

State of Mississippi
State and School Employees' Life and
Health Insurance Plan (OPEB Plan)

Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and 2016

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
As of and for the Years Ended June 30, 2017 and 2016

Contents

Independent Auditor's Report.....1

Financial Statements

Schedules of Employer Allocations 3

Schedule of OPEB Amounts by Employer..... 15

Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer 23

Supplementary Information

Schedule of OPEB Amounts by Employer – Sensitivity, Remaining Deferred Outflows
(Inflows) and Deferred Outflows of Resources – OPEB Payments Subsequent to
the Measurement Date (Implicit Rate Subsidy) 30

Notes to the Schedule of OPEB Amounts by Employer – Sensitivity, Remaining Deferred
Outflows (Inflows) and Deferred Outflows of Resources – OPEB Payments Subsequent
to the Measurement Date (Implicit Rate Subsidy) 40

Independent Auditor's Report

Members of the State and School Employees' Health Insurance Management Board
State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Jackson, Mississippi

We have audited the accompanying schedules of employer allocations of the State and School Employees' Life and Health Insurance Plan (OPEB Plan) as of and for the years ended June 30, 2017 and 2016, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability as of June 30, 2016 and 2017, and the total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the OPEB Plan as of and for the year ended June 30, 2017, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedule of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations as of and for the years ended June 30, 2017 and 2016, the columns titled net OPEB liability as of June 30, 2016 and 2017, and the total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense as of and for the year ended June 30, 2017, for the total of all participating entities for the State and School Employees' Life and Health Insurance Plan (OPEB Plan), in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audits were conducted for the purpose of forming an opinion on the schedules of employer allocations and the schedule of OPEB amounts by employer (the Schedules). The OPEB amounts by employer – sensitivity, remaining deferred outflows (inflows) as of and for the year ended June 30, 2017 and deferred outflows of resources – OPEB payments subsequent to the measurement date (implicit rate subsidy) as of June 30, 2018 are presented for purposes of additional analysis and are not a required part of the Schedules.

The OPEB amounts by employer – sensitivity, remaining deferred outflows (inflows) as of and for the year ended June 30, 2017 and deferred outflows of resources – OPEB payments subsequent to the measurement date (implicit rate subsidy) as of June 30, 2018 are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Schedules. Such information has been subjected to the auditing procedures applied in the audit of the Schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Schedules or to the Schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the OPEB amounts by employer – sensitivity, remaining deferred outflows (inflows) as of and for the year ended June 30, 2017 and deferred outflows of resources – OPEB payments subsequent to the measurement date (implicit rate subsidy) as of June 30, 2018, is fairly stated, in all material respects, in relation to the Schedules as a whole.

Restriction on Use

Our report is intended solely for the information and use of the OPEB Plan's management, State of Mississippi State and School Employees' Health Insurance Management Board, OPEB Plan's participating employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

Jackson, Mississippi
November 19, 2018

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
LIBRARIES:							
711430	Amory Municipal Library	3	\$818	0.00265046%	3	\$851	0.00263706%
711440	Evans Memorial Library	2	\$546	0.00176697%	2	\$662	0.00205105%
711450	Wilkinson County Library System	3	\$705	0.00228234%	2	\$567	0.00175804%
711460	Covington County Library System	5	\$1,386	0.00449106%	5	\$1,371	0.00424860%
711470	Sharkey Issaquena County Library System	3	\$818	0.00265046%	3	\$851	0.00263706%
711490	Wayne Co Library System	10	\$2,728	0.00883487%	10	\$2,742	0.00849720%
711500	Benton Co Library System	3	\$818	0.00265046%	4	\$1,135	0.00351608%
711510	Lamar Co Library	17	\$4,523	0.01465115%	16	\$4,491	0.01391782%
711520	Bolivar Co Library	12	\$3,182	0.01030734%	10	\$2,837	0.00879020%
711530	Carnegie Public Library	8	\$2,205	0.00714152%	8	\$2,222	0.00688566%
711540	Carroll Co Library System	2	\$546	0.00176697%	2	\$591	0.00183129%
711550	Central Miss Regional Library	70	\$18,979	0.06147594%	71	\$20,046	0.06211744%
711560	Copiah-Jefferson Regional Library System	5	\$1,364	0.00441743%	4	\$1,253	0.00388234%
711570	Dixie Regional Library System	14	\$3,819	0.01236881%	14	\$3,900	0.01208653%
711580	East Miss Regional Library	9	\$2,455	0.00795138%	9	\$2,435	0.00754493%
711590	Elizabeth Jones Library	6	\$1,568	0.00508005%	6	\$1,702	0.00527412%
711600	First Regional Library	78	\$21,206	0.06869108%	77	\$21,842	0.06768457%
711610	Greenwood-Leflore Public Library System	8	\$2,250	0.00728876%	9	\$2,458	0.00761818%
711620	Hancock Co Library System	26	\$7,001	0.02267615%	26	\$7,423	0.02300103%
711630	Harriette Person Memorial Library	2	\$546	0.00176697%	2	\$567	0.00175804%
711640	Harrison Co Library System	48	\$13,069	0.04233373%	48	\$13,521	0.04189997%
711650	The Library - Hattiesburg: Petal	18	\$5,023	0.01627088%	18	\$5,011	0.01552936%
711660	Homochitto Valley Library Service	9	\$2,318	0.00750964%	8	\$2,317	0.00717867%
711670	Humphreys Co Library System	3	\$909	0.00294496%	3	\$851	0.00263706%
711680	Jackson-George Regional Library	61	\$16,706	0.05411355%	61	\$17,185	0.05325399%
711690	Jackson-Hinds Library System	73	\$20,025	0.06486264%	68	\$19,313	0.05984664%
711700	Jennie Stephens Smith Library	4	\$1,091	0.00353395%	4	\$1,135	0.00351608%
711710	Kemper-Newton Library	6	\$1,546	0.00500642%	6	\$1,773	0.00549388%
711720	Laurel-Jones Co Library	12	\$3,273	0.01060184%	12	\$3,262	0.01010873%
711730	Lee-Itawamba Library System	24	\$6,614	0.02142455%	23	\$6,619	0.02051048%
711740	Lincoln-Lawrence-Franklin Regional Library System	19	\$5,182	0.01678624%	19	\$5,271	0.01633513%
711750	Long Beach Public Library	5	\$1,364	0.00441743%	5	\$1,418	0.00439510%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
711760	Lowndes Co Library System	12	\$3,250	0.01052821%	12	\$3,499	0.01084125%
711770	Madison Co-Canton Public Library	25	\$6,751	0.02186629%	27	\$7,517	0.02329404%
711780	Marks-Quitman Co Public Library	2	\$636	0.00206147%	3	\$851	0.00263706%
711790	Marshall Co Library System	6	\$1,637	0.00530092%	6	\$1,702	0.00527412%
711800	Meridian-Lauderdale Co Library	17	\$4,614	0.01494565%	14	\$3,829	0.01186678%
711810	Mid Miss Regional Library System	30	\$8,183	0.02650460%	32	\$9,101	0.02820191%
711820	Neshoba Co Public Library	4	\$1,114	0.00360757%	5	\$1,442	0.00446835%
711830	Northeast Regional Library	17	\$4,705	0.01524014%	18	\$4,988	0.01545611%
711840	Noxubee Co Library	3	\$818	0.00265046%	3	\$827	0.00256381%
711850	Oktibbeha Co Library System	7	\$1,909	0.00618441%	6	\$1,820	0.00564038%
711860	Pearl River Co Library System	10	\$2,614	0.00846675%	10	\$2,766	0.00857045%
711870	Pike-Amite-Walthall Library System	17	\$4,546	0.01472478%	17	\$4,751	0.01472359%
711880	Pine Forest Regional Library	12	\$3,182	0.01030734%	13	\$3,640	0.01128076%
711890	South Delta Library Services	4	\$1,046	0.00338670%	4	\$1,135	0.00351608%
711900	South Miss Regional Library	10	\$2,682	0.00868762%	10	\$2,837	0.00879020%
711910	Sunflower Public Library	14	\$3,728	0.01207432%	13	\$3,735	0.01157377%
711920	Tallahatchie Co Library	3	\$750	0.00242959%	3	\$851	0.00263706%
711930	Tombigbee Regional Library System	8	\$2,227	0.00721514%	9	\$2,458	0.00761818%
711940	Warren Co-Vicksburg Public Library System	8	\$2,182	0.00706789%	9	\$2,553	0.00791118%
711950	Washington Co Library System	14	\$3,819	0.01236881%	14	\$3,995	0.01237954%
711960	Yalobusha Co Public Library System	2	\$546	0.00176697%	2	\$567	0.00175804%
	Total Libraries	790	\$215,522	0.69810163%	784	\$222,486	0.68944499%

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
COMMUNITY COLLEGES:							
711970	Coahoma Community College	207	\$56,460	0.18288171%	203	\$57,513	0.17822139%
711980	Copiah-Lincoln Community College	301	\$82,212	0.26629757%	302	\$85,573	0.26517116%
711990	East Central Community College	208	\$56,664	0.18354433%	207	\$58,601	0.18159097%
712000	East MS Community College	305	\$83,212	0.26953702%	291	\$82,665	0.25616120%
712010	Hinds Community College	1,046	\$285,298	0.92412691%	1,026	\$291,112	0.90209471%
712020	Holmes Community College	355	\$96,872	0.31378497%	362	\$102,640	0.31805889%
712030	Itawamba Community College	390	\$106,237	0.34411800%	389	\$110,417	0.34215870%
712040	Jones Co Junior College	357	\$97,372	0.31540469%	353	\$100,087	0.31014770%
712050	Meridian Community College	293	\$79,916	0.25886155%	285	\$80,939	0.25081383%
712060	MS Delta Community College	237	\$64,756	0.20975443%	241	\$68,245	0.21147766%
712070	MS Gulf Coast Community College	641	\$174,789	0.56616762%	647	\$183,627	0.56901922%
712080	Northeast MS Community College	283	\$77,052	0.24958495%	274	\$77,843	0.24121785%
712090	Northwest MS Community College	540	\$147,377	0.47737722%	534	\$151,383	0.46910390%
712100	Pearl River Community College	373	\$101,805	0.32976135%	367	\$104,224	0.32296675%
712110	Southwest MS Community College	184	\$50,186	0.16256152%	183	\$51,769	0.16042123%
	Total Community Colleges	5,720	\$1,560,208	5.05376384%	5,664	\$1,606,638	4.97862516%

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
SCHOOL DISTRICTS:							
712120	Aberdeen School District	177	\$48,368	0.15667161%	176	\$49,949	0.15478085%
712130	Alcorn County School District	386	\$105,260	0.34095218%	398	\$112,946	0.34999663%
712140	Amite County School District	165	\$45,027	0.14584890%	173	\$49,192	0.15243679%
712150	Amory School District	187	\$51,050	0.16535923%	189	\$53,566	0.16598836%
712160	Attala County School District	187	\$50,868	0.16477024%	185	\$52,596	0.16298504%
712170	Baldwyn School District	105	\$28,753	0.09313421%	101	\$28,627	0.08870781%
712180	Bay St. Louis-Waveland School	230	\$62,710	0.20312828%	221	\$62,643	0.19411701%
712200	Benton County School District	165	\$44,959	0.14562803%	160	\$45,410	0.14071652%
712210	Biloxi School District	595	\$162,401	0.52604261%	578	\$163,888	0.50785405%
712220	Booneville School District	147	\$40,208	0.13024064%	148	\$42,030	0.13024153%
712230	Brookhaven School District	392	\$107,010	0.34662122%	387	\$109,708	0.33996115%
712240	Calhoun County School District	315	\$85,849	0.27807739%	319	\$90,419	0.28018776%
712250	Canton School District	416	\$113,578	0.36789852%	405	\$114,932	0.35614977%
712260	Carroll County School District	134	\$36,458	0.11809270%	127	\$36,026	0.11163559%
712270	Chickasaw County School District	60	\$16,479	0.05337731%	63	\$17,918	0.05552479%
712280	Choctaw County School District	221	\$60,278	0.19525052%	224	\$63,399	0.19646106%
712290	Claiborne County School District	206	\$56,096	0.18170373%	208	\$58,955	0.18268974%
712300	Clarksdale School District	355	\$96,895	0.31385859%	398	\$112,828	0.34963037%
712320	Cleveland School District	449	\$122,329	0.39624371%	454	\$128,761	0.39900202%
712330	Clinton School District	515	\$140,535	0.45521644%	508	\$144,102	0.44654237%
712340	Coahoma Co Agriculture High School District	34	\$9,160	0.02967042%	39	\$11,016	0.03413529%
712350	Coahoma County School District	244	\$66,665	0.21593883%	245	\$69,593	0.21565301%
712360	Coffeeville School District	91	\$24,820	0.08039727%	94	\$26,688	0.08270117%
712370	Columbia School District	205	\$55,846	0.18089387%	197	\$55,811	0.17294727%
712380	Columbus School District	498	\$135,830	0.43997629%	496	\$140,627	0.43577437%
712390	Copiah County School District	291	\$79,325	0.25694733%	296	\$83,918	0.26004354%
712400	Corinth School District	277	\$75,439	0.24435765%	265	\$75,242	0.23316017%
712410	Covington County School District	373	\$101,782	0.32968772%	375	\$106,328	0.32948615%
712420	Desoto County School District	3,126	\$852,713	2.76207340%	3,047	\$864,212	2.67800896%
712440	Durant School District	54	\$14,592	0.04726653%	54	\$15,223	0.04717410%
712450	East Jasper School District	129	\$35,071	0.11360164%	134	\$38,082	0.11800849%
712460	East Tallahatchie School District	181	\$49,414	0.16005831%	184	\$52,076	0.16137350%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
712470	Enterprise School District	112	\$30,594	0.09909774%	106	\$30,021	0.09302966%
712480	Forest School District	187	\$51,027	0.16528561%	178	\$50,469	0.15639238%
712490	Forrest County School District	312	\$85,167	0.27586867%	317	\$89,780	0.27820996%
712500	Forrest Co Agriculture High School Distict	79	\$21,638	0.07008993%	79	\$22,433	0.06951586%
712510	Franklin County School District	188	\$51,391	0.16646359%	194	\$54,984	0.17038346%
712520	George County School District	484	\$132,057	0.42775473%	461	\$130,817	0.40537492%
712530	Greene County School District	265	\$72,279	0.23412393%	264	\$74,864	0.23198814%
712540	Greenville School District	685	\$186,881	0.60533552%	716	\$203,176	0.62959838%
712550	Greenwood School District	369	\$100,623	0.32593291%	371	\$105,335	0.32640958%
712560	Grenada School District	549	\$149,854	0.48540223%	529	\$150,178	0.46536806%
712570	Gulfport School District	683	\$186,244	0.60327405%	671	\$190,364	0.58989595%
712580	Hancock County School District	456	\$124,284	0.40257536%	441	\$124,955	0.38720849%
712590	Harrison County School District	1,667	\$454,700	1.47284567%	1,647	\$467,293	1.44803964%
712600	Hattiesburg School District	553	\$150,855	0.48864168%	616	\$174,833	0.54176959%
712610	Hazlehurst School District	201	\$54,869	0.17772804%	175	\$49,618	0.15375532%
712630	Hinds County School District	610	\$166,424	0.53907403%	630	\$178,615	0.55348986%
712640	Hollandale School District	92	\$25,161	0.08150163%	96	\$27,137	0.08409295%
712650	Holly Springs School District	178	\$48,641	0.15755510%	178	\$50,563	0.15668539%
712660	Holmes County School District	357	\$97,282	0.31511020%	380	\$107,699	0.33373475%
712670	Houston School District	237	\$64,665	0.20945993%	235	\$66,685	0.20664305%
712680	Humphreys County School District	223	\$60,733	0.19672300%	227	\$64,250	0.19909813%
712710	Itawamba County School District	428	\$116,829	0.37842673%	417	\$118,265	0.36647826%
712720	Jackson County School District	957	\$261,001	0.84542299%	947	\$268,585	0.83228583%
712730	Jackson Independent School District	3,801	\$1,036,821	3.35842680%	3,904	\$1,107,551	3.43206198%
712740	Jefferson County School District	189	\$51,641	0.16727345%	198	\$56,024	0.17360653%
712750	Jefferson Davis Co School District	216	\$58,892	0.19075947%	222	\$63,068	0.19543554%
712760	Jones County School District	1,008	\$275,048	0.89092254%	963	\$273,100	0.84627691%
712770	Kemper County School District	193	\$52,550	0.17021841%	193	\$54,724	0.16957769%
712780	Kosciusko School District	265	\$72,370	0.23441843%	270	\$76,543	0.23718901%
712790	Lafayette County School District	351	\$95,645	0.30980928%	341	\$96,612	0.29937970%
712800	Lamar County School District	1,195	\$325,893	1.05561916%	1,160	\$329,029	1.01959044%
712810	Lauderdale County School District	767	\$209,314	0.67800229%	775	\$219,794	0.68109432%
712820	Laurel School District	463	\$126,330	0.40920151%	473	\$134,127	0.41563016%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
712830	Lawrence County School District	254	\$69,324	0.22455283%	260	\$73,777	0.22861856%
712840	Leake County School District	355	\$96,691	0.31319598%	369	\$104,791	0.32472479%
712850	Lee County School District	861	\$234,862	0.76075553%	856	\$242,865	0.75258798%
712860	Leflore County School District	313	\$85,417	0.27667853%	326	\$92,357	0.28619440%
712870	Leland School District	127	\$34,708	0.11242366%	134	\$38,129	0.11815499%
712880	Lincoln County School District	313	\$85,485	0.27689940%	315	\$89,378	0.27696468%
712890	Long Beach School District	308	\$84,008	0.27211385%	297	\$84,249	0.26106906%
712900	Louisville School District	377	\$102,896	0.33329529%	384	\$109,022	0.33783685%
712910	Lowndes County School District	622	\$169,743	0.54982312%	635	\$180,104	0.55810471%
712920	Lumberton School District	81	\$22,161	0.07178328%	78	\$22,008	0.06819733%
712930	Madison County School District	1,388	\$378,648	1.22650018%	1,333	\$378,009	1.17136796%
712940	Marion County School District	269	\$73,370	0.23765788%	263	\$74,722	0.23154863%
712950	Marshall County School District	346	\$94,463	0.30598084%	349	\$98,905	0.30648512%
712960	Mccomb School District	347	\$94,668	0.30664345%	362	\$102,569	0.31783913%
712970	Meridian School District	781	\$213,065	0.69015023%	769	\$218,092	0.67582020%
712980	Monroe County School District	276	\$75,280	0.24384228%	271	\$76,968	0.23850754%
712990	Montgomery County School District	56	\$15,206	0.04925437%	57	\$16,264	0.05039717%
713000	Moss Point School District	298	\$81,348	0.26349986%	290	\$82,358	0.25520893%
713020	Natchez-Adams School District	512	\$139,717	0.45256598%	499	\$141,668	0.43899745%
713030	Neshoba County School District	383	\$104,509	0.33852259%	391	\$110,819	0.34340398%
713040	Nettleton School District	151	\$41,231	0.13355371%	151	\$42,881	0.13287859%
713050	New Albany School District	281	\$76,711	0.24848059%	280	\$79,521	0.24641872%
713060	Newton County School District	211	\$57,482	0.18619479%	207	\$58,813	0.18225023%
713070	Newton School District	135	\$36,844	0.11934431%	131	\$37,278	0.11551793%
713080	North Bolivar School District	184	\$50,073	0.16219340%	180	\$51,154	0.15851668%
713090	North Panola School District	217	\$59,119	0.19149571%	212	\$60,090	0.18620583%
713100	North Pike School District	272	\$74,279	0.24060283%	259	\$73,422	0.22751979%
713110	North Tippah School District	149	\$40,640	0.13163949%	150	\$42,644	0.13214607%
713120	Noxubee School District	249	\$68,006	0.22028264%	259	\$73,375	0.22737328%
713130	Ocean Springs School District	588	\$160,469	0.51978458%	580	\$164,408	0.50946558%
713140	Okolona School District	93	\$25,366	0.08216425%	91	\$25,766	0.07984435%
713160	Oxford School District	515	\$140,581	0.45536368%	498	\$141,313	0.43789867%
713170	Pascagoula School District	1,098	\$299,345	0.96962647%	1,081	\$306,643	0.95022107%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
713180	Pass Christian School District	236	\$64,438	0.20872369%	227	\$64,510	0.19990389%
713190	Pearl School District	458	\$124,966	0.40478408%	472	\$134,009	0.41526390%
713200	Pearl River Co School District	301	\$82,030	0.26570857%	299	\$84,722	0.26253410%
713210	Perry County School District	176	\$47,936	0.15527276%	174	\$49,287	0.15272980%
713220	Petal School District	474	\$129,398	0.41914074%	471	\$133,654	0.41416512%
713230	Philadelphia School District	135	\$36,844	0.11934431%	140	\$39,666	0.12291636%
713240	Picayune School District	507	\$138,240	0.44778042%	487	\$138,122	0.42800969%
713250	Pontotoc School District	270	\$73,734	0.23883586%	266	\$75,408	0.23367293%
713260	Pontotoc County School District	393	\$107,146	0.34706296%	404	\$114,696	0.35541726%
713270	Poplarville School District	231	\$63,119	0.20445351%	231	\$65,456	0.20283396%
713280	Prentiss County School District	310	\$84,599	0.27402807%	309	\$87,724	0.27183706%
713290	Quitman School District	252	\$68,779	0.22278585%	267	\$75,668	0.23447870%
713300	Quitman County School District	181	\$49,345	0.15983744%	177	\$50,256	0.15573312%
713310	Rankin County School District	2,184	\$595,645	1.92938734%	2,145	\$608,487	1.88557205%
713320	Richton School District	90	\$24,525	0.07944016%	93	\$26,405	0.08182215%
713330	Scott County School District	494	\$134,762	0.43651597%	470	\$133,181	0.41270009%
713340	Senatobia School District	198	\$53,982	0.17485671%	205	\$58,222	0.18041894%
713360	Simpson County School District	456	\$124,420	0.40301711%	441	\$125,191	0.38794101%
713370	Smith County School District	326	\$89,031	0.28838473%	332	\$94,083	0.29154177%
713380	South Delta School District	140	\$38,276	0.12398261%	144	\$40,753	0.12628593%
713390	South Panola School District	554	\$150,968	0.48900980%	548	\$155,425	0.48162994%
713400	South Pike School District	220	\$60,119	0.19473516%	212	\$59,995	0.18591282%
713410	South Tippah School District	363	\$98,918	0.32041112%	356	\$101,056	0.31315102%
713430	Starkville School District	687	\$187,244	0.60651350%	690	\$195,706	0.60645084%
713440	Stone County School District	320	\$87,190	0.28242119%	331	\$93,964	0.29117551%
713450	Sunflower School District	554	\$151,036	0.48923067%	536	\$151,903	0.47071543%
713460	Tate County School District	272	\$74,257	0.24052921%	272	\$77,204	0.23924006%
713470	Tishomingo Co School District	366	\$99,827	0.32335607%	360	\$102,096	0.31637410%
713480	Tunica County School District	285	\$77,689	0.25164641%	307	\$87,062	0.26978602%
713490	Tupelo School District	887	\$241,885	0.78350531%	908	\$257,569	0.79815054%
713500	Union County School District	309	\$84,371	0.27329183%	310	\$87,889	0.27234983%
713510	Union School District	114	\$31,116	0.10079109%	115	\$32,551	0.10086759%
713520	Vicksburg-Warren School District	940	\$256,250	0.83003560%	954	\$270,736	0.83895174%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
713530	Walthall County School District	261	\$71,052	0.23014824%	269	\$76,164	0.23601698%
713540	Water Valley School District	151	\$41,072	0.13303835%	147	\$41,628	0.12899625%
713550	Wayne County School District	456	\$124,329	0.40272261%	438	\$124,246	0.38501094%
713560	Webster County School District	222	\$60,574	0.19620763%	221	\$62,714	0.19433676%
713570	West Bolivar School District	221	\$60,392	0.19561864%	220	\$62,265	0.19294498%
713580	West Jasper School District	204	\$55,550	0.17993676%	195	\$55,315	0.17140898%
713590	West Point School District	407	\$110,987	0.35950539%	408	\$115,854	0.35900659%
713600	West Tallahatchie School District	130	\$35,435	0.11477963%	129	\$36,546	0.11324713%
713610	Western Line School District	255	\$69,597	0.22543631%	252	\$71,602	0.22187940%
713620	Wilkinson County School District	160	\$43,618	0.14128422%	166	\$47,018	0.14569763%
713630	Winona County School District	145	\$39,594	0.12825279%	145	\$41,179	0.12760446%
713640	Yazoo City School District	264	\$71,984	0.23316682%	270	\$76,613	0.23740877%
713650	Yazoo County School District	190	\$51,800	0.16778882%	202	\$57,182	0.17719587%
	Total School Districts	58,395	\$15,927,255	51.59090157%	58,250	\$16,523,546	51.20293938%

