

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

Independent Auditor's Report  
Schedule of Employer Allocations  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2019

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
As of and for the Year Ended June 30, 2019

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## Independent Auditor's Report

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

### *Report on the Schedules*

We have audited the accompanying schedule of employer allocations of the State and School Employees' Life and Health Insurance Plan (OPEB Plan), an other employee benefits fiduciary trust fund of the State of Mississippi, as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended June 30, 2019, (specified column totals), included in the accompanying schedule of OPEB amounts by employer of the OPEB Plan, 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 schedules that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit 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 schedule 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 schedule 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 judgment, including the assessment of the risks of material misstatement of the schedule 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 schedule of employer allocations and the 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 schedule 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 opinions.

### *Opinions*

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer

OPEB expense for the total of all participating entities for the State and School Employees' Life and Health Insurance Plan (OPEB Plan) as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Mississippi, State and School Employees' Life and Health Insurance Plan (OPEB Plan) as of and for the year ended June 30, 2019, and our report thereon, dated November 19, 2019, expressed an unmodified opinion on those financial statements.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer (the Schedules). The schedule of OPEB amounts by employer – sensitivity and remaining deferred outflows (inflows) of resources as of and for the year ended June 30, 2019, is presented for purposes of additional analysis and is not a required part of the Schedules.

The schedule of OPEB amounts by employer – sensitivity and remaining deferred outflows (inflows) of resources as of and for the year ended June 30, 2019, is 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 schedule of OPEB amounts by employer – sensitivity and remaining deferred outflows (inflows) of resources as of and for the year ended June 30, 2019, is fairly stated, in all material respects, in relation to the Schedules as a whole.

Management has revised the schedule of OPEB amounts by employer – sensitivity and remaining deferred outflows (inflows) of resources as of and for the year ended June 30, 2019 supplementary information as previously reported. The revision was necessary to correct an actuarial clerical error in the calculation of amounts included in the recognition of existing deferred outflows (inflows) of resources for future plan years ending June 30, 2020 through 2024 and thereafter, which was discovered subsequent to the issuance of the June 30, 2019 financial statements.

***Restriction on Use***

Our report is intended solely for the information and use of the OPEB Plan's management, the 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, 2019, except for the revision of the other information described above which is dated September 2,  
2020

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	FY 2019 Average Employee Enrollment	FY 2019 Implicit Subsidy Cost	Percentage Relationship to Total
<b>LIBRARIES:</b>				
711420	Choctaw County Library	2	\$562	0.00165376%
711430	Amory Municipal Library	2	\$639	0.00187927%
711440	Evans Memorial Library	2	\$614	0.00180410%
711450	Wilkinson County Library System	2	\$690	0.00202961%
711460	Covington County Library System	5	\$1,560	0.00458541%
711470	Sharkey Issaquena County Library System	3	\$920	0.00270615%
711490	Wayne Co Library System	9	\$2,889	0.00849429%
711500	Benton Co Library System	3	\$997	0.00293166%
711510	Lamar Co Library	17	\$5,292	0.01556034%
711520	Bolivar Co Library	11	\$3,375	0.00992254%
711530	Carnegie Public Library	8	\$2,480	0.00729156%
711540	Carroll Co Library System	2	\$537	0.00157859%
711550	Central Miss Regional Library	68	\$20,965	0.06164000%
711560	Copiah-Jefferson Regional Library System	4	\$1,355	0.00398405%
711570	Dixie Regional Library System	14	\$4,244	0.01247834%
711580	East Miss Regional Library	9	\$2,608	0.00766741%
711590	Elizabeth Jones Library	5	\$1,534	0.00451024%
711600	First Regional Library	75	\$23,062	0.06780400%
711610	Greenwood-Leflore Public Library System	8	\$2,531	0.00744190%
711620	Hancock Co Library System	22	\$6,775	0.01992024%
711630	Harriette Person Memorial Library	2	\$614	0.00180410%
711640	Harrison Co Library System	45	\$13,909	0.04089288%
711650	The Library - Hattiesburg; Petal	20	\$5,983	0.01758995%
711660	Judge George W. Armstrong Library	6	\$1,918	0.00563780%
711670	Humphreys Co Library System	3	\$895	0.00263098%
711680	Jackson-George Regional Library	62	\$18,869	0.05547600%
711690	Jackson-Hinds Library System	68	\$20,914	0.06148966%
711700	Jennie Stephens Smith Library	6	\$1,841	0.00541229%
711710	Kemper-Newton Library	7	\$2,250	0.00661502%
711720	Laurel-Jones Co Library	11	\$3,375	0.00992254%
711730	Lee-Itawamba Library System	23	\$7,057	0.02074712%
711740	Lincoln-Lawrence-Franklin Regional Library System	17	\$5,190	0.01525966%
711750	Long Beach Public Library	5	\$1,534	0.00451024%
711760	Columbus-Lowndes Public Library	12	\$3,605	0.01059907%
711770	Madison Co-Canton Public Library	26	\$8,079	0.02375395%
711780	Marks-Quitman Co Public Library	2	\$614	0.00180410%
711790	Marshall Co Library System	6	\$1,841	0.00541229%
711800	Meridian-Lauderdale Co Library	15	\$4,551	0.01338039%