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
AGENCIES AND UNIVERSITIES:							
721350	MS Dept Of Child Protection Services	1,267	\$345,531	1.11923019%	0	\$0	0.00000000%
721360	Board Of Optometry	1	\$227	0.00073624%	0	\$0	0.00000000%
721370	MS Charter School Authorizer Board	1	\$273	0.00088349%	1	\$284	0.00087902%
721380	Office Of State Public Defender	22	\$5,955	0.01928946%	22	\$6,122	0.01897219%
721390	Board Of Tax Appeals	5	\$1,477	0.00478555%	6	\$1,702	0.00527412%
721410	State Board Of Physical Therapy	3	\$818	0.00265046%	3	\$851	0.00263706%
721430	Military Department - Support	96	\$26,184	0.08481471%	95	\$27,019	0.08372669%
721450	Gulfport Juvenile Treatment Facility	104	\$28,230	0.09144086%	115	\$32,551	0.10086759%
721460	MS Business Finance Corp	4	\$1,114	0.00360757%	4	\$1,135	0.00351608%
721470	Mississippi State Bar	21	\$5,751	0.01862684%	22	\$6,217	0.01926520%
721480	MS Capital Post-Conviction Counsel	8	\$2,068	0.00669977%	7	\$1,986	0.00615314%
721490	MS Board Of Geologists	1	\$295	0.00095711%	1	\$284	0.00087902%
721500	MS Dept Of Transportation	2,964	\$808,391	2.61850683%	2,956	\$838,541	2.59845761%
721510	South MS Regional Center	407	\$111,101	0.35987351%	439	\$124,482	0.38574346%
721520	Corrections	2,015	\$549,618	1.78029899%	2,201	\$624,373	1.93479720%
721530	Archives & History Dept	126	\$34,412	0.11146655%	127	\$36,026	0.11163559%
721540	Legislative Peer Committee	24	\$6,501	0.02105643%	28	\$7,824	0.02424631%
721550	Public Service Commission	90	\$24,548	0.07951379%	83	\$23,473	0.07273894%
721560	Dept Of Environmental Quality	371	\$101,305	0.32814162%	372	\$105,642	0.32736185%
721570	MS State Hospital	1,380	\$376,398	1.21921141%	1,525	\$432,662	1.34072590%
721580	Industries For The Blind	64	\$17,320	0.05610139%	64	\$18,273	0.05662357%
721590	Real Estate Commission	18	\$4,864	0.01575551%	17	\$4,941	0.01530961%
721600	Mississippi State Senate Staff	39	\$10,660	0.03452960%	41	\$11,701	0.03625959%
721610	Mississippi State Senate Members	45	\$12,137	0.03931515%	44	\$12,505	0.03875015%
721620	House Of Representatives Staff	50	\$13,683	0.04432157%	49	\$13,923	0.04314525%
721630	House Of Representatives Members	108	\$29,503	0.09556379%	108	\$30,707	0.09515396%
721640	Attorney General'S Office	287	\$78,212	0.25333976%	285	\$80,892	0.25066732%
721650	Arts Commission	10	\$2,841	0.00920298%	12	\$3,333	0.01032849%
721660	Boswell Regional Center	560	\$152,673	0.49453159%	504	\$142,873	0.44273328%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	995	\$271,456	0.87928997%	1,022	\$289,765	0.89791936%
721680	Insurance Department	127	\$34,526	0.11183467%	127	\$36,073	0.11178210%
721690	Ellisville State School	1,244	\$339,190	1.09868913%	1,279	\$362,785	1.12419387%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
721700	Port Authority/Gulfport	28	\$7,705	0.02495849%	27	\$7,612	0.02358705%
721710	State Dept Of Health	1,804	\$491,931	1.59344158%	1,974	\$559,815	1.73474680%
721720	State Soil & Water Conservation	9	\$2,568	0.00831950%	10	\$2,742	0.00849720%
721730	Banking & Consumer Finance	62	\$16,911	0.05477617%	61	\$17,209	0.05332724%
721740	Yellow Creek Port Authority	9	\$2,455	0.00795138%	10	\$2,718	0.00842395%
721750	Workers Compensation Commission	54	\$14,774	0.04785552%	55	\$15,602	0.04834612%
721760	Veterans Home Purchase Board	17	\$4,591	0.01487202%	17	\$4,704	0.01457709%
721770	MS State Personnel Board	49	\$13,478	0.04365896%	50	\$14,278	0.04424403%
721780	State Veterans Affairs Board	463	\$126,352	0.40927514%	462	\$131,077	0.40618069%
721790	Fair Commission	18	\$5,000	0.01619725%	19	\$5,295	0.01640838%
721800	Information Technology Services	128	\$34,776	0.11264453%	137	\$38,791	0.12020604%
721810	State Aid Road Construction	50	\$13,615	0.04410070%	48	\$13,640	0.04226623%
721820	Rehabilitation Services	944	\$257,455	0.83393766%	913	\$259,058	0.80276540%
721830	Gaming Commission	111	\$30,162	0.09769889%	113	\$32,031	0.09925606%
721840	MS Department Of Revenue	703	\$191,676	0.62087016%	726	\$205,823	0.63780257%
721850	Joint Legislative Budget Office	21	\$5,796	0.01877409%	20	\$5,626	0.01743390%
721860	Finance And Administration	403	\$110,010	0.35633957%	401	\$113,774	0.35256044%
721870	Cosmetology Board	10	\$2,728	0.00883487%	9	\$2,600	0.00805769%
721880	Board Social Workers, Marriage, Family Therapists	3	\$818	0.00265046%	3	\$851	0.00263706%
721890	MS Library Commission	42	\$11,524	0.03732731%	42	\$11,772	0.03647935%
721900	Emergency Management	112	\$30,662	0.09931861%	108	\$30,636	0.09493421%
721910	Secretary Of State	94	\$25,730	0.08334223%	97	\$27,539	0.08533823%
721920	Dept Of Human Services	1,809	\$493,295	1.59785902%	3,128	\$887,213	2.74928287%
721930	MS Board Of Nursing	23	\$6,341	0.02054106%	23	\$6,595	0.02043722%
721940	Dept Of Education	577	\$157,378	0.50977173%	577	\$163,699	0.50726803%
721950	MS Community College Board	41	\$11,274	0.03651744%	36	\$10,259	0.03179124%
721960	Military Department - Army Guard	216	\$58,914	0.19083309%	215	\$61,012	0.18906264%
721970	Military Department - Air Guard	169	\$46,004	0.14901473%	170	\$48,152	0.14921372%
721980	Military Department - Ycp (Shelby Base Ops)	65	\$17,706	0.05735300%	63	\$17,847	0.05530503%
721990	Educational Television (MS Public Broadcasting)	91	\$24,775	0.08025003%	101	\$28,768	0.08914732%
722000	Central MS Residential Center	107	\$29,139	0.09438581%	94	\$26,617	0.08248142%
722010	Pearl River Basin Development Dist.	3	\$818	0.00265046%	3	\$851	0.00263706%
722020	Wildlife, Fisheries & Parks	483	\$131,830	0.42701849%	479	\$135,829	0.42090428%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
722040	Public Employees Retirement System	149	\$40,549	0.13134500%	148	\$41,983	0.13009502%
722050	Bureau Of Narcotics	142	\$38,617	0.12508697%	153	\$43,259	0.13405061%
722060	North MS Regional Center	838	\$228,566	0.74036171%	878	\$248,917	0.77134042%
722070	Oil & Gas Board	28	\$7,683	0.02488487%	30	\$8,439	0.02615086%
722080	Animal Health Board	26	\$7,046	0.02282340%	26	\$7,281	0.02256152%
722090	Treasurers Office	34	\$9,251	0.02996492%	38	\$10,637	0.03296327%
722100	Pearl River Valley Water Supply	88	\$24,025	0.07782044%	92	\$26,192	0.08116289%
722110	Medicaid Division	905	\$246,954	0.79992343%	864	\$245,088	0.75947364%
722120	Agriculture & Commerce	174	\$47,436	0.15365303%	176	\$50,020	0.15500060%
722130	MS Office Of State Auditor	105	\$28,616	0.09269246%	105	\$29,832	0.09244365%
722150	Governor'S Office	20	\$5,523	0.01789060%	22	\$6,264	0.01941170%
722160	Pat Harrison Waterway District	36	\$9,774	0.03165827%	39	\$10,968	0.03398879%
722170	MS State Board Of Pharmacy	15	\$4,182	0.01354679%	14	\$3,971	0.01230629%
722180	Supreme Court	244	\$66,642	0.21586521%	236	\$66,898	0.20730232%
722190	Barber Examiners Board	3	\$818	0.00265046%	3	\$733	0.00227080%
722200	Grand Gulf Military	5	\$1,273	0.00412294%	5	\$1,418	0.00439510%
722210	Tombigbee River Valley Water Mgt	14	\$3,773	0.01222156%	14	\$3,995	0.01237954%
722220	MS Development Authority	223	\$60,892	0.19723837%	232	\$65,763	0.20378623%
722230	Mental Health Dept Of MS	89	\$24,139	0.07818856%	95	\$26,901	0.08336044%
722240	Motor Vehicle Commission	3	\$818	0.00265046%	3	\$756	0.00234405%
722250	District Attorneys & Staff	190	\$51,937	0.16823056%	191	\$54,298	0.16825916%
722260	Architecture Board	2	\$546	0.00176697%	2	\$567	0.00175804%
722270	East MS State Hospital	824	\$224,657	0.72769841%	884	\$250,643	0.77668779%
722280	MS State Board Of Contractors	15	\$3,978	0.01288418%	16	\$4,515	0.01399108%
722290	State Fire Academy	59	\$16,070	0.05205208%	60	\$16,949	0.05252147%
722310	Hudspeth Center	701	\$191,176	0.61925044%	732	\$207,620	0.64336970%
722320	Professional Engineers & Land Surveyors Board	5	\$1,364	0.00441743%	5	\$1,418	0.00439510%
722330	University Medical Center	8,319	\$2,268,905	7.34935634%	8,327	\$2,362,096	7.31960310%
722340	University Of Southern MS	2,025	\$552,345	1.78913385%	1,989	\$564,283	1.74859137%
722360	Ethics Commission	6	\$1,637	0.00530092%	6	\$1,655	0.00512762%
722370	Nursing Home Administrators Board	2	\$546	0.00176697%	2	\$567	0.00175804%
722380	Mississippi Adolescent Center	11	\$2,955	0.00957110%	65	\$18,556	0.05750259%
722390	Judicial Performance Commission	3	\$818	0.00265046%	3	\$733	0.00227080%

See Notes to the Schedules of Employer Allocations and OPEB Amounts By Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of Employer Allocations
As of and for the Years Ended June 30, 2017 and June 30, 2016

Group Number	Employer Name	Fiscal Year Ended June 30, 2017			Fiscal Year Ended June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Rate Subsidy	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Rate Subsidy	Percentage Relationship to Total
722400	Alcorn State University	657	\$179,175	0.58037703%	654	\$185,447	0.57465960%
722410	Jackson State University	1,143	\$311,778	1.00989873%	1,164	\$330,069	1.02281351%
722420	University Of Mississippi	2,857	\$779,320	2.52434189%	2,782	\$789,254	2.44572781%
722430	Mississippi State University	4,363	\$1,190,085	3.85487261%	4,426	\$1,255,412	3.89025137%
722450	MS Dept Of Employment Security	419	\$114,215	0.36995999%	451	\$128,028	0.39673122%
722470	MS University Of Women	338	\$92,167	0.29854482%	337	\$95,454	0.29579037%
722480	MS Valley State University	458	\$124,943	0.40471046%	457	\$129,588	0.40156583%
722490	State Dental Examiners Board	5	\$1,409	0.00456468%	6	\$1,655	0.00512762%
722510	Forestry Commission	343	\$93,554	0.30303588%	380	\$107,817	0.33410101%
722520	Medical Licensure Board	18	\$4,819	0.01560826%	19	\$5,342	0.01655488%
722530	Public Accountancy Board Of MS	5	\$1,273	0.00412294%	5	\$1,442	0.00446835%
722540	University Press Of MS	19	\$5,160	0.01671262%	19	\$5,271	0.01633513%
722550	Institutions Of Higher Learning	84	\$22,888	0.07413924%	88	\$24,821	0.07691429%
722560	Delta State University	464	\$126,421	0.40949601%	458	\$129,966	0.40273786%
722570	MS Prison Industries	33	\$9,069	0.02937593%	29	\$8,203	0.02541834%
722590	Board Of Funeral Services	1	\$205	0.00066261%	1	\$284	0.00087902%
722600	Administrative Office Of The Courts/Trial Support	285	\$77,643	0.25149917%	274	\$77,748	0.24092485%
722620	MS Dept Of Marine Resources	141	\$38,413	0.12442435%	130	\$36,900	0.11434591%
722630	Mississippi Auctioneers Commission	1	\$273	0.00088349%	1	\$284	0.00087902%
722640	North MS State Hospital	91	\$24,866	0.08054452%	99	\$27,965	0.08665676%
722650	South MS State Hospital	83	\$22,593	0.07318213%	88	\$24,892	0.07713404%
	Total Agencies/Universities	48,283	\$13,169,233	42.65723296%	49,065	\$13,918,037	43.12899047%
	Grand Total All	113,188	\$30,872,218	100.00000000%	113,763	\$32,270,707	100.00000000%