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<b>Group Number</b>	<b>Employer Name</b>	<b>FY 2019 Average Employee Enrollment</b>	<b>FY 2019 Implicit Subsidy Cost</b>	<b>Percentage Relationship to Total</b>
711810	Mid Miss Regional Library System	30	\$9,102	0.02676078%
711820	Neshoba Co Public Library	5	\$1,508	0.00443507%
711830	Northeast Regional Library	17	\$5,292	0.01556034%
711840	Noxubee Co Library	2	\$690	0.00202961%
711850	Oktibbeha Co Library System	6	\$1,841	0.00541229%
711860	Pearl River Co Library System	9	\$2,761	0.00811844%
711870	Pike-Amite-Walthall Library System	15	\$4,577	0.01345556%
711880	Pine Forest Regional Library	10	\$3,068	0.00902049%
711890	Yazoo Library Association	3	\$818	0.00240546%
711900	South Miss Regional Library	10	\$3,094	0.00909566%
711910	Sunflower Public Library	12	\$3,528	0.01037356%
711920	Tallahatchie Co Library	3	\$920	0.00270615%
711930	Tombigbee Regional Library System	8	\$2,378	0.00699088%
711940	Warren Co-Vicksburg Public Library System	9	\$2,761	0.00811844%
711950	Washington Co Library System	13	\$3,963	0.01165146%
711960	Yalobusha Co Public Library System	2	\$460	0.00135307%
	<b>Total Libraries</b>	<b>761</b>	<b>\$233,429</b>	<b>0.68630878%</b>
<b>COMMUNITY COLLEGES:</b>				
711970	Coahoma Community College	215	\$65,912	0.19379015%
711980	Copiah-Lincoln Community College	295	\$90,584	0.26632990%
711990	East Central Community College	201	\$61,694	0.18138698%
712000	East MS Community College	284	\$87,158	0.25625702%
712010	Hinds Community College	1059	\$324,856	0.95511931%
712020	Holmes Community College	340	\$104,212	0.30639590%
712030	Itawamba Community College	369	\$113,288	0.33308151%
712040	Jones Co Junior College	349	\$106,999	0.31458951%
712050	Meridian Community College	302	\$92,758	0.27271941%
712060	MS Delta Community College	233	\$71,511	0.21025254%
712070	MS Gulf Coast Community College	655	\$200,958	0.59084195%
712080	Northeast MS Community College	295	\$90,354	0.26565337%
712090	Northwest MS Community College	543	\$166,724	0.49018834%
712100	Pearl River Community College	377	\$115,589	0.33984688%
712110	Southwest MS Community College	189	\$57,935	0.17033688%
	<b>Total Community Colleges</b>	<b>5,706</b>	<b>\$1,750,532</b>	<b>5.14678965%</b>
<b>SCHOOL DISTRICTS:</b>				
712120	Aberdeen School District	158	\$48,373	0.14222302%
712130	Alcorn County School District	398	\$122,160	0.35916576%

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712140	Amite County School District	174	\$53,333	0.15680615%
712150	Amory School District	189	\$57,833	0.17003619%
712160	Attala County School District	189	\$57,910	0.17026171%
712170	Baldwyn School District	112	\$34,311	0.10087912%
712180	Bay St. Louis-Waveland School	223	\$68,546	0.20153273%
712200	Benton County School District	162	\$49,754	0.14628224%
712210	Biloxi School District	653	\$200,344	0.58903785%
712220	Booneville School District	143	\$43,822	0.12884263%
712230	Brookhaven School District	383	\$117,404	0.34518400%
712240	Calhoun County School District	323	\$99,073	0.29128658%
712250	Canton School District	401	\$123,157	0.36209741%
712260	Carroll County School District	131	\$40,319	0.11854424%
712270	Chickasaw County School District	58	\$17,769	0.05224366%
712280	Choctaw County School District	224	\$68,852	0.20243478%
712290	Claiborne County School District	192	\$59,009	0.17349405%
712300	Clarksdale School District	307	\$94,292	0.27722966%
712320	Cleveland School District	421	\$129,216	0.37991288%
712330	Clinton School District	551	\$169,127	0.49725439%
712340	Coahoma Co Agriculture High School District	24	\$7,491	0.02202502%
712350	Coahoma County School District	219	\$67,191	0.19754868%
712360	Coffeeville School District	91	\$27,766	0.08163541%
712370	Columbia School District	202	\$62,103	0.18258971%
712380	Columbus School District	447	\$137,040	0.40291512%
712390	Copiah County School District	291	\$89,306	0.26257137%
712400	Corinth School District	271	\$83,068	0.24422971%
712410	Covington County School District	385	\$118,018	0.34698810%
712420	Desoto County School District	3284	\$1,007,628	2.96255370%
712440	Durant School District	0	\$0	0.00000000%
712450	East Jasper School District	142	\$43,490	0.12786541%
712460	East Tallahatchie School District	174	\$53,461	0.15718200%
712470	Enterprise School District	112	\$34,490	0.10140532%
712480	Forest School District	192	\$58,779	0.17281751%
712490	Forrest County School District	322	\$98,689	0.29015902%
712500	Forrest Co Agriculture High School Distict	73	\$22,243	0.06539854%
712510	Franklin County School District	184	\$56,427	0.16590180%
712520	George County School District	509	\$156,113	0.45899249%
712530	Greene County School District	254	\$78,031	0.22942107%
712540	Greenville School District	625	\$191,856	0.56408117%
712550	Greenwood School District	389	\$119,220	0.35052112%

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712560	Grenada School District	557	\$170,840	0.50229083%
712570	Gulfport School District	700	\$214,611	0.63098312%
712580	Hancock County School District	456	\$139,955	0.41148458%
712590	Harrison County School District	1712	\$525,099	1.54385648%
712600	Hattiesburg School District	538	\$164,959	0.48500156%
712610	Hazlehurst School District	200	\$61,336	0.18033458%
712630	Hinds County School District	536	\$164,397	0.48334780%
712640	Hollandale School District	98	\$29,965	0.08810010%
712650	Holly Springs School District	175	\$53,793	0.15815922%
712660	Holmes County School District	402	\$123,183	0.36217258%
712670	Houston School District	224	\$68,699	0.20198376%
712680	Humphreys County School District	222	\$68,060	0.20010449%
712710	Itawamba County School District	412	\$126,379	0.37156893%
712720	Jackson County School District	991	\$304,122	0.89415585%
712730	Jackson Independent School District	3614	\$1,108,669	3.25962843%
712740	Jefferson County School District	185	\$56,861	0.16717971%
712750	Jefferson Davis Co School District	197	\$60,364	0.17747810%
712760	Jones County School District	1018	\$312,431	0.91858634%
712770	Kemper County School District	191	\$58,549	0.17214098%
712780	Kosciusko School District	272	\$83,451	0.24535727%
712790	Lafayette County School District	372	\$113,978	0.33511112%
712800	Lamar County School District	1282	\$393,402	1.15665205%
712810	Lauderdale County School District	763	\$234,016	0.68803771%
712820	Laurel School District	437	\$134,125	0.39434566%
712830	Lawrence County School District	248	\$76,088	0.22370810%
712840	Leake County School District	347	\$106,513	0.31316127%
712850	Lee County School District	850	\$260,760	0.76666629%
712860	Leflore County School District	305	\$93,576	0.27512488%
712870	Leland School District	132	\$40,626	0.11944629%
712880	Lincoln County School District	324	\$99,277	0.29188795%
712890	Long Beach School District	319	\$97,948	0.28797907%
712900	Louisville School District	364	\$111,754	0.32857127%
712910	Lowndes County School District	652	\$199,935	0.58783512%
712920	Lumberton School District	0	\$0	0.00000000%
712930	Madison County School District	1434	\$439,960	1.29353795%
712940	Marion County School District	271	\$83,093	0.24430488%
712950	Marshall County School District	324	\$99,533	0.29263966%
712960	Mccomb School District	335	\$102,831	0.30233668%
712970	Meridian School District	743	\$227,829	0.66984639%