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016		June 30, 2017		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	OPEB Benefit Payments	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	OPEB Benefit Payments	Total Deferred Inflows of Resources	Net OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
																Changes in Proportion and Differences Between Employer and Total OPEB Benefit Payments and Proportionate Share of OPEB Benefit Payments
LIBRARIES:																
711430	Amory Municipal Library	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048	
711440	Evans Memorial Library	16,747	13,864	0	0	0	0	0	706	0	1,973	2,679	688	(346)	342	
711450	Wilkinson County Library System	14,354	17,907	0	0	3,642	3,642	0	912	0	0	912	889	639	1,528	
711460	Covington County Library System	34,689	35,237	0	0	1,684	1,684	0	1,794	0	0	1,794	1,749	296	2,045	
711470	Sharkey Issaquena County Library System	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048	
711490	Wayne Co Library System	69,379	69,319	0	0	2,346	2,346	0	3,530	0	0	3,530	3,441	411	3,852	
711500	Benton Co Library System	28,708	20,796	0	0	0	0	0	1,059	0	6,013	7,072	1,032	(1,055)	(23)	
711510	Lamar Co Library	113,637	114,954	0	0	5,094	5,094	0	5,853	0	0	5,853	5,706	894	6,600	
711520	Bolivar Co Library	71,771	80,872	0	0	10,538	10,538	0	4,118	0	0	4,118	4,014	1,849	5,863	
711530	Carnegie Public Library	56,221	56,033	0	0	1,777	1,777	0	2,853	0	0	2,853	2,781	312	3,093	
711540	Carroll Co Library System	14,952	13,864	0	0	0	0	0	706	0	447	1,153	688	(78)	610	
711550	Central Miss Regional Library	507,182	482,346	0	0	0	0	0	24,561	0	4,456	29,017	23,941	(782)	23,159	
711560	Copiah-Jefferson Regional Library System	31,699	34,660	0	0	3,717	3,717	0	1,765	0	0	1,765	1,720	652	2,372	
711570	Dixie Regional Library System	98,685	97,047	0	0	1,961	1,961	0	4,942	0	0	4,942	4,817	344	5,161	
711580	East Miss Regional Library	61,604	62,387	0	0	2,824	2,824	0	3,177	0	0	3,177	3,097	495	3,592	
711590	Elizabeth Jones Library	43,063	39,859	0	0	0	0	0	2,030	0	1,348	3,378	1,978	(237)	1,741	
711600	First Regional Library	552,637	538,956	0	0	6,991	6,991	0	27,443	0	0	27,443	26,751	1,227	27,978	
711610	Greenwood-Leflore Public Library System	62,202	57,188	0	0	0	0	0	2,912	0	2,289	5,201	2,839	(401)	2,438	
711620	Hancock Co Library System	187,801	177,919	0	0	0	0	0	9,060	0	2,257	11,317	8,831	(396)	8,435	
711630	Harriette Person Memorial Library	14,354	13,864	0	0	62	62	0	706	0	0	706	688	11	699	
711640	Harrison Co Library System	342,109	332,154	0	0	3,013	3,013	0	16,913	0	0	16,913	16,486	529	17,015	
711650	The Library - Hattiesburg: Petal	126,796	127,663	0	0	5,150	5,150	0	6,501	0	0	6,501	6,337	904	7,241	
711660	Homochitto Valley Library Service	58,613	58,921	0	0	2,299	2,299	0	3,000	0	0	3,000	2,925	403	3,328	
711670	Humphreys Co Library System	21,531	23,106	0	0	2,139	2,139	0	1,177	0	0	1,177	1,147	375	1,522	
711680	Jackson-George Regional Library	434,813	424,580	0	0	5,971	5,971	0	21,619	0	0	21,619	21,074	1,047	22,121	
711690	Jackson-Hinds Library System	488,641	508,918	0	0	34,842	34,842	0	25,914	0	0	25,914	25,260	6,113	31,373	
711700	Jennie Stephens Smith Library	28,708	27,728	0	0	124	124	0	1,412	0	0	1,412	1,376	22	1,398	
711710	Kemper-Newton Library	44,857	39,281	0	0	0	0	0	2,000	0	3,386	5,386	1,950	(594)	1,356	
711720	Laurel-Jones Co Library	82,537	83,183	0	0	3,425	3,425	0	4,236	0	0	4,236	4,129	601	4,730	
711730	Lee-Itawamba Library System	167,466	168,099	0	0	6,349	6,349	0	8,560	0	0	8,560	8,344	1,114	9,458	
711740	Lincoln-Lawrence-Franklin Regional Library System	133,375	131,706	0	0	3,133	3,133	0	6,706	0	0	6,706	6,537	550	7,087	
711750	Long Beach Public Library	35,886	34,660	0	0	155	155	0	1,765	0	0	1,765	1,720	27	1,747	
711760	Lowndes Co Library System	88,518	82,605	0	0	0	0	0	4,206	0	2,175	6,381	4,100	(381)	3,719	
711770	Madison Co-Canton Public Library	190,193	171,565	0	0	0	0	0	8,736	0	9,917	18,653	8,516	(1,740)	6,776	
711780	Marks-Quitman Co Public Library	21,531	16,174	0	0	0	0	0	824	0	3,999	4,823	803	(701)	102	
711790	Marshall Co Library System	43,063	41,591	0	0	186	186	0	2,118	0	0	2,118	2,064	33	2,097	
711800	Meridian-Lauderdale Co Library	96,891	117,265	0	0	21,387	21,387	0	5,971	0	0	5,971	5,820	3,752	9,572	
711810	Mid Miss Regional Library System	230,265	207,957	0	0	0	0	0	10,589	0	11,790	22,379	10,322	(2,068)	8,254	
711820	Neshoba Co Public Library	36,484	28,305	0	0	0	0	0	1,441	0	5,979	7,420	1,405	(1,049)	356	
711830	Northeast Regional Library	126,197	119,576	0	0	0	0	0	6,089	0	1,500	7,589	5,935	(263)	5,672	
711840	Noxubee Co Library	20,933	20,796	0	0	601	601	0	1,059	0	0	1,059	1,032	106	1,138	
711850	Oktibbeha Co Library System	46,053	48,523	0	0	3,779	3,779	0	2,471	0	0	2,471	2,408	663	3,071	
711860	Pearl River Co Library System	69,977	66,431	0	0	0	0	0	3,383	0	721	4,104	3,297	(126)	3,171	
711870	Pike-Amite-Walthall Library System	120,216	115,532	0	0	9	9	0	5,883	0	0	5,883	5,734	1	5,735	
711880	Pine Forest Regional Library	92,106	80,872	0	0	0	0	0	4,118	0	6,762	10,880	4,014	(1,186)	2,828	
711890	South Delta Library Services	28,708	26,572	0	0	0	0	0	1,353	0	898	2,251	1,319	(158)	1,161	
711900	South Miss Regional Library	71,771	68,164	0	0	0	0	0	3,471	0	713	4,184	3,383	(125)	3,258	
711910	Sunflower Public Library	94,499	94,736	0	0	3,477	3,477	0	4,824	0	0	4,824	4,702	610	5,312	
711920	Tallahatchie Co Library	21,531	19,063	0	0	0	0	0	971	0	1,441	2,412	946	(253)	693	
711930	Tombigbee Regional Library System	62,202	56,611	0	0	0	0	0	2,883	0	2,800	5,683	2,810	(491)	2,319	
711940	Warren Co-Vicksburg Public Library System	64,594	55,455	0	0	0	0	0	2,824	0	5,857	8,681	2,753	(1,028)	1,725	
711950	Washington Co Library System	101,078	97,047	0	0	0	0	0	4,942	0	75	5,017	4,817	(13)	4,804	
711960	Yalobusha Co Public Library System	14,354	13,864	0	0	62	62	0	706	0	0	706	688	11	699	
Total Libraries		5,629,243	5,477,367	0	0	136,924	136,924	0	278,910	0	76,794	355,704	271,867	10,552	282,419	

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016		June 30, 2017		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	OPEB Benefit Payments	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	OPEB Benefit Payments	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
																OPEB Benefit Payments
COMMUNITY COLLEGES:																
711970	Coahoma Community College	1,455,158	1,434,906	0	0	32,372	32,372	0	73,065	0	0	73,065	71,221	5,679	76,900	
711980	Copiah-Lincoln Community College	2,165,093	2,089,395	0	0	7,824	7,824	0	106,391	0	0	106,391	103,707	1,373	105,080	
711990	East Central Community College	1,482,670	1,440,105	0	0	13,569	13,569	0	73,330	0	0	73,330	71,480	2,380	73,860	
712000	East MS Community College	2,091,528	2,114,812	0	0	92,912	92,912	0	107,685	0	0	107,685	104,968	16,300	121,268	
712010	Hinds Community College	7,365,504	7,250,783	0	0	153,041	153,041	0	369,207	0	0	369,207	359,892	26,849	386,741	
712020	Holmes Community College	2,596,916	2,461,985	0	0	0	0	0	125,363	0	29,688	155,051	122,200	(5,208)	116,992	
712030	Itawamba Community College	2,793,688	2,699,981	0	0	13,609	13,609	0	137,482	0	0	137,482	134,013	2,388	136,401	
712040	Jones Co Junior College	2,532,322	2,474,694	0	0	36,517	36,517	0	126,010	0	0	126,010	122,831	6,406	129,237	
712050	Meridian Community College	2,047,867	2,031,051	0	0	55,902	55,902	0	103,420	0	0	103,420	100,811	9,807	110,618	
712060	MS Delta Community College	1,726,692	1,645,752	0	0	0	0	0	83,801	0	11,970	95,771	81,687	(2,100)	79,587	
712070	MS Gulf Coast Community College	4,645,979	4,442,202	0	0	0	0	0	226,195	0	19,808	246,003	220,488	(3,475)	217,013	
712080	Northeast MS Community College	1,969,517	1,958,266	0	0	58,120	58,120	0	99,714	0	0	99,714	97,198	10,196	107,394	
712090	Northwest MS Community College	3,830,182	3,745,545	0	0	57,469	57,469	0	190,722	0	0	190,722	185,910	10,082	195,992	
712100	Pearl River Community College	2,636,988	2,587,337	0	0	47,197	47,197	0	131,746	0	0	131,746	128,422	8,280	136,702	
712110	Southwest MS Community College	1,309,822	1,275,472	0	0	14,867	14,867	0	64,947	0	0	64,947	63,308	2,608	65,916	
	Total Community Colleges	40,649,926	39,652,286	0	0	583,397	583,397	0	2,019,078	0	61,466	2,080,544	1,968,136	91,565	2,059,701	

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016 Employer's Proportionate Share of Net OPEB Liability	June 30, 2017 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
				Differences Between Expected and Actual Experience		Changes in Proportion and Differences Between Employer OPEB Benefit Payments and Proportionate Share of OPEB Benefit Payments Resources		Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer OPEB Benefit Payments and Proportionate Share of OPEB Benefit Payments Resources		Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
				Changes of Assumptions	Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources									
SCHOOL DISTRICTS:																
712120	Aberdeen School District	1,263,769	1,229,260	0	0	13,134	13,134	0	62,593	0	0	62,593	61,014	2,304	63,318	
712130	Alcorn County School District	2,857,684	2,675,141	0	0	0	0	0	136,217	0	62,825	199,042	132,780	(11,022)	121,758	
712140	Amite County School District	1,244,630	1,144,344	0	0	0	0	0	58,270	0	45,761	104,031	56,799	(8,028)	48,771	
712150	Amory School District	1,355,277	1,297,423	0	0	0	0	0	66,064	0	4,370	70,434	64,397	(767)	63,630	
712160	Attala County School District	1,330,755	1,292,802	0	0	12,400	12,400	0	65,829	0	0	65,829	64,168	2,176	66,344	
712170	Baldwyn School District	724,290	730,739	0	0	30,747	30,747	0	37,209	0	0	37,209	36,270	5,394	41,664	
712180	Bay St. Louis-Waveland School	1,584,944	1,593,763	0	0	62,595	62,595	0	81,154	0	0	81,154	79,106	10,981	90,087	
712200	Benton County School District	1,148,935	1,142,611	0	0	34,117	34,117	0	58,181	0	0	58,181	56,713	5,985	62,698	
712210	Biloxi School District	4,146,572	4,127,378	0	0	126,343	126,343	0	210,165	0	0	210,165	204,862	22,165	227,027	
712220	Booneville School District	1,063,408	1,021,880	0	0	0	0	0	52,034	0	6	52,040	50,721	(1)	50,720	
712230	Brookhaven School District	2,775,745	2,719,621	0	0	46,263	46,263	0	138,482	0	0	138,482	134,988	8,116	143,104	
712240	Calhoun County School District	2,287,702	2,181,820	0	0	0	0	0	111,097	0	14,659	125,756	108,294	(2,572)	105,722	
712250	Canton School District	2,907,924	2,886,565	0	0	81,610	81,610	0	146,983	0	0	146,983	143,274	14,317	157,591	
712260	Carroll County School District	911,492	926,566	0	0	44,853	44,853	0	47,180	0	0	47,180	45,990	7,869	53,859	
712270	Chickasaw County School District	453,354	418,803	0	0	0	0	0	21,325	0	14,917	36,242	20,787	(2,617)	18,170	
712280	Choctaw County School District	1,604,083	1,531,953	0	0	0	0	0	78,006	0	8,409	86,415	76,038	(1,475)	74,563	
712290	Claiborne County School District	1,491,642	1,425,664	0	0	0	0	0	72,594	0	6,849	79,443	70,763	(1,202)	69,561	
712300	Clarksdale School District	2,854,694	2,462,563	0	0	0	0	0	125,393	0	248,480	373,873	122,229	(43,593)	78,636	
712320	Cleveland School District	3,257,808	3,108,964	0	0	0	0	0	158,307	0	19,160	177,467	154,313	(3,361)	150,952	
712330	Clinton School District	3,645,969	3,571,669	0	0	60,252	60,252	0	181,868	0	0	181,868	177,279	10,571	187,850	
712340	Coahoma Co Agriculture High School District	278,711	232,797	0	0	0	0	0	11,854	0	31,014	42,868	11,555	(5,441)	6,114	
712350	Coahoma County School District	1,760,783	1,694,275	0	0	1,986	1,986	0	86,272	0	0	86,272	84,095	348	84,443	
712360	Coffeeville School District	675,246	630,804	0	0	0	0	0	32,120	0	16,003	48,123	31,310	(2,808)	28,502	
712370	Columbia School District	1,412,095	1,419,310	0	0	55,199	55,199	0	72,271	0	0	72,271	70,447	9,684	80,131	
712380	Columbus School District	3,558,050	3,452,094	0	0	29,187	29,187	0	175,779	0	0	175,779	171,344	5,121	176,465	
712390	Copiah County School District	2,123,227	2,016,032	0	0	0	0	0	102,656	0	21,507	124,163	100,066	(3,773)	96,293	
712400	Corinth School District	1,903,727	1,917,252	0	0	77,780	77,780	0	97,626	0	0	97,626	95,163	13,646	108,809	
712410	Covington County School District	2,690,218	2,586,760	0	0	1,400	1,400	0	131,717	0	0	131,717	128,394	246	128,640	
712420	Desoto County School District	21,865,649	21,671,476	0	0	583,933	583,933	0	1,103,504	0	0	1,103,504	1,075,662	102,444	1,178,106	
712440	Durant School District	385,171	370,857	0	0	642	642	0	18,884	0	0	18,884	18,400	113	18,520	
712450	East Jasper School District	963,526	891,329	0	0	0	0	0	45,386	0	30,611	75,997	44,241	(5,370)	38,871	
712460	East Tallahatchie School District	1,317,597	1,255,832	0	0	0	0	0	63,946	0	9,135	73,081	62,333	(1,603)	60,730	
712470	Enterprise School District	759,577	777,530	0	0	42,150	42,150	0	39,592	0	0	39,592	38,593	7,395	45,988	
712480	Forest School District	1,276,927	1,296,846	0	0	61,774	61,774	0	66,035	0	0	66,035	64,369	10,838	75,207	
712490	Forrest County School District	2,271,554	2,164,490	0	0	0	0	0	110,215	0	16,263	126,478	107,434	(2,853)	104,581	
712500	Forrest Co Agriculture High School District	567,589	549,932	0	0	3,987	3,987	0	28,002	0	0	28,002	27,296	700	27,996	
712510	Franklin County School District	1,391,162	1,306,088	0	0	0	0	0	66,506	0	27,228	93,734	64,828	(4,777)	60,051	
712520	George County School District	3,309,842	3,356,202	0	0	155,456	155,456	0	170,897	0	0	170,897	166,585	27,273	193,858	
712530	Greene County School District	1,894,158	1,836,957	0	0	14,835	14,835	0	93,537	0	0	93,537	91,177	2,603	93,780	
712540	Greenville School District	5,140,602	4,749,517	0	0	0	0	0	241,844	0	168,536	410,380	235,742	(29,568)	206,174	
712550	Greenwood School District	2,665,098	2,557,299	0	0	0	0	0	130,217	0	3,311	133,528	126,931	(581)	126,350	
712560	Grenada School District	3,799,679	3,808,510	0	0	139,163	139,163	0	193,928	0	0	193,928	189,035	24,414	213,449	
712570	Gulfport School District	4,816,436	4,733,342	0	0	92,928	92,928	0	241,020	0	0	241,020	234,939	16,303	251,242	
712580	Hancock County School District	3,161,515	3,158,643	0	0	106,742	106,742	0	160,837	0	0	160,837	156,779	18,727	175,506	
712590	Harrison County School District	11,823,084	11,556,080	0	0	172,309	172,309	0	588,431	0	0	588,431	573,585	30,230	603,815	
712600	Hattiesburg School District	4,423,489	3,833,927	0	0	0	0	0	195,222	0	369,040	564,262	190,297	(64,744)	125,553	
712610	Hazlehurst School District	1,255,395	1,394,470	0	0	166,521	166,521	0	71,006	0	0	71,006	69,214	29,214	98,428	
712630	Hinds County School District	4,519,184	4,229,623	0	0	0	0	0	215,371	0	100,136	315,507	209,937	(17,568)	192,369	
712640	Hollandale School District	686,610	639,469	0	0	0	0	0	32,562	0	18,000	50,562	31,740	(3,158)	28,582	
712650	Holly Springs School District	1,279,319	1,236,191	0	0	6,041	6,041	0	62,946	0	0	62,946	61,358	1,060	62,418	
712660	Holmes County School District	2,724,908	2,472,383	0	0	0	0	0	125,893	0	129,370	255,263	122,717	(22,697)	100,020	
712670	Houston School District	1,687,218	1,643,441	0	0	19,567	19,567	0	83,683	0	0	83,683	81,572	3,433	85,005	
712680	Humphreys County School District	1,625,614	1,543,506	0	0	0	0	0	78,595	0	16,499	95,094	76,612	(2,894)	73,718	
712710	Itawamba County School District	2,992,255	2,969,170	0	0	82,997	82,997	0	151,189	0	0	151,189	147,375	14,561	161,936	
712720	Jackson County School District	6,795,522	6,633,265	0	0	91,254	91,254	0	337,763	0	0	337,763	329,242	16,009	345,251	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016		June 30, 2017		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	OPEB Benefit Payments	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer and Proportionate Share of OPEB Benefit Payments	Total Deferred Inflows	Net OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
																Share of
712730	Jackson Independent School District	28,022,409	26,350,519	0	0	0	0	0	1,341,759	0	511,488	1,853,247	1,307,906	(89,735)	1,218,171	
712740	Jefferson County School District	1,417,478	1,312,443	0	0	0	0	0	66,829	0	43,991	110,820	65,143	(7,718)	57,425	
712750	Jefferson Davis Co School District	1,595,710	1,496,716	0	0	0	0	0	76,212	0	32,481	108,693	74,289	(5,699)	68,590	
712760	Jones County School District	6,909,758	6,990,258	0	0	310,120	310,120	0	355,941	0	0	355,941	346,961	54,407	401,368	
712770	Kemper County School District	1,384,583	1,335,549	0	0	4,450	4,450	0	68,006	0	0	68,006	66,290	781	67,071	
712780	Kosciusko School District	1,936,622	1,839,268	0	0	0	0	0	93,655	0	19,245	112,900	91,292	(3,376)	87,916	
712790	Lafayette County School District	2,444,402	2,430,791	0	0	72,446	72,446	0	123,775	0	0	123,775	120,652	12,710	133,362	
712800	Lamar County School District	8,324,844	8,282,483	0	0	250,265	250,265	0	421,741	0	0	421,741	411,100	43,906	455,006	
712810	Lauderdale County School District	5,561,060	5,319,667	0	0	0	0	0	270,875	0	21,478	292,353	264,041	(3,768)	260,273	
712820	Laurel School District	3,393,575	3,210,632	0	0	0	0	0	163,484	0	44,655	208,139	159,359	(7,834)	151,525	
712830	Lawrence County School District	1,866,645	1,761,862	0	0	0	0	0	89,713	0	28,241	117,954	87,450	(4,955)	82,495	
712840	Leake County School District	2,651,342	2,457,364	0	0	0	0	0	125,128	0	80,082	205,210	121,971	(14,049)	107,922	
712850	Lee County School District	6,144,798	5,968,956	0	0	56,734	56,734	0	303,937	0	0	303,937	296,269	9,953	306,222	
712860	Leflore County School District	2,336,746	2,170,845	0	0	0	0	0	110,539	0	66,100	176,639	107,750	(11,596)	96,154	
712870	Leland School District	964,722	882,086	0	0	0	0	0	44,916	0	39,812	84,728	43,782	(6,984)	36,798	
712880	Lincoln County School District	2,261,386	2,172,578	0	0	0	0	0	110,627	0	453	111,080	107,836	(80)	107,756	
712890	Long Beach School District	2,131,600	2,135,030	0	0	76,719	76,719	0	108,715	0	0	108,715	105,972	13,460	119,432	
712900	Louisville School District	2,758,401	2,615,065	0	0	0	0	0	133,158	0	31,547	164,705	129,799	(5,534)	124,265	
712910	Lowndes County School District	4,556,864	4,313,962	0	0	0	0	0	219,665	0	57,526	277,191	214,123	(10,092)	204,031	
712920	Lumberton School District	556,824	563,218	0	0	24,909	24,909	0	28,679	0	0	28,679	27,955	4,370	32,325	
712930	Madison County School District	9,564,091	9,623,231	0	0	382,963	382,963	0	490,011	0	490,011	477,648	67,186	544,834		
712940	Marion County School District	1,890,569	1,864,685	0	0	42,436	42,436	0	94,949	0	0	94,949	92,553	7,445	99,998	
712950	Marshall County School District	2,502,417	2,400,753	0	0	0	0	0	122,245	0	3,503	125,748	119,161	(614)	118,547	
712960	Mecomb School District	2,595,122	2,405,952	0	0	0	0	0	122,510	0	77,768	200,278	119,419	(13,643)	105,776	
712970	Meridian School District	5,517,998	5,414,981	0	0	99,540	99,540	0	275,729	0	0	275,729	268,772	17,463	286,235	
712980	Monroe County School District	1,947,388	1,913,208	0	0	37,057	37,057	0	97,420	0	0	97,420	94,962	6,501	101,463	
712990	Montgomery County School District	411,487	386,454	0	0	0	0	0	19,678	0	7,938	27,616	19,182	(1,393)	17,789	
713000	Moss Point School District	2,083,753	2,067,444	0	0	57,591	57,591	0	105,273	0	0	105,273	102,617	10,104	112,721	
713020	Natchez-Adams School District	3,584,366	3,550,873	0	0	94,251	94,251	0	180,809	0	0	180,809	176,247	16,535	192,782	
713030	Neshoba County School District	2,803,856	2,656,079	0	0	0	0	0	135,247	0	33,907	169,154	131,834	(5,949)	125,885	
713040	Nettleton School District	1,084,939	1,047,874	0	0	4,689	4,689	0	53,357	0	0	53,357	52,011	823	52,834	
713050	New Albany School District	2,011,982	1,949,601	0	0	14,322	14,322	0	99,273	0	0	99,273	96,768	2,513	99,281	
713060	Newton County School District	1,488,053	1,460,901	0	0	27,400	27,400	0	74,389	0	0	74,389	72,512	4,807	77,319	
713070	Newton School District	943,191	936,386	0	0	26,579	26,579	0	47,680	0	0	47,680	46,477	4,663	51,140	
713080	North Bolivar School District	1,294,271	1,272,584	0	0	25,539	25,539	0	64,800	0	0	64,800	63,165	4,481	67,646	
713090	North Panola School District	1,520,350	1,502,493	0	0	36,745	36,745	0	76,506	0	0	76,506	74,576	6,446	81,022	
713100	North Pike School District	1,857,674	1,887,791	0	0	90,878	90,878	0	96,126	0	0	96,126	93,700	15,944	109,644	
713110	North Tippah School District	1,078,958	1,032,855	0	0	0	0	0	52,593	0	3,519	56,112	51,266	(617)	50,649	
713120	Noxubee School District	1,856,478	1,728,357	0	0	0	0	0	88,007	0	49,253	137,260	85,787	(8,641)	77,146	
713130	Ocean Springs School District	4,159,730	4,078,277	0	0	71,678	71,678	0	207,664	0	0	207,664	202,425	12,575	215,000	
713140	Okolona School District	651,920	644,668	0	0	16,115	16,115	0	32,826	0	0	32,826	31,998	2,827	34,825	
713160	Oxford School District	3,575,394	3,572,824	0	0	121,316	121,316	0	181,927	0	0	181,927	177,337	21,284	198,621	
713170	Pascagoula School District	7,758,451	7,607,777	0	0	134,795	134,795	0	387,385	0	0	387,385	377,611	23,648	401,259	
713180	Pass Christian School District	1,632,193	1,637,665	0	0	61,265	61,265	0	83,389	0	0	83,389	81,285	10,748	92,033	
713190	Pearl School District	3,390,584	3,175,972	0	0	0	0	0	161,719	0	72,796	234,515	157,639	(12,771)	144,868	
713200	Pearl River Co School District	2,143,562	2,084,773	0	0	22,050	22,050	0	106,156	0	0	106,156	103,478	3,869	107,347	
713210	Perry County School District	1,247,022	1,218,284	0	0	17,664	17,664	0	62,035	0	0	62,035	60,469	3,099	63,568	
713220	Petal School District	3,381,613	3,288,616	0	0	34,562	34,562	0	167,455	0	0	167,455	163,230	6,063	169,293	
713230	Philadelphia School District	1,003,599	936,386	0	0	0	0	0	47,680	0	24,812	72,492	46,477	(4,353)	42,124	
713240	Picayune School District	3,494,652	3,513,325	0	0	137,333	137,333	0	178,897	0	0	178,897	174,384	24,093	198,477	
713250	Pontotoc School District	1,907,914	1,873,928	0	0	35,863	35,863	0	95,420	0	0	95,420	93,012	6,292	99,304	
713260	Pontotoc County School District	2,901,943	2,723,087	0	0	0	0	0	138,659	0	58,031	196,690	135,160	(10,181)	124,979	
713270	Poplarville School District	1,656,117	1,604,161	0	0	11,249	11,249	0	81,683	0	0	81,683	79,622	1,974	81,596	
713280	Prentiss County School District	2,219,520	2,150,049	0	0	15,219	15,219	0	109,480	0	0	109,480	106,717	2,670	109,387	
713290	Quitman School District	1,914,493	1,747,998	0	0	0	0	0	89,007	0	81,222	170,229	86,762	(14,249)	72,513	
713300	Quitman County School District	1,271,544	1,254,099	0	0	28,509	28,509	0	63,858	0	0	63,858	62,247	5,002	67,249	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016		June 30, 2017		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer OPEB Benefit Payments and Proportionate Share of OPEB Benefit Payments	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer OPEB Benefit Payments and Proportionate Share of OPEB Benefit Payments	Total Deferred Inflows of Resources	Net OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
713310	Rankin County School District	15,395,488	15,138,147	0	0	304,352	304,352	0	770,829	0	770,829	751,381	53,395	804,776		
713320	Richton School District	668,069	623,295	0	0	0	0	0	31,738	0	31,738	30,937	(2,903)	28,034		
713330	Scott County School District	3,369,651	3,424,944	0	0	165,431	165,431	0	174,397	0	174,397	169,997	29,023	199,020		
713340	Senatobia School District	1,473,101	1,371,941	0	0	0	0	0	69,859	0	69,859	68,096	(6,778)	61,318		
713360	Simpson County School District	3,167,496	3,162,109	0	0	104,723	104,723	0	161,013	0	161,013	156,951	18,372	175,323		
713370	Smith County School District	2,380,406	2,262,693	0	0	0	0	0	115,215	0	115,215	112,309	(3,847)	108,462		
713380	South Delta School District	1,031,111	972,779	0	0	0	0	0	49,534	0	49,534	48,284	(2,807)	45,477		
713390	South Panola School District	3,932,455	3,836,815	0	0	51,263	51,263	0	195,369	0	195,369	190,440	8,993	199,433		
713400	South Pike School District	1,517,958	1,527,910	0	0	61,282	61,282	0	77,801	0	77,801	75,838	10,751	86,589		
713410	South Tippah School District	2,556,844	2,513,974	0	0	50,431	50,431	0	128,011	0	128,011	124,781	8,847	133,628		
713430	Starkville School District	4,951,604	4,758,760	0	0	436	436	0	242,314	0	242,314	236,201	76	236,277		
713440	Stone County School District	2,377,416	2,215,902	0	0	0	0	0	112,833	0	112,833	109,986	(10,668)	99,318		
713450	Sunflower School District	3,843,340	3,838,548	0	0	128,612	128,612	0	195,457	0	195,457	190,526	22,563	213,089		
713460	Tate County School District	1,953,369	1,887,214	0	0	8,955	8,955	0	96,096	0	96,096	93,672	1,571	95,243		
713470	Tishomingo Co School District	2,583,160	2,537,081	0	0	48,498	48,498	0	129,187	0	129,187	125,928	8,509	134,437		
713480	Tunica County School District	2,202,773	1,974,440	0	0	0	0	0	100,538	0	100,538	98,001	(22,106)	75,895		
713490	Tupelo School District	6,516,811	6,147,453	0	0	0	0	0	313,026	0	313,026	305,128	(17,847)	287,281		
713500	Union County School District	2,223,706	2,144,272	0	0	6,543	6,543	0	109,186	0	109,186	106,431	1,148	107,579		
713510	Union School District	823,573	790,816	0	0	0	0	0	40,268	0	40,268	39,252	(93)	39,159		
713520	Vicksburg-Warren School District	6,849,949	6,512,534	0	0	0	0	0	331,616	0	331,616	323,249	(10,866)	312,383		
713530	Walthall County School District	1,927,053	1,805,764	0	0	0	0	0	91,949	0	91,949	89,629	(7,152)	82,477		
713540	Water Valley School District	1,053,240	1,043,831	0	0	28,077	28,077	0	53,151	0	53,151	51,810	4,926	56,736		
713550	Wayne County School District	3,143,572	3,159,798	0	0	123,030	123,030	0	160,896	0	160,896	156,836	21,584	178,420		
713560	Webster County School District	1,586,738	1,539,463	0	0	12,995	12,995	0	78,389	0	78,389	76,411	2,280	78,691		
713570	West Bolivar School District	1,575,375	1,534,841	0	0	18,572	18,572	0	78,154	0	78,154	76,182	3,258	79,440		
713580	West Jasper School District	1,399,535	1,411,800	0	0	59,236	59,236	0	71,888	0	71,888	70,075	10,392	80,467		
713590	West Point School District	2,931,249	2,820,712	0	0	3,465	3,465	0	143,630	0	143,630	140,006	608	140,614		
713600	West Tallahatchie School District	924,650	900,571	0	0	10,645	10,645	0	45,857	0	45,857	44,700	1,868	46,568		
713610	Western Line School District	1,811,621	1,768,794	0	0	24,707	24,707	0	90,066	0	90,066	87,794	4,335	92,129		
713620	Wilkinson County School District	1,189,605	1,108,529	0	0	0	0	0	56,446	0	56,446	55,022	(5,378)	49,644		
713630	Winona County School District	1,041,876	1,006,283	0	0	4,504	4,504	0	51,240	0	51,240	49,947	790	50,737		
713640	Yazoo City School District	1,938,416	1,829,448	0	0	0	0	0	93,155	0	93,155	90,804	(5,169)	85,635		
713650	Yazoo County School District	1,446,785	1,316,486	0	0	0	0	0	67,035	0	67,035	65,344	(11,464)	53,880		
	Total School Districts	418,066,372	404,786,858	0	0	6,077,173	6,077,173	0	20,611,596	0	20,611,596	20,091,557	472,789	20,564,346		