**State of Mississippi**  
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**Schedule of Employer Allocations**  
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<b>Group Number</b>	<b>Employer Name</b>	<b>FY 2019 Average Employee Enrollment</b>	<b>FY 2019 Implicit Subsidy Cost</b>	<b>Percentage Relationship to Total</b>
712980	Monroe County School District	275	\$84,346	0.24798824%
712990	Montgomery County School District	0	\$0	0.00000000%
713000	Moss Point School District	301	\$92,476	0.27189254%
713020	Natchez-Adams School District	508	\$155,755	0.45794010%
713030	Neshoba County School District	370	\$113,646	0.33413390%
713040	Nettleton School District	147	\$45,177	0.13282668%
713050	New Albany School District	280	\$85,982	0.25279917%
713060	Newton County School District	206	\$63,176	0.18574688%
713070	Newton School District	135	\$41,419	0.12177659%
713080	North Bolivar School District	136	\$41,649	0.12245312%
713090	North Panola School District	220	\$67,625	0.19882658%
713100	North Pike School District	285	\$87,491	0.25723424%
713110	North Tippah School District	143	\$43,797	0.12876746%
713120	Noxubee School District	212	\$65,171	0.19161019%
713130	Ocean Springs School District	621	\$190,552	0.56024746%
713140	Okolona School District	90	\$27,740	0.08156024%
713160	Oxford School District	505	\$154,860	0.45530912%
713170	Pascagoula School District	1107	\$339,660	0.99864317%
713180	Pass Christian School District	237	\$72,611	0.21348488%
713190	Pearl School District	465	\$142,742	0.41967819%
713200	Pearl River Co School District	322	\$98,817	0.29053488%
713210	Perry County School District	173	\$53,154	0.15627995%
713220	Petal School District	478	\$146,500	0.43072829%
713230	Philadelphia School District	136	\$41,777	0.12282898%
713240	Picayune School District	523	\$160,485	0.47184668%
713250	Pontotoc School District	278	\$85,164	0.25039371%
713260	Pontotoc County School District	401	\$123,080	0.36187190%
713270	Poplarville School District	238	\$73,148	0.21506346%
713280	Prentiss County School District	313	\$96,005	0.28226610%
713290	Quitman School District	243	\$74,554	0.21919785%
713300	Quitman County School District	190	\$58,421	0.17176512%
713310	Rankin County School District	2239	\$686,862	2.01946170%
713320	Richton School District	85	\$26,027	0.07652380%
713330	Scott County School District	489	\$150,028	0.44110185%
713340	Senatobia School District	213	\$65,478	0.19251224%
713360	Simpson County School District	446	\$136,682	0.40186273%
713370	Smith County School District	319	\$97,846	0.28767839%
713380	South Delta School District	141	\$43,260	0.12718888%
713390	South Panola School District	564	\$173,141	0.50905619%