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016		June 30, 2017		Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense				
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	OPEB Benefit Payments	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	OPEB Benefit Payments	Total Deferred Inflows of Resources	Net OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
AGENCIES AND UNIVERSITIES:																
721350	MS Dept Of Child Protection Services	0	8,781,581	0	0	7,774,452	7,774,452	0	447,155	0	447,155	435,873	1,363,939	1,799,812		
721360	Board Of Optometry	0	5,777	0	0	5,114	5,114	0	294	0	294	287	897	1,184		
721370	MS Charter School Authorizer Board	7,177	6,932	0	0	31	31	0	353	0	353	344	5	349		
721380	Office Of State Public Defender	154,906	151,347	0	0	2,203	2,203	0	7,707	0	7,707	7,512	387	7,899		
721390	Board Of Tax Appeals	43,063	37,548	0	0	0	0	0	1,912	0	3,394	5,306	1,864	(595)	1,269	
721410	State Board Of Physical Therapy	21,531	20,796	0	0	93	93	0	1,059	0	1,059	1,032	16	1,048		
721430	Military Department - Support	683,619	665,464	0	0	7,558	7,558	0	33,885	0	33,885	33,030	1,326	34,356		
721450	Gulfport Juvenile Treatment Facility	823,573	717,453	0	0	0	0	0	36,532	0	65,480	102,012	35,611	(11,488)	24,123	
721460	MS Business Finance Corp	28,708	28,305	0	0	636	636	0	1,441	0	1,441	1,405	111	1,516		
721470	Mississippi State Bar	157,298	146,148	0	0	0	0	0	7,442	0	4,434	11,876	7,254	(778)	6,476	
721480	MS Capital Post-Conviction Counsel	50,240	52,567	0	0	3,797	3,797	0	2,677	0	2,677	2,609	666	3,275		
721490	MS Board Of Geologists	7,177	7,510	0	0	543	543	0	382	0	382	373	95	468		
721500	MS Dept Of Transportation	21,216,121	20,545,040	0	0	139,267	139,267	0	1,046,146	0	1,046,146	1,019,751	24,433	1,044,184		
721510	South MS Regional Center	3,149,553	2,823,600	0	0	0	0	0	143,777	0	179,699	323,476	140,149	(31,526)	108,623	
721520	Corrections	15,797,406	13,968,386	0	0	0	0	0	711,265	0	1,073,183	1,784,448	693,320	(188,278)	505,042	
721530	Archives & History Dept	911,492	874,577	0	0	0	0	0	44,533	0	1,174	45,707	43,410	(206)	43,204	
721540	Legislative Peer Committee	197,968	165,211	0	0	0	0	0	8,412	0	22,158	30,570	8,200	(3,887)	4,313	
721550	Public Service Commission	593,905	623,872	0	0	47,060	47,060	0	31,767	0	31,767	30,966	8,256	39,222		
721560	Dept Of Environmental Quality	2,672,873	2,574,629	0	0	5,417	5,417	0	131,099	0	131,099	127,791	950	128,741		
721570	MS State Hospital	10,946,879	9,566,042	0	0	0	0	0	487,099	0	844,070	1,331,169	474,810	(148,082)	326,728	
721580	Industries For The Blind	462,325	440,177	0	0	0	0	0	22,414	0	3,628	26,042	21,848	(636)	21,212	
721590	Real Estate Commission	125,001	123,619	0	0	3,098	3,098	0	6,295	0	6,295	6,136	543	6,679		
721600	Mississippi State Senate Staff	296,056	270,922	0	0	0	0	0	13,795	0	12,017	25,812	13,447	(2,108)	11,339	
721610	Mississippi State Senate Members	316,391	308,470	0	0	3,924	3,924	0	15,707	0	15,707	15,311	689	16,000		
721620	House Of Representatives Staff	352,276	347,751	0	0	8,171	8,171	0	17,707	0	17,707	17,261	1,434	18,695		
721630	House Of Representatives Members	776,922	749,802	0	0	2,847	2,847	0	38,180	0	38,180	37,216	499	37,715		
721640	Attorney General'S Office	2,046,671	1,987,727	0	0	18,563	18,563	0	101,214	0	101,214	98,661	3,257	101,918		
721650	Arts Commission	84,331	72,207	0	0	0	0	0	3,677	0	7,818	11,495	3,584	(1,372)	2,212	
721660	Boswell Regional Center	3,614,869	3,880,139	0	0	359,804	359,804	0	197,575	0	197,575	192,590	63,124	255,714		
721670	MS Highway Safety Patrol (Dept Of Public Safety)	7,331,413	6,898,988	0	0	0	0	0	351,294	0	129,404	480,698	342,431	(22,703)	319,728	
721680	Insurance Department	912,689	877,465	0	0	365	365	0	44,680	0	44,680	43,553	64	43,617		
721690	Ellisville State School	9,178,919	8,620,414	0	0	0	0	0	438,948	0	177,162	616,110	427,873	(31,081)	396,792	
721700	Port Authority/Gulfport	192,586	195,827	0	0	9,527	9,527	0	9,971	0	9,971	9,720	1,671	11,391		
721710	State Dept Of Health	14,164,017	12,502,286	0	0	0	0	0	636,612	0	981,542	1,618,154	620,550	(172,200)	448,350	
721720	State Soil & Water Conservation	69,379	65,276	0	0	0	0	0	3,324	0	1,234	3,240	(217)	3,023		
721730	Banking & Consumer Finance	435,411	429,779	0	0	10,064	10,064	0	21,884	0	21,884	21,332	1,766	23,098		
721740	Yellow Creek Port Authority	68,781	62,387	0	0	0	0	0	3,177	0	3,282	6,459	3,097	(576)	2,521	
721750	Workers Compensation Commission	394,741	375,479	0	0	0	0	0	19,119	0	3,408	22,527	18,637	(598)	18,039	
721760	Veterans Home Purchase Board	119,020	116,687	0	0	2,049	2,049	0	5,942	0	5,942	5,792	359	6,151		
721770	MS State Personnel Board	361,248	342,552	0	0	0	0	0	17,443	0	4,064	21,507	17,003	(713)	16,290	
721780	State Veterans Affairs Board	3,316,421	3,211,210	0	0	21,495	21,495	0	163,514	0	163,514	159,388	3,771	163,159		
721790	Fair Commission	133,973	127,085	0	0	0	0	0	6,471	0	1,467	7,938	6,308	(257)	6,051	
721800	Information Technology Services	981,469	883,819	0	0	0	0	0	45,004	0	52,524	97,528	43,868	(9,215)	34,653	
721810	State Aid Road Construction	345,099	346,018	0	0	12,742	12,742	0	17,619	0	17,619	17,175	2,236	19,411		
721820	Rehabilitation Services	6,554,491	6,543,150	0	0	216,530	216,530	0	333,175	0	333,175	324,769	37,988	362,757		
721830	Gaming Commission	810,415	766,554	0	0	0	0	0	39,033	0	10,816	49,849	38,048	(1,898)	36,150	
721840	MS Department Of Revenue	5,207,588	4,871,403	0	0	0	0	0	248,050	0	117,617	365,667	241,792	(20,634)	221,158	
721850	Joint Legislative Budget Office	142,346	147,303	0	0	9,310	9,310	0	7,501	0	7,501	7,311	1,633	8,944		
721860	Finance And Administration	2,878,617	2,795,872	0	0	26,251	26,251	0	142,365	0	142,365	138,773	4,605	143,378		
721870	Cosmetology Board	65,790	69,319	0	0	5,399	5,399	0	3,530	0	3,530	3,441	947	4,388		
721880	Board Social Workers, Marriage, Family Therapists	21,531	20,796	0	0	93	93	0	1,059	0	1,059	1,032	16	1,048		
721890	MS Library Commission	297,850	292,873	0	0	5,891	5,891	0	14,913	0	14,913	14,537	1,033	15,570		
721900	Emergency Management	775,127	779,263	0	0	30,455	30,455	0	39,680	0	39,680	38,679	5,343	44,022		
721910	Secretary Of State	696,777	653,911	0	0	0	0	0	33,297	0	13,865	47,162	32,457	(2,432)	30,025	
721920	Dept Of Human Services	22,447,592	12,536,946	0	0	0	0	0	638,377	0	7,998,078	8,636,455	622,270	(1,403,171)	(780,901)	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016		June 30, 2017		Deferred Outflows of Resources			Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Deferred Inflows of Resources			OPEB Expense		
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	OPEB Benefit Payments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience		Changes in Proportion and Differences Between Employer and Proportionate Share of OPEB Benefit Payments	Total Deferred Inflows of Resources	Net OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
721930	MS Board Of Nursing	166,868	161,167	0	0	721	721	0	8,207	0	0	8,207	8,000	127	8,127
721940	Dept Of Education	4,141,788	3,999,715	0	0	17,391	17,391	0	203,664	0	0	203,664	198,526	3,051	201,577
721950	MS Community College Board	259,572	286,519	0	0	32,829	32,829	0	14,589	0	0	14,589	14,221	5,760	19,981
721960	Military Department - Army Guard	1,543,676	1,497,294	0	0	12,298	12,298	0	76,242	0	0	76,242	74,318	2,158	76,476
721970	Military Department - Air Guard	1,218,314	1,169,183	0	0	0	0	0	59,534	0	1,382	60,916	58,032	(243)	57,789
721980	Military Department - Ycp (Shelby Base Ops)	451,559	449,997	0	0	14,225	14,225	0	22,914	0	0	22,914	22,336	2,496	24,832
721990	Educational Television (MS Public Broadcasting)	727,878	629,649	0	0	0	0	0	32,061	0	61,802	93,863	31,253	(10,843)	20,410
722000	Central MS Residential Center	673,452	740,560	0	0	82,691	82,691	0	37,709	0	0	37,709	36,758	14,507	51,265
722010	Pearl River Basin Development Dist.	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048
722020	Wildlife, Fisheries & Parks	3,436,637	3,350,426	0	0	42,471	42,471	0	170,602	0	0	170,602	166,298	7,451	173,749
722040	Public Employees Retirement System	1,062,212	1,030,545	0	0	8,683	8,683	0	52,475	0	0	52,475	51,151	1,523	52,674
722050	Bureau Of Narcotics	1,094,508	981,444	0	0	0	0	0	49,975	0	62,264	112,239	48,714	(10,923)	37,791
722060	North MS Regional Center	6,297,910	5,808,945	0	0	0	0	0	295,789	0	215,186	510,975	288,326	(37,752)	250,574
722070	Oil & Gas Board	213,519	195,249	0	0	0	0	0	9,942	0	8,794	18,736	9,691	(1,543)	8,148
722080	Animal Health Board	184,212	179,074	0	0	1,819	1,819	0	9,118	0	0	9,118	8,888	319	9,207
722090	Treasurers Office	269,141	235,107	0	0	0	0	0	11,972	0	20,827	32,799	11,670	(3,654)	8,016
722100	Pearl River Valley Water Supply	662,686	610,586	0	0	0	0	0	31,091	0	23,218	54,309	30,306	(4,073)	26,233
722110	Medicaid Division	6,201,019	6,276,271	0	0	280,974	280,974	0	319,585	0	0	319,585	311,522	49,294	360,816
722120	Agriculture & Commerce	1,265,563	1,205,576	0	0	0	0	0	61,387	0	9,361	70,748	59,839	(1,642)	58,197
722130	MS Office Of State Auditor	754,792	727,273	0	0	1,729	1,729	0	37,032	0	0	37,032	36,098	303	36,401
722150	Governor'S Office	158,494	140,371	0	0	0	0	0	7,148	0	10,566	17,714	6,967	(1,854)	5,113
722160	Pat Harrison Waterway District	277,515	248,394	0	0	0	0	0	12,648	0	16,188	28,836	12,329	(2,840)	9,489
722170	MS State Board Of Pharmacy	100,480	106,289	0	0	8,617	8,617	0	5,412	0	0	5,412	5,276	1,512	6,788
722180	Supreme Court	1,692,601	1,693,698	0	0	59,480	59,480	0	86,242	0	0	86,242	84,067	10,435	94,502
722190	Barber Examiners Board	18,541	20,796	0	0	2,637	2,637	0	1,059	0	0	1,059	1,032	463	1,495
722200	Grand Gulf Military	35,886	32,349	0	0	0	0	0	1,647	0	1,890	3,537	1,606	(332)	1,274
722210	Tombigbee River Valley Water Mgt	101,078	95,991	0	0	0	0	0	4,883	0	1,097	5,980	4,760	(193)	4,567
722220	MS Development Authority	1,663,892	1,547,550	0	0	0	0	0	78,801	0	45,483	124,284	76,813	(7,980)	68,833
722230	Mental Health Dept Of MS	680,629	613,474	0	0	0	0	0	31,238	0	35,925	67,163	30,450	(6,303)	24,147
722240	Motor Vehicle Commission	19,139	20,796	0	0	2,129	2,129	0	1,059	0	0	1,059	1,032	373	1,405
722250	District Attorneys & Staff	1,373,818	1,319,952	0	0	0	0	0	67,211	0	199	67,410	65,516	(35)	65,481
722260	Architecture Board	14,354	13,864	0	0	62	62	0	706	0	0	706	688	11	699
722270	East MS State Hospital	6,341,570	5,709,587	0	0	0	0	0	290,730	0	340,293	631,023	283,395	(59,700)	223,695
722280	MS State Board Of Contractors	114,236	101,090	0	0	0	0	0	5,147	0	7,689	12,836	5,018	(1,349)	3,669
722290	State Fire Academy	428,832	408,405	0	0	0	0	0	20,796	0	3,261	24,057	20,271	(572)	19,699
722310	Hudspeth Center	5,253,043	4,858,695	0	0	0	0	0	247,403	0	167,538	414,941	241,161	(29,393)	211,768
722320	Professional Engineers & Land Surveyors Board	35,886	34,660	0	0	155	155	0	1,765	0	0	1,765	1,720	27	1,747
722330	University Medical Center	59,763,746	57,663,707	0	0	206,672	206,672	0	2,936,212	0	2,936,212	2,862,136	36,259	2,898,395	2,898,395
722340	University Of Southern MS	14,277,056	14,037,705	0	0	281,618	281,618	0	714,795	0	0	714,795	696,760	49,407	746,167
722360	Ethics Commission	41,866	41,591	0	0	1,204	1,204	0	2,118	0	0	2,118	2,064	211	2,275
722370	Nursing Home Administrators Board	14,354	13,864	0	0	62	62	0	706	0	0	706	688	11	699
722380	Mississippi Adolescent Center	469,502	75,096	0	0	0	0	0	3,824	0	332,944	336,768	3,727	(58,411)	(54,684)
722390	Judicial Performance Commission	18,541	20,796	0	0	2,637	2,637	0	1,059	0	0	1,059	1,032	463	1,495
722400	Alcorn State University	4,692,032	4,553,690	0	0	39,715	39,715	0	231,872	0	0	231,872	226,022	6,967	232,989
722410	Jackson State University	8,351,160	7,923,756	0	0	0	0	0	403,475	0	89,709	493,184	393,295	(15,739)	377,556
722420	University Of Mississippi	19,969,099	19,806,214	0	0	546,073	546,073	0	1,008,525	0	0	1,008,525	983,080	95,802	1,078,882
722430	Mississippi State University	31,763,475	30,245,677	0	0	0	0	0	1,540,099	0	245,750	1,785,849	1,501,242	(43,114)	1,458,128
722450	MS Dept Of Employment Security	3,239,267	2,902,739	0	0	0	0	0	147,806	0	185,960	333,766	144,077	(32,624)	111,453
722470	MS University Of Women	2,415,096	2,342,410	0	0	19,133	19,133	0	119,275	0	0	119,275	116,265	3,357	119,622
722480	MS Valley State University	3,278,741	3,175,395	0	0	21,844	21,844	0	161,690	0	0	161,690	157,610	3,832	161,442
722490	State Dental Examiners Board	41,866	35,815	0	0	0	0	0	1,824	0	3,910	5,734	1,778	(686)	1,092
722510	Forestry Commission	2,727,898	2,377,647	0	0	0	0	0	121,069	0	215,786	336,855	118,014	(37,857)	80,157
722520	Medical Licensure Board	135,169	122,464	0	0	0	0	0	6,236	0	6,575	12,811	6,078	(1,154)	4,924
722530	Public Accountancy Board Of MS	36,484	32,349	0	0	0	0	0	1,647	0	2,399	4,046	1,606	(421)	1,185
722540	University Press Of MS	133,375	131,129	0	0	2,622	2,622	0	6,677	0	0	6,677	6,509	460	6,969
722550	Institutions Of Higher Learning	627,997	581,703	0	0	0	0	0	29,620	0	19,276	48,896	28,873	(3,382)	25,491

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2017 (With Comparative Net OPEB Liability as of June 30, 2016)

Group Number	Employer Name	June 30, 2016		June 30, 2017		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer OPEB Benefit Payments and Proportionate Share of OPEB Benefit Payments	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer OPEB Benefit Payments and Proportionate Share of OPEB Benefit Payments	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
722560	Delta State University	3,288,310	3,212,943	0	0	46,944	46,944	0	163,602	0	163,602	159,474	8,236	167,710		
722570	MS Prison Industries	207,538	230,486	0	0	27,490	27,490	0	11,736	0	11,736	11,440	4,823	16,263		
722590	Board Of Funeral Services	7,177	5,199	0	0	0	0	0	265	0	1,503	1,768	258	(6)		
722600	Administrative Office Of The Courts/Trial Support	1,967,125	1,973,285	0	0	73,452	73,452	0	100,479	0	100,479	97,944	12,886	110,830		
722620	MS Dept Of Marine Resources	933,622	976,245	0	0	70,007	70,007	0	49,710	0	49,710	48,456	12,282	60,738		
722630	Mississippi Auctioneers Commission	7,177	6,932	0	0	31	31	0	353	0	353	344	5	349		
722640	North MS State Hospital	707,543	631,960	0	0	0	0	0	32,179	0	42,457	74,636	31,367	23,918		
722650	South MS State Hospital	629,791	574,194	0	0	0	0	0	29,238	0	27,451	56,689	28,500	23,684		
	Total Agencies/Universities	352,143,459	334,692,489	0	0	10,641,256	10,641,256	0	17,042,416	0	13,918,203	30,960,619	16,612,440	16,037,534		
	Grand Total All	816,489,000	784,609,000	0	0	17,438,750	17,438,750	0	39,952,000	0	17,438,750	57,390,750	38,944,000	38,944,000		

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Years Ended June 30, 2017 and 2016

Note 1: Description of Plan

The following brief description of the State of Mississippi State and School Employees' Life and Health Insurance Plan (the Plan) is provided for general information purposes only. Participants should refer to Title 25 Chapter 15 of the Mississippi statutes as amended or the Plan Document for more complete information.

The Plan was established by Section 25-15-3 et seq., Mississippi Code Ann. (1972), which may be amended only by the State Legislature. The State and School Employees' Health Insurance Management Board (the Board) administers the Plan. The Plan is self-insured and is financed through premiums collected from employers, employees, retirees and COBRA participants. The Plan is maintained solely for the benefit of eligible employees, dependents and retirees. The Plan is a fund of the State of Mississippi (the State).

The 14-member board, which administers the Plan, is comprised of the Chairman of the Workers' Compensation Commission; the State Personnel Director; the Commissioner of Insurance; the Commissioner of Higher Education; the State Superintendent of Public Education; the Executive Director of the Department of Finance and Administration; the Executive Director of the Mississippi Community College Board; the Executive Director of the Public Employees Retirement System; two appointees of the Governor; the Chairman of the Senate Insurance Committee, or his designee; the Chairman of the House of Representatives Insurance Committee, or his designee; the Chairman of the Senate Appropriations Committee, or his designee; and the Chairman of the House of Representatives' Appropriations Committee, or his designee. The Board has a fiduciary responsibility to manage the funds of the Plan. The Plan maintains a budget approved by the Board.

The Plan provides for Other Postemployment Benefits (OPEB) as a multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges and school districts. A trust was created June 28, 2018 for the OPEB Plan and, while no trust was in place for the June 30, 2017 plan year-end, for purposes of comparability for future periods, terminology used herein is based on the plan being a cost-sharing multiple-employer defined benefit OPEB plan. Benefits of the OPEB Plan consist of an implicit rate subsidy, which is essentially the difference between the average cost of providing health care benefits to retirees under age 65 and the average cost of providing health care benefits to all participants when premiums paid by retirees are not age-adjusted.

Employees' premiums are funded primarily by their employers. Retirees must pay their own premiums, as do active employees for spouse and dependent medical coverage. The Board has the sole authority for setting life and health insurance premiums for the Plan.

Per Section 12-15-15 (10) Mississippi Code Ann. (1972), a retired employee electing to purchase retiree life and health insurance will have the full cost of such insurance premium deducted monthly from his state retirement plan check or direct billed for the cost of the premium if the retirement check is insufficient to pay for the premium. If the Board determined actuarially that the

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Years Ended June 30, 2017 and 2016

premium paid by the participating retirees adversely affects the overall cost of the Plan to the State, then the Board may impose a premium surcharge, not to exceed 15%, upon such participating retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006. For participating retired employees who are under the age for Medicare eligibility and who are initially employed on or after January 1, 2006, the Board may impose a premium surcharge in an amount the Board determined actuarially to cover the full cost of insurance.

Pursuant to the authority granted by Mississippi Statute, the Board has the authority to establish and change premium rates for the participants, employers and other contributing entities. An outside consulting actuary advises the Board regarding changes in premium rates. If premium rates are changed, they generally become effective at the beginning of the next calendar year or next fiscal year.

Plan participants are not subject to supplemental assessment in the event of a premium deficiency. At the time of premium payment, the risk of loss due to incurred benefit costs is transferred from the participant to the Plan. If the assets of the Plan were to be exhausted, participants would not be responsible for the Plan's liabilities.

At June 30, 2017, the Plan provided health coverage to 334 employer units.

Note 2: Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 75

Employers participating in the Plan are required to report OPEB information in their financial statements for fiscal periods beginning on or after June 15, 2017, in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

The requirements of this Statement incorporate provisions intended to reflect the effects of transactions and events related to OPEB in the measurement of employer liabilities for OPEB and recognition of OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.

The schedules of employer allocations and the schedule of OPEB amounts by employer (the Schedules), along with the Schedule of OPEB amounts by employer – sensitivity, remaining deferred outflows (inflows) and deferred outflows of resources – OPEB payments subsequent to the measurement date (implicit rate subsidy) prepared by the Plan's third-party actuaries provide employers with the required information for financial reporting related to PERS OPEB provided through the Plan as of and for the year ended June 30, 2017 (the measurement date).

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Years Ended June 30, 2017 and 2016

The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applicable to governmental organizations. In doing so, the Plan adheres to the reporting requirements established by GASB.

Proportionate Share Allocation Methodology

The basis for the employer's proportion is determined by comparing the employer's average monthly employees participating in the Plan with the total average employees participating in the plan in the fiscal year of all employers. This allocation was utilized because the level of premiums contributed by each employer is the same for any employee regardless of plan participation elections made by an employee.

If the employer had no employees participating during the fiscal year, their proportionate share will be set to zero and the employer will not be allocated a proportionate share of OPEB amounts.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with GAAP requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Note 3: Net OPEB Liability and Actuarial Methods and Assumptions

The components of the employers' net OPEB liability are as follows:

	Measurement Date	
	June 30, 2016	June 30, 2017
Total OPEB liability	\$ 816,489,000	\$ 784,609,000
Plan fiduciary net position	-	-
Net OPEB liability	<u>\$ 816,489,000</u>	<u>\$ 784,609,000</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>0.00%</u>	<u>0.00%</u>

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Years Ended June 30, 2017 and 2016

Actuarial Methods and Assumptions

	<u>June 30, 2016</u>	<u>June 30, 2017</u>
Actuarial valuation date	June 30, 2016	June 30, 2017
Measurement date	June 30, 2016	June 30, 2017
Experience study	April 18, 2017	April 18, 2017
Actuarial assumptions		
Actuarial cost method	Entry Age Normal	Entry Age Normal
Inflation rate	3.00%	3.00%
Long-term expected rate of return	NA	NA
Discount rate	3.01%	3.56%
Projected cash flows	NA	NA
Projected salary increases	3.25%-18.50%	3.25%-18.50%
Retiree health care participation		
Healthcare cost trend rates	7.75% decreasing to 5.00% by 2023	7.75% decreasing to 5.00% by 2023

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision, as actual results are compared to past expectations and new estimates are made about the future.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2016 and June 30, 2017 was based on an average of the Bond Buyer General Obligation 20-year Municipal Bond Index Rates during the month of June published at the end of each week by the Bond Buyer.

Long-term Expected Rate of Return

Since no trust was set up as of June 30, 2017, there is no projection of cash flows for the Plan and no long-term expected rate of return on plan assets.

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Years Ended June 30, 2017 and 2016

Mortality

Both pre-retirement and post-retirement mortality rates were based on the RP 2014 Healthy Annuitant Blue Collar Table projected with Scale BB to 2022, male rates set forward 1 year and adjusted by 106% for males at all ages, and females adjusted to 90% for ages less than 76, 95% for age 76, 105% for age 78 and 110% for ages 79 and greater. Post-disability mortality rates were based on the RP 2014 Disabled Retiree Mortality Table set forward 4 years for males and 3 years for females.

Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2017, there were:

- Changes in employer proportion since the prior measurement date (employer specific deferral)
- No differences between expected and actual experience
- Changes of assumptions or other inputs
- No net difference between projected and actual earnings on OPEB plan investments

Changes in employer proportion, an employer specific deferral, is amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. The average remaining service life determined as of the beginning of the June 30, 2017 measurement period is 6.7 years. Employers are required to recognize pension expense based on their proportionate share of collective OPEB expense plus amortization of employer specific deferrals.

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Years Ended June 30, 2017 and 2016

Collective Amounts – June 30, 2017

Collective OPEB Expense

	<u>(In Thousands)</u>
Service cost	\$ 21,841
Interest cost on the total OPEB liability and cash flow	24,112
Current-period benefit changes	-
Expensed portion of current-period difference in expected and actual experience	-
Expense portion of current-period changes in assumptions	(7,009)
Member contributions	-
Projected earnings on plan investments	-
Expensed portion of current-period difference between actual and projected earnings on plan investments	-
Administrative expense	-
Other	-
Recognition of beginning deferred outflows of resources as OPEB expense	-
Recognition of beginning deferred inflows of resources as OPEB expense	-
	<hr/>
Collective OPEB expense	<u>\$ 38,944</u>

Health Care Cost Trend Rates

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability (\$ thousands)	\$ 724,639	\$ 784,609	\$ 853,071

Discount Rate Sensitivity

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>2.56%</u>	<u>Discount Rate</u>	<u>4.56%</u>
		<u>3.56%</u>	
Net OPEB liability (\$ thousands)	\$ 805,330	\$ 784,609	\$ 769,178

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Years Ended June 30, 2017 and 2016

Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
	(\$ Thousands)	
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions and other inputs	-	39,952
Net difference between projected and actual earnings on plan investments	-	-
	\$ -	\$ 39,952

Amortization of Deferred Outflows and Inflows of Resources

Measurement Period	(\$ Thousands)
June 30, 2019	\$ (7,009)
June 30, 2020	(7,009)
June 30, 2021	(7,009)
June 30, 2022	(7,009)
June 30, 2023	(7,009)
Thereafter	(4,907)
	\$ (39,952)

Calculation of Weighted-Average Years of Working Lifetime

Category	Number	Average Years of Working Lifetime
Active members	116,525	8.43
Inactive members	30,524	0.00
	147,049	6.70

Supplementary Information

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer
Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
LIBRARIES:												
711430	Amory Municipal Library	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)	887
711440	Evans Memorial Library	12,804	15,074	14,230	13,591	(470)	(470)	(470)	(470)	(470)	(329)	591
711450	Wilkinson County Library System	16,539	19,470	18,380	17,555	479	479	479	479	479	335	763
711460	Covington County Library System	32,544	38,312	36,168	34,544	(19)	(19)	(19)	(19)	(19)	(15)	1,502
711470	Sharkey Issaquena County Library System	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)	887
711490	Wayne Co Library System	64,021	75,368	71,150	67,956	(208)	(208)	(208)	(208)	(208)	(144)	2,955
711500	Benton Co Library System	19,206	22,610	21,345	20,387	(1,241)	(1,241)	(1,241)	(1,241)	(1,241)	(867)	887
711510	Lamar Co Library	106,168	124,985	117,990	112,693	(133)	(133)	(133)	(133)	(133)	(94)	4,901
711520	Bolivar Co Library	74,691	87,929	83,008	79,282	1,126	1,126	1,126	1,126	1,126	790	3,448
711530	Carnegie Public Library	51,750	60,922	57,513	54,931	(189)	(189)	(189)	(189)	(189)	(131)	2,389
711540	Carroll Co Library System	12,804	15,074	14,230	13,591	(202)	(202)	(202)	(202)	(202)	(143)	591
711550	Central Miss Regional Library	445,479	524,433	495,084	472,859	(5,091)	(5,091)	(5,091)	(5,091)	(5,091)	(3,562)	20,563
711560	Copiah-Jefferson Regional Library System	32,010	37,684	35,575	33,978	342	342	342	342	342	242	1,478
711570	Dixie Regional Library System	89,629	105,515	99,610	95,138	(523)	(523)	(523)	(523)	(523)	(366)	4,137
711580	East Miss Regional Library	57,619	67,831	64,035	61,160	(62)	(62)	(62)	(62)	(62)	(43)	2,660
711590	Elizabeth Jones Library	36,812	43,336	40,911	39,075	(593)	(593)	(593)	(593)	(593)	(413)	1,699
711600	First Regional Library	497,762	585,984	553,190	528,357	(3,588)	(3,588)	(3,588)	(3,588)	(3,588)	(2,512)	22,977
711610	Greenwood-Leflore Public Library System	52,817	62,178	58,699	56,064	(912)	(912)	(912)	(912)	(912)	(641)	2,438
711620	Hancock Co Library System	164,320	193,444	182,618	174,420	(1,985)	(1,985)	(1,985)	(1,985)	(1,985)	(1,392)	7,585
711630	Harriette Person Memorial Library	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)	591
711640	Harrison Co Library System	306,767	361,137	340,926	325,622	(2,439)	(2,439)	(2,439)	(2,439)	(2,439)	(1,705)	14,160
711650	The Library - Hattiesburg; Petal	117,905	138,802	131,034	125,152	(237)	(237)	(237)	(237)	(237)	(166)	5,442
711660	Homochitto Valley Library Service	54,418	64,063	60,477	57,762	(123)	(123)	(123)	(123)	(123)	(86)	2,512
711670	Humphreys Co Library System	21,340	25,123	23,717	22,652	169	169	169	169	169	117	985
711680	Jackson-George Regional Library	392,128	461,627	435,793	416,230	(2,745)	(2,745)	(2,745)	(2,745)	(2,745)	(1,923)	18,100
711690	Jackson-Hinds Library System	470,020	553,324	522,358	498,909	1,566	1,566	1,566	1,566	1,566	1,098	21,696
711700	Jennie Stephens Smith Library	25,608	30,147	28,460	27,182	(226)	(226)	(226)	(226)	(226)	(158)	1,182
711710	Kemper-Newton Library	36,278	42,708	40,318	38,508	(945)	(945)	(945)	(945)	(945)	(661)	1,675
711720	Laurel-Jones Co Library	76,825	90,441	85,380	81,547	(142)	(142)	(142)	(142)	(142)	(101)	3,546
711730	Lee-Itawamba Library System	155,251	182,767	172,538	164,793	(388)	(388)	(388)	(388)	(388)	(271)	7,166
711740	Lincoln-Lawrence-Franklin Regional Library System	121,640	143,199	135,185	129,116	(627)	(627)	(627)	(627)	(627)	(438)	5,615
711750	Long Beach Public Library	32,010	37,684	35,575	33,978	(282)	(282)	(282)	(282)	(282)	(200)	1,478
711760	Lowndes Co Library System	76,292	89,813	84,787	80,981	(1,119)	(1,119)	(1,119)	(1,119)	(1,119)	(786)	3,522
711770	Madison Co-Canton Public Library	158,452	186,535	176,096	168,191	(3,272)	(3,272)	(3,272)	(3,272)	(3,272)	(2,293)	7,314
711780	Marks-Quitman Co Public Library	14,938	17,586	16,602	15,856	(846)	(846)	(846)	(846)	(846)	(593)	690
711790	Marshall Co Library System	38,413	45,221	42,690	40,774	(339)	(339)	(339)	(339)	(339)	(237)	1,773
711800	Meridian-Lauderdale Co Library	108,302	127,497	120,362	114,959	2,705	2,705	2,705	2,705	2,705	1,891	4,999
711810	Mid Miss Regional Library System	192,063	226,103	213,449	203,868	(3,926)	(3,926)	(3,926)	(3,926)	(3,926)	(2,749)	8,866
711820	Neshoba Co Public Library	26,142	30,775	29,053	27,749	(1,302)	(1,302)	(1,302)	(1,302)	(1,302)	(910)	1,207
711830	Northeast Regional Library	110,436	130,009	122,733	117,224	(1,331)	(1,331)	(1,331)	(1,331)	(1,331)	(934)	5,098
711840	Noxubee Co Library	19,206	22,610	21,345	20,387	(80)	(80)	(80)	(80)	(80)	(58)	887
711850	Oktibbeha Co Library System	44,815	52,757	49,805	47,569	229	229	229	229	229	163	2,069

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer
Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
711860	Pearl River Co Library System	61,353	72,227	68,185	65,124	(720)	(720)	(720)	(720)	(720)	(504)	2,832
711870	Pike-Amite-Walthall Library System	106,701	125,613	118,583	113,260	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(719)	4,925
711880	Pine Forest Regional Library	74,691	87,929	83,008	79,282	(1,909)	(1,909)	(1,909)	(1,909)	(1,909)	(1,335)	3,448
711890	South Delta Library Services	24,541	28,891	27,274	26,050	(395)	(395)	(395)	(395)	(395)	(276)	1,133
711900	South Miss Regional Library	62,954	74,112	69,964	66,823	(734)	(734)	(734)	(734)	(734)	(514)	2,906
711910	Sunflower Public Library	87,495	103,003	97,238	92,873	(236)	(236)	(236)	(236)	(236)	(167)	4,039
711920	Tallahatchie Co Library	17,606	20,726	19,566	18,688	(423)	(423)	(423)	(423)	(423)	(297)	813
711930	Tombigbee Regional Library System	52,284	61,550	58,106	55,497	(997)	(997)	(997)	(997)	(997)	(698)	2,413
711940	Warren Co-Vicksburg Public Library System	51,217	60,294	56,920	54,365	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,066)	2,364
711950	Washington Co Library System	89,629	105,515	99,610	95,138	(880)	(880)	(880)	(880)	(880)	(617)	4,137
711960	Yalobusha Co Public Library System	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)	591
	Total Libraries	5,058,715	5,955,305	5,622,023	5,369,646	(38,383)	(38,383)	(38,383)	(38,383)	(38,383)	(26,868)	233,512

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer
Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
COMMUNITY COLLEGES:												
711970	Coahoma Community College	1,325,232	1,560,111	1,472,801	1,406,686	(7,139)	(7,139)	(7,139)	(7,139)	(7,139)	(4,998)	61,172
711980	Copiah-Lincoln Community College	1,929,696	2,271,707	2,144,574	2,048,302	(17,292)	(17,292)	(17,292)	(17,292)	(17,292)	(12,107)	89,074
711990	East Central Community College	1,330,034	1,565,763	1,478,138	1,411,783	(10,484)	(10,484)	(10,484)	(10,484)	(10,484)	(7,341)	61,394
712000	East MS Community College	1,953,170	2,299,342	2,170,662	2,073,219	(2,592)	(2,592)	(2,592)	(2,592)	(2,592)	(1,813)	90,158
712010	Hinds Community College	6,696,584	7,883,459	7,442,271	7,108,181	(37,924)	(37,924)	(37,924)	(37,924)	(37,924)	(26,546)	309,112
712020	Holmes Community College	2,273,808	2,676,809	2,527,004	2,413,565	(27,202)	(27,202)	(27,202)	(27,202)	(27,202)	(19,041)	104,958
712030	Itawamba Community College	2,493,613	2,935,571	2,771,285	2,646,880	(21,732)	(21,732)	(21,732)	(21,732)	(21,732)	(15,213)	115,104
712040	Jones Co Junior College	2,285,545	2,690,626	2,540,049	2,426,023	(15,701)	(15,701)	(15,701)	(15,701)	(15,701)	(10,988)	105,500
712050	Meridian Community College	1,875,812	2,208,273	2,084,690	1,991,106	(8,337)	(8,337)	(8,337)	(8,337)	(8,337)	(5,833)	86,587
712060	MS Delta Community College	1,519,962	1,789,354	1,689,215	1,613,385	(16,802)	(16,802)	(16,802)	(16,802)	(16,802)	(11,761)	70,161
712070	MS Gulf Coast Community College	4,102,671	4,829,812	4,559,518	4,354,837	(43,158)	(43,158)	(43,158)	(43,158)	(43,158)	(30,213)	189,378
712080	Northeast MS Community College	1,808,590	2,129,137	2,009,982	1,919,753	(7,297)	(7,297)	(7,297)	(7,297)	(7,297)	(5,109)	83,484
712090	Northwest MS Community College	3,459,262	4,072,367	3,844,462	3,671,881	(23,378)	(23,378)	(23,378)	(23,378)	(23,378)	(16,363)	159,678
712100	Pearl River Community College	2,389,579	2,813,098	2,655,667	2,536,452	(14,833)	(14,833)	(14,833)	(14,833)	(14,833)	(10,384)	110,302
712110	Southwest MS Community College	1,177,984	1,386,765	1,309,157	1,250,387	(8,786)	(8,786)	(8,786)	(8,786)	(8,786)	(6,150)	54,375
	Total Community Colleges	36,621,542	43,112,194	40,699,475	38,872,440	(262,657)	(262,657)	(262,657)	(262,657)	(262,657)	(183,860)	1,690,437

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer
Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
SCHOOL DISTRICTS:												
712120	Aberdeen School District	1,135,304	1,336,520	1,261,723	1,205,084	(8,677)	(8,677)	(8,677)	(8,677)	(8,677)	(6,074)	52,405
712130	Alcorn County School District	2,470,672	2,908,564	2,745,790	2,622,529	(34,920)	(34,920)	(34,920)	(34,920)	(34,920)	(24,442)	114,045
712140	Amite County School District	1,056,878	1,244,195	1,174,565	1,121,838	(18,251)	(18,251)	(18,251)	(18,251)	(18,251)	(12,776)	48,785
712150	Amory School District	1,198,257	1,410,632	1,331,687	1,271,907	(12,357)	(12,357)	(12,357)	(12,357)	(12,357)	(8,649)	55,311
712160	Attala County School District	1,193,989	1,405,607	1,326,944	1,267,376	(9,373)	(9,373)	(9,373)	(9,373)	(9,373)	(6,564)	55,114
712170	Baldwyn School District	674,887	794,501	750,038	716,368	(1,134)	(1,134)	(1,134)	(1,134)	(1,134)	(792)	31,153
712180	Bay St. Louis-Waveland School	1,471,947	1,732,828	1,635,853	1,562,418	(3,256)	(3,256)	(3,256)	(3,256)	(3,256)	(2,279)	67,944
712200	Benton County School District	1,055,278	1,242,310	1,172,786	1,120,139	(4,222)	(4,222)	(4,222)	(4,222)	(4,222)	(2,954)	48,711
712210	Biloxi School District	3,811,910	4,487,517	4,236,379	4,046,204	(14,706)	(14,706)	(14,706)	(14,706)	(14,706)	(10,292)	175,956
712220	Booneville School District	943,774	1,111,045	1,048,867	1,001,782	(9,130)	(9,130)	(9,130)	(9,130)	(9,130)	(6,390)	43,564
712230	Brookhaven School District	2,511,753	2,956,925	2,791,445	2,666,134	(16,179)	(16,179)	(16,179)	(16,179)	(16,179)	(11,324)	115,942
712240	Calhoun County School District	2,015,057	2,372,198	2,239,441	2,138,910	(22,062)	(22,062)	(22,062)	(22,062)	(22,062)	(15,446)	93,014
712250	Canton School District	2,665,936	3,138,436	2,962,797	2,829,794	(11,469)	(11,469)	(11,469)	(11,469)	(11,469)	(8,028)	123,059
712260	Carroll County School District	855,746	1,007,415	951,036	908,343	(408)	(408)	(408)	(408)	(408)	(287)	39,501
712270	Chickasaw County School District	386,793	455,346	429,863	410,567	(6,358)	(6,358)	(6,358)	(6,358)	(6,358)	(4,452)	17,854
712280	Choctaw County School District	1,414,861	1,665,626	1,572,411	1,501,824	(15,160)	(15,160)	(15,160)	(15,160)	(15,160)	(10,615)	65,309
712290	Claiborne County School District	1,316,696	1,550,062	1,463,315	1,397,625	(13,937)	(13,937)	(13,937)	(13,937)	(13,937)	(9,758)	60,778
712300	Clarksdale School District	2,274,342	2,677,437	2,527,597	2,414,131	(65,592)	(65,592)	(65,592)	(65,592)	(65,592)	(45,913)	104,983
712320	Cleveland School District	2,871,336	3,380,240	3,191,069	3,047,819	(31,135)	(31,135)	(31,135)	(31,135)	(31,135)	(21,792)	132,540
712330	Clinton School District	3,298,676	3,883,319	3,665,995	3,501,425	(21,336)	(21,336)	(21,336)	(21,336)	(21,336)	(14,936)	152,266
712340	Coahoma Co Agriculture High School District	215,003	253,110	238,945	228,218	(7,521)	(7,521)	(7,521)	(7,521)	(7,521)	(5,263)	9,924
712350	Coahoma County School District	1,564,777	1,842,112	1,739,020	1,660,954	(14,787)	(14,787)	(14,787)	(14,787)	(14,787)	(10,351)	72,229
712360	Coffeeville School District	582,590	685,846	647,463	618,398	(8,443)	(8,443)	(8,443)	(8,443)	(8,443)	(5,908)	26,892
712370	Columbia School District	1,310,828	1,543,153	1,456,793	1,391,396	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,097)	60,507
712380	Columbus School District	3,188,240	3,753,310	3,543,261	3,384,201	(25,718)	(25,718)	(25,718)	(25,718)	(25,718)	(18,002)	147,168
712390	Copiah County School District	1,861,941	2,191,943	2,069,274	1,976,382	(21,783)	(21,783)	(21,783)	(21,783)	(21,783)	(15,248)	85,946
712400	Corinth School District	1,770,711	2,084,544	1,967,885	1,879,545	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(2,436)	81,735
712410	Covington County School District	2,389,046	2,812,470	2,655,074	2,535,885	(22,863)	(22,863)	(22,863)	(22,863)	(22,863)	(16,002)	110,277
712420	Desoto County School District	20,015,061	23,562,447	22,243,806	21,245,261	(91,153)	(91,153)	(91,153)	(91,153)	(91,153)	(63,806)	923,887
712440	Durant School District	342,512	403,217	380,652	363,564	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(2,242)	15,810
712450	East Jasper School District	823,202	969,103	914,868	873,799	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(9,332)	37,999
712460	East Tallahatchie School District	1,159,845	1,365,411	1,288,998	1,231,133	(12,821)	(12,821)	(12,821)	(12,821)	(12,821)	(8,976)	53,538
712470	Enterprise School District	718,101	845,374	798,064	762,238	449	449	449	449	449	313	33,147
712480	Forest School District	1,197,724	1,410,004	1,331,095	1,271,341	(747)	(747)	(747)	(747)	(747)	(526)	55,286
712490	Forrest County School District	1,999,052	2,353,356	2,221,653	2,121,921	(22,189)	(22,189)	(22,189)	(22,189)	(22,189)	(15,533)	92,275
712500	Forrest Co Agriculture High School Distict	507,899	597,917	564,455	539,116	(4,213)	(4,213)	(4,213)	(4,213)	(4,213)	(2,950)	23,444
712510	Franklin County School District	1,206,260	1,420,053	1,340,581	1,280,401	(16,445)	(16,445)	(16,445)	(16,445)	(16,445)	(11,509)	55,680
712520	George County School District	3,099,678	3,649,052	3,444,837	3,290,195	(2,709)	(2,709)	(2,709)	(2,709)	(2,709)	(1,896)	143,080
712530	Greene County School District	1,696,553	1,997,243	1,885,470	1,800,830	(13,807)	(13,807)	(13,807)	(13,807)	(13,807)	(9,667)	78,312
712540	Greenville School District	4,386,497	5,163,942	4,874,949	4,656,108	(71,997)	(71,997)	(71,997)	(71,997)	(71,997)	(50,395)	202,479
712550	Greenwood School District	2,361,837	2,780,439	2,624,836	2,507,004	(23,426)	(23,426)	(23,426)	(23,426)	(23,426)	(16,398)	109,021
712560	Grenada School District	3,517,414	4,140,826	3,909,090	3,733,607	(9,608)	(9,608)	(9,608)	(9,608)	(9,608)	(6,725)	162,362