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Group Number	Employer Name	FY 2019 Average Employee Enrollment	FY 2019 Implicit Subsidy Cost	Percentage Relationship to Total
713400	South Pike School District	242	\$74,222	0.21822063%
713410	South Tippah School District	360	\$110,297	0.32428654%
713430	Starkville-Oktibbeha	690	\$211,824	0.62278951%
713440	Stone County School District	315	\$96,516	0.28376951%
713450	Sunflower School District	507	\$155,551	0.45733873%
713460	Tate County School District	271	\$83,093	0.24430488%
713470	Tishomingo Co School District	374	\$114,618	0.33699039%
713480	Tunica County School District	284	\$87,005	0.25580600%
713490	Tupelo School District	906	\$277,941	0.81718102%
713500	Union County School District	317	\$97,258	0.28594946%
713510	Union School District	115	\$35,411	0.10411146%
713520	Vicksburg-Warren School District	925	\$283,898	0.83469580%
713530	Walthall County School District	252	\$77,392	0.22754180%
713540	Water Valley School District	142	\$43,464	0.12779024%
713550	Wayne County School District	474	\$145,324	0.42727044%
713560	Webster County School District	217	\$66,424	0.19529356%
713570	West Bolivar School District	204	\$62,435	0.18356693%
713580	West Jasper School District	196	\$60,006	0.17642571%
713590	West Point School District	385	\$118,069	0.34713844%
713600	West Tallahatchie School District	136	\$41,572	0.12222761%
713610	Western Line School District	268	\$82,198	0.24167390%
713620	Wilkinson County School District	151	\$46,251	0.13598385%
713630	Winona County School District	163	\$50,009	0.14703395%
713640	Yazoo City School District	296	\$90,687	0.26663058%
713650	Yazoo County School District	190	\$58,165	0.17101341%
	Total School Districts	58,193	\$17,853,915	52.49277421%
<b>CAFR STATE AGENCIES</b>				
721340	MS State Board of Examiners for Prof Counselors	1	\$307	0.00090205%
721350	MS Dept Of Child Protection Services	1422	\$436,304	1.28278853%
721360	MS Board Of Optometry	1	\$307	0.00090205%
721380	Office Of State Public Defender	19	\$5,957	0.01751478%
721390	Board Of Tax Appeals	6	\$1,739	0.00511161%
721410	MS State Board Of Physical Therapy	3	\$920	0.00270615%
721430	Military Department - Adjutant General's Office	92	\$28,098	0.08261263%
721470	Mississippi State Bar	18	\$5,650	0.01661273%
721480	MS Capital Post-Conviction Counsel	8	\$2,480	0.00729156%
721490	MS Board Of Geologists	1	\$307	0.00090205%
721500	MS Dept Of Transportation	2858	\$876,877	2.57813058%

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**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2019**

<b>Group Number</b>	<b>Employer Name</b>	<b>FY 2019 Average Employee Enrollment</b>	<b>FY 2019 Implicit Subsidy Cost</b>	<b>Percentage Relationship to Total</b>
721510	South MS Regional Center	0	\$0	0.00000000%
721520	MS Dept Of Corrections	1759	\$539,697	1.58677897%
721530	Archives & History Dept	145	\$44,589	0.13109776%
721540	Legislative Peer Committee	23	\$6,929	0.02037127%
721550	MS Public Service Commission	78	\$23,854	0.07013429%
721560	Dept Of Environmental Quality	369	\$113,186	0.33278083%
721570	MS State Hospital	1289	\$395,601	1.16311673%
721590	MS Real Estate Commission	18	\$5,650	0.01661273%
721600	Mississippi State Senate Staff	36	\$11,019	0.03239859%
721610	Mississippi State Senate Members	43	\$13,295	0.03908878%
721620	MS House Of Representatives Staff	49	\$14,957	0.04397488%
721630	MS House Of Representatives Members	106	\$32,394	0.09524132%
721640	Attorney General'S Office	277	\$84,909	0.24964200%
721650	MS Arts Commission	11	\$3,375	0.00992254%
721660	Boswell Regional Center	1221	\$374,457	1.10095053%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	982	\$301,335	0.88596224%
721680	State Insurance Department	121	\$37,098	0.10907273%
721690	Ellisville State School	1344	\$412,322	1.21227839%
721700	MS Port Authority/Gulfport	31	\$9,485	0.02788834%
721710	State Dept Of Health	1627	\$499,020	1.46718234%
721720	State Soil & Water Conservation	11	\$3,349	0.00984737%
721730	Banking & Consumer Finance	69	\$21,272	0.06254205%
721740	Yellow Creek Port Authority	9	\$2,761	0.00811844%
721750	MS Workers Compensation Commission	53	\$16,235	0.04773341%
721760	Veterans Home Purchase Board	17	\$5,062	0.01488380%
721770	MS State Personnel Board	40	\$12,196	0.03585644%
721780	State Veterans Affairs Board	433	\$132,821	0.39051195%
721790	State Fair Commission	19	\$5,804	0.01706376%
721800	MS Dept Of Information Technology Services	111	\$34,158	0.10042810%
721810	State Aid Road Construction	47	\$14,522	0.04269698%
721820	Rehabilitation Services	863	\$264,646	0.77809224%
721830	MS Gaming Commission	103	\$31,652	0.09306137%
721840	MS Department Of Revenue	639	\$196,100	0.57655951%
721850	Joint Legislative Budget Office	24	\$7,363	0.02164917%
721860	MS Finance And Administration	406	\$124,614	0.36638215%
721870	MS Cosmetology Board	8	\$2,557	0.00751707%
721880	Board Social Workers, Marriage, Family Therapists	3	\$920	0.00270615%
721890	MS Library Commission	43	\$13,039	0.03833707%
721900	MS Emergency Management	110	\$33,698	0.09907502%

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2019**

<b>Group Number</b>	<b>Employer Name</b>	<b>FY 2019 Average Employee Enrollment</b>	<b>FY 2019 Implicit Subsidy Cost</b>	<b>Percentage Relationship to Total</b>
721910	MS Secretary Of State	89	\$27,357	0.08043268%
721920	MS Dept Of Human Services	1406	\$431,395	1.26835575%
721930	MS Board Of Nursing	24	\$7,414	0.02179951%
721940	MS Dept Of Education	563	\$172,834	0.50815415%
721950	MS Community College Board	65	\$19,866	0.05840766%
721960	Military Department - Army Guard	238	\$72,892	0.21431176%
721970	Military Department - Air Guard	168	\$51,646	0.15184488%
721980	Military Department - Ycp (Shelby Base Ops)	63	\$19,303	0.05675390%
721990	Educational Television (MS Public Broadcasting)	86	\$26,232	0.07712517%
722010	Pearl River Basin Development Dist.	0	\$0	0.00000000%
722020	MS Dept Of Wildlife, Fisheries & Parks	488	\$149,824	0.44050049%
722040	Public Employees Retirement System	148	\$45,279	0.13312737%
722050	MS Bureau Of Narcotics	125	\$38,325	0.11268093%
722060	North MS Regional Center	808	\$247,746	0.72840439%
722070	MS Oil & Gas Board	26	\$7,926	0.02330293%
722080	MS Animal Health Board	23	\$6,929	0.02037127%
722090	State Treasurer's Office	35	\$10,636	0.03127102%
722110	Medicaid Division	884	\$271,242	0.79748629%
722120	MS Dept Of Agriculture & Commerce	169	\$51,952	0.15274693%
722130	MS Office Of State Auditor	127	\$38,964	0.11456019%
722150	Governor's Office	23	\$7,005	0.02059678%
722170	MS State Board Of Pharmacy	15	\$4,602	0.01353073%
722180	MS Supreme Court	240	\$73,582	0.21634137%
722190	Barber Examiners Board	3	\$920	0.00270615%
722200	Grand Gulf Military	4	\$1,278	0.00375854%
722220	MS Development Authority	206	\$63,202	0.18582205%
722230	Mental Health Dept Of MS	80	\$24,672	0.07253976%
722240	MS Motor Vehicle Commission	3	\$920	0.00270615%
722250	District Attorneys & Staff	191	\$58,447	0.17184029%
722260	State Architecture Board	2	\$614	0.00180410%
722270	East MS State Hospital	934	\$286,403	0.84206253%
722280	MS State Board Of Contractors	15	\$4,602	0.01353073%
722290	State Fire Academy	57	\$17,360	0.05104093%
722310	Hudspeth Center	0	\$0	0.00000000%
722320	Professional Engineers & Land Surveyors Board	5	\$1,457	0.00428473%
722360	MS Ethics Commission	6	\$1,841	0.00541229%
722370	Nursing Home Administrators Board	2	\$614	0.00180410%
722390	MS Judicial Performance Commission	3	\$920	0.00270615%
722450	MS Dept Of Employment Security	398	\$122,160	0.35916576%