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer

Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
712570	Gulfport School District	4,371,559	5,146,356	4,858,347	4,640,251	(25,981)	(25,981)	(25,981)	(25,981)	(25,981)	(18,187)	201,789
712580	Hancock County School District	2,917,218	3,434,254	3,242,060	3,096,521	(9,490)	(9,490)	(9,490)	(9,490)	(9,490)	(6,645)	134,658
712590	Harrison County School District	10,672,814	12,564,419	11,861,268	11,328,805	(73,004)	(73,004)	(73,004)	(73,004)	(73,004)	(51,102)	492,653
712600	Hattiesburg School District	3,540,888	4,168,460	3,935,178	3,758,524	(98,993)	(98,993)	(98,993)	(98,993)	(98,993)	(69,297)	163,446
712610	Hazlehurst School District	1,287,887	1,516,146	1,431,297	1,367,045	16,757	16,757	16,757	16,757	16,757	11,730	59,448
712630	Hinds County School District	3,906,341	4,598,684	4,341,325	4,146,439	(55,352)	(55,352)	(55,352)	(55,352)	(55,352)	(38,747)	180,315
712640	Hollandale School District	590,593	695,267	656,357	626,893	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(6,207)	27,262
712650	Holly Springs School District	1,141,706	1,344,057	1,268,838	1,211,879	(9,983)	(9,983)	(9,983)	(9,983)	(9,983)	(6,990)	52,701
712660	Holmes County School District	2,283,411	2,688,114	2,537,677	2,423,758	(44,783)	(44,783)	(44,783)	(44,783)	(44,783)	(31,348)	105,401
712670	Houston School District	1,517,828	1,786,842	1,686,844	1,611,120	(11,248)	(11,248)	(11,248)	(11,248)	(11,248)	(7,876)	70,062
712680	Humphreys County School District	1,425,532	1,678,187	1,584,269	1,513,150	(16,683)	(16,683)	(16,683)	(16,683)	(16,683)	(11,679)	65,802
712710	Itawamba County School District	2,742,228	3,228,249	3,047,584	2,910,775	(11,963)	(11,963)	(11,963)	(11,963)	(11,963)	(8,377)	126,580
712720	Jackson County School District	6,126,265	7,212,058	6,808,445	6,502,808	(43,247)	(43,247)	(43,247)	(43,247)	(43,247)	(30,274)	282,786
712730	Jackson Independent School District	24,336,470	28,649,765	27,046,419	25,832,280	(325,131)	(325,131)	(325,131)	(325,131)	(325,131)	(227,592)	1,123,362
712740	Jefferson County School District	1,212,129	1,426,961	1,347,103	1,286,631	(19,442)	(19,442)	(19,442)	(19,442)	(19,442)	(13,610)	55,951
712750	Jefferson Davis Co School District	1,382,318	1,627,314	1,536,243	1,467,280	(19,069)	(19,069)	(19,069)	(19,069)	(19,069)	(13,348)	63,807
712760	Jones County School District	6,455,972	7,600,202	7,174,866	6,852,780	(8,039)	(8,039)	(8,039)	(8,039)	(8,039)	(5,626)	298,005
712770	Kemper County School District	1,233,469	1,452,084	1,370,820	1,309,283	(11,150)	(11,150)	(11,150)	(11,150)	(11,150)	(7,806)	56,936
712780	Kosciusko School District	1,698,687	1,999,756	1,887,842	1,803,095	(19,807)	(19,807)	(19,807)	(19,807)	(19,807)	(13,865)	78,411
712790	Lafayette County School District	2,244,999	2,642,893	2,494,987	2,382,985	(9,005)	(9,005)	(9,005)	(9,005)	(9,005)	(6,304)	103,628
712800	Lamar County School District	7,649,428	9,005,181	8,501,218	8,119,590	(30,084)	(30,084)	(30,084)	(30,084)	(30,084)	(21,056)	353,095
712810	Lauderdale County School District	4,913,069	5,783,841	5,460,156	5,215,044	(51,290)	(51,290)	(51,290)	(51,290)	(51,290)	(35,903)	226,785
712820	Laurel School District	2,965,234	3,490,779	3,295,423	3,147,488	(36,516)	(36,516)	(36,516)	(36,516)	(36,516)	(25,559)	136,874
712830	Lawrence County School District	1,627,197	1,915,595	1,808,391	1,727,211	(20,694)	(20,694)	(20,694)	(20,694)	(20,694)	(14,484)	75,111
712840	Leake County School District	2,269,540	2,671,784	2,522,261	2,409,035	(36,002)	(36,002)	(36,002)	(36,002)	(36,002)	(25,200)	104,761
712850	Lee County School District	5,512,731	6,489,785	6,126,593	5,851,564	(43,369)	(43,369)	(43,369)	(43,369)	(43,369)	(30,358)	254,465
712860	Leflore County School District	2,004,921	2,360,264	2,228,175	2,128,150	(30,989)	(30,989)	(30,989)	(30,989)	(30,989)	(21,694)	92,546
712870	Leland School District	814,666	959,054	905,381	864,738	(14,864)	(14,864)	(14,864)	(14,864)	(14,864)	(10,408)	37,605
712880	Lincoln County School District	2,006,521	2,362,148	2,229,954	2,129,849	(19,488)	(19,488)	(19,488)	(19,488)	(19,488)	(13,640)	92,620
712890	Long Beach School District	1,971,843	2,321,324	2,191,414	2,093,040	(5,613)	(5,613)	(5,613)	(5,613)	(5,613)	(3,931)	91,019
712900	Louisville School District	2,415,188	2,843,245	2,684,127	2,563,634	(28,896)	(28,896)	(28,896)	(28,896)	(28,896)	(20,225)	111,484
712910	Lowndes County School District	3,984,233	4,690,382	4,427,891	4,229,118	(48,630)	(48,630)	(48,630)	(48,630)	(48,630)	(34,041)	183,911
712920	Lumberton School District	520,170	612,362	578,092	552,141	(661)	(661)	(661)	(661)	(661)	(465)	24,011
712930	Madison County School District	8,887,699	10,462,917	9,877,374	9,433,970	(18,780)	(18,780)	(18,780)	(18,780)	(18,780)	(13,148)	410,253
712940	Marion County School District	1,722,162	2,027,390	1,913,930	1,828,012	(9,213)	(9,213)	(9,213)	(9,213)	(9,213)	(6,448)	79,494
712950	Marshall County School District	2,217,256	2,610,234	2,464,155	2,353,537	(22,061)	(22,061)	(22,061)	(22,061)	(22,061)	(15,443)	102,348
712960	Mccomb School District	2,222,058	2,615,886	2,469,492	2,358,634	(35,136)	(35,136)	(35,136)	(35,136)	(35,136)	(24,598)	102,569
712970	Meridian School District	5,001,098	5,887,471	5,557,987	5,308,484	(30,910)	(30,910)	(30,910)	(30,910)	(30,910)	(21,639)	230,849
712980	Monroe County School District	1,766,976	2,080,148	1,963,735	1,875,581	(10,590)	(10,590)	(10,590)	(10,590)	(10,590)	(7,413)	81,563
712990	Montgomery County School District	356,916	420,175	396,660	378,854	(4,845)	(4,845)	(4,845)	(4,845)	(4,845)	(3,391)	16,475
713000	Moss Point School District	1,909,423	2,247,841	2,122,043	2,026,783	(8,365)	(8,365)	(8,365)	(8,365)	(8,365)	(5,857)	88,138
713020	Natchez-Adams School District	3,279,470	3,860,709	3,644,650	3,481,038	(15,186)	(15,186)	(15,186)	(15,186)	(15,186)	(10,628)	151,379
713030	Neshoba County School District	2,453,067	2,887,838	2,726,224	2,603,841	(29,676)	(29,676)	(29,676)	(29,676)	(29,676)	(20,774)	113,233

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer

Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
713040	Nettleton School District	967,782	1,139,308	1,075,548	1,027,266	(8,538)	(8,538)	(8,538)	(8,538)	(8,538)	(5,978)	44,672
713050	New Albany School District	1,800,587	2,119,716	2,001,089	1,911,258	(14,904)	(14,904)	(14,904)	(14,904)	(14,904)	(10,431)	83,114
713060	Newton County School District	1,349,240	1,588,374	1,499,483	1,432,169	(8,244)	(8,244)	(8,244)	(8,244)	(8,244)	(5,769)	62,280
713070	Newton School District	864,815	1,018,092	961,116	917,970	(3,702)	(3,702)	(3,702)	(3,702)	(3,702)	(2,591)	39,920
713080	North Bolivar School District	1,175,317	1,383,625	1,306,192	1,247,556	(6,888)	(6,888)	(6,888)	(6,888)	(6,888)	(4,821)	54,252
713090	North Panola School District	1,387,653	1,633,594	1,542,172	1,472,943	(6,976)	(6,976)	(6,976)	(6,976)	(6,976)	(4,881)	64,053
713100	North Pike School District	1,743,502	2,052,513	1,937,647	1,850,664	(921)	(921)	(921)	(921)	(921)	(643)	80,479
713110	North Tippah School District	953,911	1,122,978	1,060,132	1,012,542	(9,844)	(9,844)	(9,844)	(9,844)	(9,844)	(6,892)	44,032
713120	Noxubee School District	1,596,254	1,879,167	1,774,002	1,694,366	(24,081)	(24,081)	(24,081)	(24,081)	(24,081)	(16,855)	73,682
713130	Ocean Springs School District	3,766,562	4,434,132	4,185,981	3,998,069	(23,857)	(23,857)	(23,857)	(23,857)	(23,857)	(16,701)	173,863
713140	Okolona School District	595,394	700,919	661,693	631,989	(2,932)	(2,932)	(2,932)	(2,932)	(2,932)	(2,051)	27,483
713160	Oxford School District	3,299,743	3,884,575	3,667,180	3,502,557	(10,633)	(10,633)	(10,633)	(10,633)	(10,633)	(7,446)	152,315
713170	Pascagoula School District	7,026,292	8,271,602	7,808,693	7,458,153	(44,314)	(44,314)	(44,314)	(44,314)	(44,314)	(31,020)	324,331
713180	Pass Christian School District	1,512,493	1,780,561	1,680,914	1,605,457	(3,881)	(3,881)	(3,881)	(3,881)	(3,881)	(2,719)	69,816
713190	Pearl School District	2,933,223	3,453,096	3,259,848	3,113,510	(41,143)	(41,143)	(41,143)	(41,143)	(41,143)	(28,800)	135,396
713200	Pearl River Co School District	1,925,428	2,266,683	2,139,831	2,043,772	(14,755)	(14,755)	(14,755)	(14,755)	(14,755)	(10,331)	88,877
713210	Perry County School District	1,125,167	1,324,587	1,250,458	1,194,324	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(5,451)	51,937
713220	Petal School District	3,037,257	3,575,568	3,375,466	3,223,938	(23,315)	(23,315)	(23,315)	(23,315)	(23,315)	(16,318)	140,199
713230	Philadelphia School District	864,815	1,018,092	961,116	917,970	(12,718)	(12,718)	(12,718)	(12,718)	(12,718)	(8,902)	39,920
713240	Picayune School District	3,244,792	3,819,885	3,606,110	3,444,228	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)	(5,104)	149,778
713250	Pontotoc School District	1,730,698	2,037,439	1,923,417	1,837,073	(10,449)	(10,449)	(10,449)	(10,449)	(10,449)	(7,312)	79,888
713260	Pontotoc County School District	2,514,954	2,960,693	2,795,002	2,669,532	(34,507)	(34,507)	(34,507)	(34,507)	(34,507)	(24,155)	116,089
713270	Poplarville School District	1,481,550	1,744,134	1,646,525	1,572,611	(12,357)	(12,357)	(12,357)	(12,357)	(12,357)	(8,649)	68,388
713280	Prentiss County School District	1,985,714	2,337,654	2,206,830	2,107,764	(16,537)	(16,537)	(16,537)	(16,537)	(16,537)	(11,576)	91,660
713290	Quitman School District	1,614,393	1,900,521	1,794,161	1,713,620	(29,865)	(29,865)	(29,865)	(29,865)	(29,865)	(20,904)	74,520
713300	Quitman County School District	1,158,244	1,363,527	1,287,219	1,229,434	(6,202)	(6,202)	(6,202)	(6,202)	(6,202)	(4,339)	53,464
713310	Rankin County School District	13,981,093	16,459,044	15,537,935	14,840,423	(81,838)	(81,838)	(81,838)	(81,838)	(81,838)	(57,287)	645,362
713320	Richton School District	575,654	677,681	639,755	611,036	(8,471)	(8,471)	(8,471)	(8,471)	(8,471)	(5,929)	26,572
713330	Scott County School District	3,163,165	3,723,791	3,515,394	3,357,585	(1,573)	(1,573)	(1,573)	(1,573)	(1,573)	(1,101)	146,010
713340	Senatobia School District	1,267,080	1,491,652	1,408,174	1,344,959	(19,034)	(19,034)	(19,034)	(19,034)	(19,034)	(13,326)	58,488
713360	Simpson County School District	2,920,419	3,438,022	3,245,618	3,099,919	(9,876)	(9,876)	(9,876)	(9,876)	(9,876)	(6,910)	134,805
713370	Smith County School District	2,089,748	2,460,127	2,322,449	2,218,192	(24,060)	(24,060)	(24,060)	(24,060)	(24,060)	(16,845)	96,462
713380	South Delta School District	898,426	1,057,660	998,469	953,647	(11,497)	(11,497)	(11,497)	(11,497)	(11,497)	(8,048)	41,471
713390	South Panola School District	3,543,556	4,171,601	3,938,143	3,761,356	(25,282)	(25,282)	(25,282)	(25,282)	(25,282)	(17,696)	163,569
713400	South Pike School District	1,411,127	1,661,229	1,568,261	1,497,860	(2,898)	(2,898)	(2,898)	(2,898)	(2,898)	(2,029)	65,137
713410	South Tippah School District	2,321,824	2,733,334	2,580,367	2,464,532	(13,611)	(13,611)	(13,611)	(13,611)	(13,611)	(9,525)	107,174
713430	Starkville School District	4,395,033	5,173,991	4,884,435	4,665,168	(42,435)	(42,435)	(42,435)	(42,435)	(42,435)	(29,703)	202,873
713440	Stone County School District	2,046,534	2,409,253	2,274,423	2,172,322	(30,464)	(30,464)	(30,464)	(30,464)	(30,464)	(21,323)	94,467
713450	Sunflower School District	3,545,156	4,173,485	3,939,921	3,763,055	(11,727)	(11,727)	(11,727)	(11,727)	(11,727)	(8,210)	163,643
713460	Tate County School District	1,742,968	2,051,885	1,937,054	1,850,098	(15,288)	(15,288)	(15,288)	(15,288)	(15,288)	(10,701)	80,455
713470	Tishomingo Co School District	2,343,164	2,758,457	2,604,083	2,487,184	(14,156)	(14,156)	(14,156)	(14,156)	(14,156)	(9,909)	108,160
713480	Tunica County School District	1,823,528	2,146,723	2,026,584	1,935,609	(39,744)	(39,744)	(39,744)	(39,744)	(39,744)	(27,820)	84,173
713490	Tupelo School District	5,677,585	6,683,857	6,309,803	6,026,550	(72,764)	(72,764)	(72,764)	(72,764)	(72,764)	(50,936)	262,075

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer
Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
713500	Union County School District	1,980,379	2,331,373	2,200,901	2,102,101	(18,008)	(18,008)	(18,008)	(18,008)	(18,008)	(12,603)	91,414
713510	Union School District	730,372	859,820	811,701	775,263	(7,158)	(7,158)	(7,158)	(7,158)	(7,158)	(5,010)	33,714
713520	Vicksburg-Warren School District	6,014,762	7,080,793	6,684,526	6,384,451	(69,044)	(69,044)	(69,044)	(69,044)	(69,044)	(48,329)	277,639
713530	Walthall County School District	1,667,744	1,963,328	1,853,453	1,770,250	(23,283)	(23,283)	(23,283)	(23,283)	(23,283)	(16,300)	76,982
713540	Water Valley School District	964,048	1,134,912	1,071,398	1,023,302	(4,399)	(4,399)	(4,399)	(4,399)	(4,399)	(3,079)	44,500
713550	Wayne County School District	2,918,285	3,435,510	3,243,246	3,097,654	(6,643)	(6,643)	(6,643)	(6,643)	(6,643)	(4,651)	134,707
713560	Webster County School District	1,421,797	1,673,790	1,580,119	1,509,186	(11,473)	(11,473)	(11,473)	(11,473)	(11,473)	(8,029)	65,630
713570	West Bolivar School District	1,417,529	1,668,766	1,575,376	1,504,656	(10,453)	(10,453)	(10,453)	(10,453)	(10,453)	(7,317)	65,433
713580	West Jasper School District	1,303,892	1,534,988	1,449,085	1,384,034	(2,220)	(2,220)	(2,220)	(2,220)	(2,220)	(1,552)	60,187
713590	West Point School District	2,605,116	3,066,836	2,895,205	2,765,236	(24,590)	(24,590)	(24,590)	(24,590)	(24,590)	(17,215)	120,251
713600	West Tallahatchie School District	831,738	979,152	924,355	882,860	(6,177)	(6,177)	(6,177)	(6,177)	(6,177)	(4,327)	38,393
713610	Western Line School District	1,633,599	1,923,132	1,815,506	1,734,007	(11,466)	(11,466)	(11,466)	(11,466)	(11,466)	(8,029)	75,406
713620	Wilkinson County School District	1,023,801	1,205,255	1,137,804	1,086,727	(15,281)	(15,281)	(15,281)	(15,281)	(15,281)	(10,698)	47,258
713630	Winona County School District	929,370	1,094,087	1,032,858	986,492	(8,199)	(8,199)	(8,199)	(8,199)	(8,199)	(5,741)	42,899
713640	Yazoo City School District	1,689,618	1,989,079	1,877,762	1,793,468	(21,512)	(21,512)	(21,512)	(21,512)	(21,512)	(15,061)	77,992
713650	Yazoo County School District	1,215,863	1,431,358	1,351,254	1,290,595	(23,224)	(23,224)	(23,224)	(23,224)	(23,224)	(16,259)	56,124
	Total School Districts	373,847,796	440,107,022	415,477,007	396,825,864	(3,143,282)	(3,143,282)	(3,143,282)	(3,143,282)	(3,143,282)	(2,200,302)	17,256,656