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of Employer Allocations**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	FY 2019 Average Employee Enrollment	FY 2019 Implicit Subsidy Cost	Percentage Relationship to Total
722490	State Dental Examiners Board	4	\$1,227	0.00360820%
722510	MS Forestry Commission	249	\$76,420	0.22468532%
722520	Medical Licensure Board	21	\$6,494	0.01909337%
722530	Public Accountancy Board Of MS	5	\$1,534	0.00451024%
722590	Board Of Funeral Services	1	\$307	0.00090205%
722600	Administrative Office Of The Courts/Trial Support	273	\$83,886	0.24663517%
722620	MS Dept Of Marine Resources	141	\$43,234	0.12711371%
722630	Mississippi Auctioneers Commission	0	\$0	0.00000000%
	Total CAFR State Agencies	25,379	\$7,786,350	22.89287043%
<b>UNIVERSITIES/OTHER STATE AGENCIES</b>				
721370	Charter School Authorizer Board	1	\$384	0.00112756%
721460	MS Business Finance Corp	4	\$1,227	0.00360820%
721580	MS Industries For The Blind	86	\$26,385	0.07757619%
722100	Pearl River Valley Water Supply	85	\$26,130	0.07682449%
722160	Pat Harrison Waterway District	30	\$9,255	0.02721180%
722210	Tombigbee River Valley Water Mgt	13	\$4,091	0.01202732%
722330	University Medical Center	8431	\$2,586,529	7.60472223%
722340	University Of Southern MS	1996	\$612,232	1.80003834%
722400	Alcorn State University	617	\$189,146	0.55611307%
722410	Jackson State University	963	\$295,582	0.86904883%
722420	University Of Mississippi	2920	\$895,823	2.63383209%
722430	Mississippi State University	4319	\$1,324,942	3.89549765%
722470	MS University Of Women	335	\$102,908	0.30256219%
722480	MS Valley State University	433	\$132,873	0.39066229%
722540	University Press Of MS	20	\$6,136	0.01804098%
722550	MS Institutions Of Higher Learning	79	\$24,314	0.07148737%
722560	Delta State University	465	\$142,563	0.41915200%
722570	MS Prison Industries	24	\$7,389	0.02172434%
	Total Universities/Other State Agencies	20,821	\$6,387,909	18.78125693%
	Grand Total All	110,859	\$34,012,135	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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
<b>LIBRARIES:</b>														
711420	Choctaw County Library	14,033	21	0	1,046	11,542	12,609	728	201	0	929	778	2,137	2,915
711430	Amory Municipal Library	15,946	24	0	1,189	62	1,275	827	228	5,047	6,102	884	(980)	(96)
711440	Evans Memorial Library	15,309	23	0	1,141	222	1,386	794	219	1,282	2,295	849	(299)	550
711450	Wilkinson County Library System	17,222	26	0	1,284	4,698	6,008	893	247	4,636	5,776	955	310	1,265
711460	Covington County Library System	38,909	59	1	2,901	1,758	4,719	2,018	557	7	2,582	2,157	418	2,575
711470	Sharkey Issaquena County Library System	22,963	35	0	1,712	392	2,139	1,191	329	0	1,520	1,273	88	1,361
711490	Wayne Co Library System	72,078	109	1	5,374	2,346	7,830	3,738	1,032	3,388	8,158	3,996	(30)	3,966
711500	Benton Co Library System	24,876	38	0	1,855	1,905	3,798	1,290	356	3,902	5,548	1,379	(692)	687
711510	Lamar Co Library	132,036	200	2	9,844	8,911	18,957	6,847	1,890	556	9,293	7,321	2,065	9,386
711520	Bolivar Co Library	84,197	127	2	6,277	14,586	20,992	4,366	1,205	12,221	17,792	4,668	1,347	6,015
711530	Carnegie Public Library	61,872	94	1	4,613	5,212	9,920	3,208	886	3,949	8,043	3,431	503	3,934
711540	Carroll Co Library System	13,395	20	0	999	165	1,184	695	192	1,809	2,696	743	(322)	421
711550	Central Miss Regional Library	523,041	791	10	38,994	3,598	43,393	27,122	7,487	6,178	40,787	29,000	(573)	28,427
711560	Copiah-Jefferson Regional Library System	33,806	51	1	2,520	2,413	4,985	1,753	484	2,923	5,160	1,874	92	1,966