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer

Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
AGENCIES AND UNIVERSITIES:												
721350	MS Dept Of Child Protection Services	8,110,378	9,547,828	9,013,496	8,608,872	1,285,491	1,285,491	1,285,491	1,285,491	1,285,491	899,842	374,372
721360	Board Of Optometry	5,335	6,281	5,929	5,663	846	846	846	846	846	590	246
721370	MS Charter School Authorizer Board	6,402	7,537	7,115	6,796	(57)	(57)	(57)	(57)	(57)	(37)	296
721380	Office Of State Public Defender	139,779	164,553	155,344	148,370	(966)	(966)	(966)	(966)	(966)	(674)	6,452
721390	Board Of Tax Appeals	34,678	40,824	38,539	36,809	(931)	(931)	(931)	(931)	(931)	(651)	1,601
721410	State Board Of Physical Therapy	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)	887
721430	Military Department - Support	614,600	723,530	683,038	652,376	(4,619)	(4,619)	(4,619)	(4,619)	(4,619)	(3,232)	28,370
721450	Gulfport Juvenile Treatment Facility	662,616	780,055	736,401	703,343	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(12,527)	30,586
721460	MS Business Finance Corp	26,142	30,775	29,053	27,749	(141)	(141)	(141)	(141)	(141)	(100)	1,207
721470	Mississippi State Bar	134,977	158,900	150,008	143,274	(2,084)	(2,084)	(2,084)	(2,084)	(2,084)	(1,456)	6,231
721480	MS Capital Post-Conviction Counsel	48,549	57,154	53,955	51,533	196	196	196	196	196	140	2,241
721490	MS Board Of Geologists	6,936	8,165	7,708	7,362	28	28	28	28	28	21	320
721500	MS Dept Of Transportation	18,974,722	22,337,722	21,087,621	20,140,978	(159,102)	(159,102)	(159,102)	(159,102)	(159,102)	(111,369)	875,866
721510	South MS Regional Center	2,607,784	3,069,977	2,898,169	2,768,068	(56,750)	(56,750)	(56,750)	(56,750)	(56,750)	(39,726)	120,374
721520	Corrections	12,900,741	15,187,214	14,337,282	13,693,668	(313,061)	(313,061)	(313,061)	(313,061)	(313,061)	(219,143)	595,493
721530	Archives & History Dept	807,730	950,889	897,674	857,376	(8,019)	(8,019)	(8,019)	(8,019)	(8,019)	(5,612)	37,285
721540	Legislative Peer Committee	152,583	179,626	169,574	161,961	(5,363)	(5,363)	(5,363)	(5,363)	(5,363)	(3,755)	7,043
721550	Public Service Commission	576,188	678,309	640,348	611,603	2,683	2,683	2,683	2,683	2,683	1,878	26,597
721560	Dept Of Environmental Quality	2,377,842	2,799,281	2,642,623	2,523,993	(22,050)	(22,050)	(22,050)	(22,050)	(22,050)	(15,432)	109,760
721570	MS State Hospital	8,834,881	10,400,739	9,818,675	9,377,906	(233,538)	(233,538)	(233,538)	(233,538)	(233,538)	(163,479)	407,815
721580	Industries For The Blind	406,533	478,585	451,801	431,520	(4,569)	(4,569)	(4,569)	(4,569)	(4,569)	(3,197)	18,765
721590	Real Estate Commission	114,171	134,406	126,884	121,188	(561)	(561)	(561)	(561)	(561)	(392)	5,270
721600	Mississippi State Senate Staff	250,215	294,562	278,077	265,594	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(3,172)	11,550
721610	Mississippi State Senate Members	284,893	335,386	316,617	302,403	(2,067)	(2,067)	(2,067)	(2,067)	(2,067)	(1,448)	13,151
721620	House Of Representatives Staff	321,171	378,094	356,935	340,912	(1,673)	(1,673)	(1,673)	(1,673)	(1,673)	(1,171)	14,825
721630	House Of Representatives Members	692,492	815,227	769,604	735,056	(6,199)	(6,199)	(6,199)	(6,199)	(6,199)	(4,338)	31,965
721640	Attorney General'S Office	1,835,799	2,161,168	2,040,221	1,948,634	(14,500)	(14,500)	(14,500)	(14,500)	(14,500)	(10,151)	84,740
721650	Arts Commission	66,688	78,508	74,114	70,787	(2,017)	(2,017)	(2,017)	(2,017)	(2,017)	(1,410)	3,078
721660	Boswell Regional Center	3,583,569	4,218,706	3,982,611	3,803,828	28,461	28,461	28,461	28,461	28,461	19,924	165,416
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,371,678	7,500,968	7,081,186	6,763,305	(84,333)	(84,333)	(84,333)	(84,333)	(84,333)	(59,033)	294,114
721680	Insurance Department	810,398	954,029	900,638	860,208	(7,775)	(7,775)	(7,775)	(7,775)	(7,775)	(5,440)	37,408
721690	Ellisville State School	7,961,530	9,372,598	8,848,073	8,450,875	(108,089)	(108,089)	(108,089)	(108,089)	(108,089)	(75,665)	367,501
721700	Port Authority/Gulfport	180,859	212,914	200,998	191,975	(78)	(78)	(78)	(78)	(78)	(54)	8,348
721710	State Dept Of Health	11,546,699	13,593,188	12,832,463	12,256,402	(283,887)	(283,887)	(283,887)	(283,887)	(283,887)	(198,719)	532,991
721720	State Soil & Water Conservation	60,286	70,971	66,999	63,992	(800)	(800)	(800)	(800)	(800)	(558)	2,783
721730	Banking & Consumer Finance	396,929	467,280	441,129	421,326	(2,074)	(2,074)	(2,074)	(2,074)	(2,074)	(1,450)	18,322
721740	Yellow Creek Port Authority	57,619	67,831	64,035	61,160	(1,133)	(1,133)	(1,133)	(1,133)	(1,133)	(794)	2,660
721750	Workers Compensation Commission	346,780	408,242	385,395	368,094	(3,952)	(3,952)	(3,952)	(3,952)	(3,952)	(2,767)	16,007
721760	Veterans Home Purchase Board	107,768	126,869	119,769	114,392	(683)	(683)	(683)	(683)	(683)	(478)	4,975
721770	MS State Personnel Board	316,370	372,442	351,599	335,815	(3,773)	(3,773)	(3,773)	(3,773)	(3,773)	(2,642)	14,604
721780	State Veterans Affairs Board	2,965,767	3,491,408	3,296,015	3,148,054	(24,916)	(24,916)	(24,916)	(24,916)	(24,916)	(17,439)	136,899
721790	Fair Commission	117,372	138,174	130,441	124,586	(1,393)	(1,393)	(1,393)	(1,393)	(1,393)	(973)	5,418

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer

Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
721800	Information Technology Services	816,266	960,938	907,160	866,437	(17,110)	(17,110)	(17,110)	(17,110)	(17,110)	(11,978)	37,679
721810	State Aid Road Construction	319,571	376,210	355,156	339,213	(856)	(856)	(856)	(856)	(856)	(597)	14,751
721820	Rehabilitation Services	6,043,038	7,114,080	6,715,950	6,414,465	(20,464)	(20,464)	(20,464)	(20,464)	(20,464)	(14,325)	278,944
721830	Gaming Commission	707,964	833,441	786,798	751,478	(8,746)	(8,746)	(8,746)	(8,746)	(8,746)	(6,119)	32,679
721840	MS Department Of Revenue	4,499,067	5,296,463	5,000,054	4,775,597	(64,152)	(64,152)	(64,152)	(64,152)	(64,152)	(44,907)	207,675
721850	Joint Legislative Budget Office	136,044	160,156	151,193	144,406	317	317	317	317	317	224	6,280
721860	Finance And Administration	2,582,175	3,039,830	2,869,709	2,740,886	(20,371)	(20,371)	(20,371)	(20,371)	(20,371)	(14,259)	119,192
721870	Cosmetology Board	64,021	75,368	71,150	67,956	328	328	328	328	328	229	2,955
721880	Board Social Workers, Marriage, Family Therapists	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)	887
721890	MS Library Commission	270,488	318,428	300,608	287,113	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,107)	12,486
721900	Emergency Management	719,701	847,258	799,843	763,937	(1,618)	(1,618)	(1,618)	(1,618)	(1,618)	(1,135)	33,221
721910	Secretary Of State	603,930	710,968	671,180	641,050	(8,274)	(8,274)	(8,274)	(8,274)	(8,274)	(5,792)	27,877
721920	Dept Of Human Services	11,578,710	13,630,872	12,868,038	12,290,380	(1,515,167)	(1,515,167)	(1,515,167)	(1,515,167)	(1,515,167)	(1,060,620)	534,469
721930	MS Board Of Nursing	148,849	175,230	165,423	157,997	(1,313)	(1,313)	(1,313)	(1,313)	(1,313)	(921)	6,871
721940	Dept Of Education	3,694,005	4,348,715	4,105,345	3,921,052	(32,679)	(32,679)	(32,679)	(32,679)	(32,679)	(22,878)	170,514
721950	MS Community College Board	264,620	311,520	294,086	280,884	3,200	3,200	3,200	3,200	3,200	2,240	12,215
721960	Military Department - Army Guard	1,382,851	1,627,942	1,536,836	1,467,846	(11,218)	(11,218)	(11,218)	(11,218)	(11,218)	(7,854)	63,832
721970	Military Department - Air Guard	1,079,819	1,271,201	1,200,060	1,146,189	(10,687)	(10,687)	(10,687)	(10,687)	(10,687)	(7,481)	49,844
721980	Military Department - Ycp (Shelby Base Ops)	415,602	489,262	461,881	441,147	(1,524)	(1,524)	(1,524)	(1,524)	(1,524)	(1,069)	19,184
721990	Educational Television (MS Public Broadcasting)	581,523	684,590	646,278	617,266	(16,467)	(16,467)	(16,467)	(16,467)	(16,467)	(11,528)	26,843
722000	Central MS Residential Center	683,956	805,178	760,117	725,995	7,892	7,892	7,892	7,892	7,892	5,522	31,571
722010	Pearl River Basin Development Dist.	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)	887
722020	Wildlife, Fisheries & Parks	3,094,343	3,642,771	3,438,908	3,284,532	(22,479)	(22,479)	(22,479)	(22,479)	(22,479)	(15,736)	142,834
722040	Public Employees Retirement System	951,777	1,120,466	1,057,761	1,010,277	(7,683)	(7,683)	(7,683)	(7,683)	(7,683)	(5,377)	43,934
722050	Bureau Of Narcotics	906,429	1,067,081	1,007,363	962,141	(19,691)	(19,691)	(19,691)	(19,691)	(19,691)	(13,784)	41,840
722060	North MS Regional Center	5,364,950	6,315,811	5,962,355	5,694,699	(89,645)	(89,645)	(89,645)	(89,645)	(89,645)	(62,750)	247,644
722070	Oil & Gas Board	180,325	212,286	200,405	191,409	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(2,301)	8,324
722080	Animal Health Board	165,387	194,700	183,804	175,553	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(894)	7,634
722090	Treasurers Office	217,137	255,622	241,316	230,484	(5,754)	(5,754)	(5,754)	(5,754)	(5,754)	(4,029)	10,023
722100	Pearl River Valley Water Supply	563,917	663,864	626,711	598,578	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(6,669)	26,030
722110	Medicaid Division	5,796,557	6,823,915	6,442,023	6,152,835	(6,774)	(6,774)	(6,774)	(6,774)	(6,774)	(4,741)	267,567
722120	Agriculture & Commerce	1,113,430	1,310,769	1,237,414	1,181,865	(12,412)	(12,412)	(12,412)	(12,412)	(12,412)	(8,688)	51,395
722130	MS Office Of State Auditor	671,686	790,732	746,480	712,970	(6,194)	(6,194)	(6,194)	(6,194)	(6,194)	(4,333)	31,005
722150	Governor'S Office	129,642	152,620	144,078	137,611	(3,108)	(3,108)	(3,108)	(3,108)	(3,108)	(2,174)	5,984
722160	Pat Harrison Waterway District	229,408	270,068	254,954	243,508	(5,059)	(5,059)	(5,059)	(5,059)	(5,059)	(3,541)	10,589
722170	MS State Board Of Pharmacy	98,165	115,564	109,096	104,199	562	562	562	562	562	395	4,531
722180	Supreme Court	1,564,243	1,841,484	1,738,427	1,660,388	(4,695)	(4,695)	(4,695)	(4,695)	(4,695)	(3,287)	72,205
722190	Barber Examiners Board	19,206	22,610	21,345	20,387	277	277	277	277	277	193	887
722200	Grand Gulf Military	29,876	35,172	33,203	31,713	(621)	(621)	(621)	(621)	(621)	(432)	1,379
722210	Tombigbee River Valley Water Mgt	88,562	104,259	98,424	94,006	(1,049)	(1,049)	(1,049)	(1,049)	(1,049)	(735)	4,088
722220	MS Development Authority	1,429,266	1,682,583	1,588,420	1,517,114	(21,804)	(21,804)	(21,804)	(21,804)	(21,804)	(15,264)	65,974
722230	Mental Health Dept Of MS	566,585	667,004	629,676	601,409	(11,783)	(11,783)	(11,783)	(11,783)	(11,783)	(8,248)	26,153
722240	Motor Vehicle Commission	19,206	22,610	21,345	20,387	188	188	188	188	188	130	887

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedules of OPEB Amounts by Employer

Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred Outflows of Resources - OPEB Payments Subsequent to the Measurement Date (Implicit Rate Subsidy)
As of and for the Year ended June 30, 2017 (With Fiscal Year 2018 Implicit Rate Subsidy)

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						FY 2018 Implicit Rate Subsidy
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter	
722250	District Attorneys & Staff	1,219,064	1,435,126	1,354,811	1,293,992	(11,826)	(11,826)	(11,826)	(11,826)	(11,826)	(8,280)	56,272
722260	Architecture Board	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)	591
722270	East MS State Hospital	5,273,186	6,207,784	5,860,374	5,597,296	(110,706)	(110,706)	(110,706)	(110,706)	(110,706)	(77,493)	243,408
722280	MS State Board Of Contractors	93,364	109,911	103,760	99,102	(2,252)	(2,252)	(2,252)	(2,252)	(2,252)	(1,576)	4,310
722290	State Fire Academy	377,190	444,041	419,191	400,373	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	(2,952)	17,411
722310	Hudspeth Center	4,487,330	5,282,646	4,987,010	4,763,138	(72,797)	(72,797)	(72,797)	(72,797)	(72,797)	(50,956)	207,133
722320	Professional Engineers & Land Surveyors Board	32,010	37,684	35,575	33,978	(282)	(282)	(282)	(282)	(282)	(200)	1,478
722330	University Medical Center	53,256,311	62,695,218	59,186,574	56,529,629	(478,740)	(478,740)	(478,740)	(478,740)	(478,740)	(335,840)	2,458,288
722340	University Of Southern MS	12,964,762	15,262,582	14,408,432	13,761,624	(75,996)	(75,996)	(75,996)	(75,996)	(75,996)	(53,197)	598,448
722360	Ethics Commission	38,413	45,221	42,690	40,774	(160)	(160)	(160)	(160)	(160)	(114)	1,773
722370	Nursing Home Administrators Board	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)	591
722380	Mississippi Adolescent Center	69,356	81,648	77,079	73,619	(59,082)	(59,082)	(59,082)	(59,082)	(59,082)	(41,358)	3,201
722390	Judicial Performance Commission	19,206	22,610	21,345	20,387	277	277	277	277	277	193	887
722400	Alcorn State University	4,205,638	4,951,028	4,673,950	4,464,132	(33,712)	(33,712)	(33,712)	(33,712)	(33,712)	(23,597)	194,131
722410	Jackson State University	7,318,120	8,615,153	8,133,017	7,767,919	(86,524)	(86,524)	(86,524)	(86,524)	(86,524)	(60,564)	337,802
722420	University Of Mississippi	18,292,366	21,534,429	20,329,283	19,416,682	(81,132)	(81,132)	(81,132)	(81,132)	(81,132)	(56,792)	844,368
722430	Mississippi State University	27,933,910	32,884,800	31,044,446	29,650,832	(313,307)	(313,307)	(313,307)	(313,307)	(313,307)	(219,314)	1,289,418
722450	MS Dept Of Employment Security	2,680,874	3,156,021	2,979,399	2,845,651	(58,555)	(58,555)	(58,555)	(58,555)	(58,555)	(40,991)	123,748
722470	MS University Of Women	2,163,372	2,546,799	2,404,271	2,296,341	(17,569)	(17,569)	(17,569)	(17,569)	(17,569)	(12,297)	99,860
722480	MS Valley State University	2,932,690	3,452,468	3,259,255	3,112,944	(24,534)	(24,534)	(24,534)	(24,534)	(24,534)	(17,176)	135,372
722490	State Dental Examiners Board	33,077	38,940	36,761	35,111	(1,006)	(1,006)	(1,006)	(1,006)	(1,006)	(704)	1,527
722510	Forestry Commission	2,195,916	2,585,111	2,440,439	2,330,885	(59,097)	(59,097)	(59,097)	(59,097)	(59,097)	(41,370)	101,363
722520	Medical Licensure Board	113,104	133,150	125,698	120,055	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(1,571)	5,221
722530	Public Accountancy Board Of MS	29,876	35,172	33,203	31,713	(710)	(710)	(710)	(710)	(710)	(496)	1,379
722540	University Press Of MS	121,106	142,571	134,592	128,550	(711)	(711)	(711)	(711)	(711)	(500)	5,590
722550	Institutions Of Higher Learning	537,242	632,460	597,066	570,263	(8,578)	(8,578)	(8,578)	(8,578)	(8,578)	(6,006)	24,799
722560	Delta State University	2,967,368	3,493,292	3,297,794	3,149,753	(20,466)	(20,466)	(20,466)	(20,466)	(20,466)	(14,328)	136,973
722570	MS Prison Industries	212,869	250,598	236,573	225,953	2,764	2,764	2,764	2,764	2,764	1,934	9,826
722590	Board Of Funeral Services	4,802	5,653	5,336	5,097	(310)	(310)	(310)	(310)	(310)	(218)	222
722600	Administrative Office Of The Courts/Trial Support	1,822,461	2,145,466	2,025,398	1,934,476	(4,742)	(4,742)	(4,742)	(4,742)	(4,742)	(3,317)	84,124
722620	MS Dept Of Marine Resources	901,627	1,061,428	1,002,027	957,045	3,561	3,561	3,561	3,561	3,561	2,492	41,619
722630	Mississippi Auctioneers Commission	6,402	7,537	7,115	6,796	(57)	(57)	(57)	(57)	(57)	(37)	296
722640	North MS State Hospital	583,657	687,102	648,649	619,531	(13,094)	(13,094)	(13,094)	(13,094)	(13,094)	(9,166)	26,941
722650	South MS State Hospital	530,306	624,296	589,358	562,901	(9,945)	(9,945)	(9,945)	(9,945)	(9,945)	(6,964)	24,479
	Total Agencies/Universities	309,110,947	363,896,479	343,531,495	328,110,050	(3,564,678)	(3,564,678)	(3,564,678)	(3,564,678)	(3,564,678)	(2,495,970)	14,268,444
	Grand Total All	724,639,000	853,071,000	805,330,000	769,178,000	(7,009,000)	(7,009,000)	(7,009,000)	(7,009,000)	(7,009,000)	(4,907,000)	33,449,049

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedule of OPEB Amounts by Employer –
Sensitivity, Remaining Deferred Outflows (Inflows) and Deferred
Outflows of Resources – OPEB Payments Subsequent to the
Measurement Date (Implicit Rate Subsidy)
As of and for Year Ended June 30, 2017

Note 1: Sensitivity

Measures of the employer's proportionate share of the collective net OPEB liability calculated using (1) health care cost trend rates that are 1 percentage-point higher than the assumed health care cost trend rates and (2) health care cost trend rates that are 1-percentage-point lower than the assumed health care cost trend rates and using (1) a discount rate that is 1-percentage-point higher than the current discount rate and (2) a discount rate that is 1-percentage-point lower than the current discount rate.

Note 2: Implicit Rate Subsidy

The FY 2018 Implicit Rate Subsidy represents amounts paid by each employer as benefits come due subsequent to the measurement date of the net OPEB liability and before the end of the reporting period that will be recognized as an additional deferred outflow of resources by each employer.