711570	Dixie Regional Library System	105,884	160	2	7,894	2,423	10,479	5,491	1,516	652	7,659	5,871	485	6,356
711580	East Miss Regional Library	65,061	98	1	4,850	2,148	7,097	3,374	931	2,371	6,676	3,607	128	3,735
711590	Elizabeth Jones Library	38,271	58	1	2,853	142	3,054	1,985	548	4,221	6,754	2,122	(971)	1,151
711600	First Regional Library	575,345	870	11	42,893	5,414	49,188	29,834	8,235	7,270	45,339	31,900	80	31,980
711610	Greenwood-Leflore Public Library System	63,148	95	1	4,708	2,846	7,650	3,275	904	2,930	7,109	3,501	(202)	3,299
711620	Hancock Co Library System	169,031	256	3	12,602	0	12,861	8,765	2,420	19,128	30,313	9,372	(3,953)	5,419
711630	Harriette Person Memorial Library	15,309	23	0	1,141	262	1,426	794	219	0	1,013	849	58	907
711640	Harrison Co Library System	346,993	525	7	25,869	1,954	28,355	17,993	4,967	9,592	32,552	19,239	(1,332)	17,907
711650	The Library - Hattiesburg; Petal	149,258	226	3	11,128	12,491	23,848	7,740	2,136	0	9,876	8,276	2,609	10,885
711660	Judge George W. Armstrong Library	47,839	72	1	3,567	1,493	5,133	2,481	685	11,754	14,920	2,652	(2,012)	640
711670	Humphreys Co Library System	22,325	34	0	1,664	4,605	6,303	1,158	320	4,393	5,871	1,238	(27)	1,211
711680	Jackson-George Regional Library	470,737	712	9	35,095	14,426	50,242	24,410	6,738	3,478	34,626	26,100	2,801	28,901
711690	Jackson-Hinds Library System	521,765	789	10	38,899	22,616	62,314	27,056	7,469	19,639	54,164	28,930	1,765	30,695
711700	Jennie Stephens Smith Library	45,926	69	1	3,424	12,621	16,115	2,381	657	0	3,038	2,546	2,448	4,994
711710	Kemper-Newton Library	56,131	85	1	4,185	11,494	15,765	2,911	803	5,122	8,836	3,112	1,477	4,589
711720	Laurel-Jones Co Library	84,197	127	2	6,277	2,361	8,767	4,366	1,205	4,911	10,482	4,668	(277)	4,391
711730	Lee-Itawamba Library System	176,048	266	3	13,125	4,121	17,515	9,129	2,520	4,405	16,054	9,761	240	10,001
711740	Lincoln-Lawrence-Franklin Regional Library System	129,484	196	2	9,653	3,035	12,886	6,714	1,853	9,467	18,034	7,179	(1,417)	5,762
711750	Long Beach Public Library	38,271	58	1	2,853	766	3,678	1,985	548	14	2,547	2,122	147	2,269
711760	Columbus-Lowndes Public Library	89,937	136	2	6,705	979	7,822	4,664	1,287	2,124	8,075	4,987	(290)	4,697
711770	Madison Co-Canton Public Library	201,562	305	4	15,027	10,840	26,176	10,452	2,885	6,437	19,774	11,176	692	11,868
711780	Marks-Quitman Co Public Library	15,309	23	0	1,141	57	1,221	794	219	4,101	5,114	849	(1,033)	(184)
711790	Marshall Co Library System	45,926	69	1	3,424	783	4,277	2,381	657	0	3,038	2,546	177	2,723
711800	Meridian-Lauderdale Co Library	113,538	172	2	8,465	13,883	22,522	5,888	1,625	10,166	17,679	6,295	1,731	8,026
711810	Mid Miss Regional Library System	227,076	343	4	16,929	3,316	20,592	11,775	3,250	9,946	24,971	12,590	(1,739)	10,851
711820	Neshoba Co Public Library	37,633	57	1	2,806	5,402	8,266	1,951	539	3,882	6,372	2,087	20	2,107
711830	Northeast Regional Library	132,036	200	2	9,844	1,907	11,953	6,847	1,890	974	9,711	7,321	149	7,470
711840	Noxubee Co Library	17,222	26	0	1,284	636	1,946	893	247	4,636	5,776	955	(697)	258
711850	Oktoberfest Co Library System	45,926	69	1	3,424	2,453	5,947	2,381	657	4,443	7,481	2,546	(332)	2,214
711860	Pearl River Co Library System	68,888	104	1	5,136	0	5,241	3,572	986	2,592	7,150	3,820	(575)	3,245
711870	Pike-Amite-Walthall Library System	114,176	173	2	8,512	2,225	10,912	5,921	1,634	11,590	19,145	6,331	(1,641)	4,690
711880	Pine Forest Regional Library	76,543	116	1	5,706	0	5,823	3,969	1,096	11,925	16,990	4,244	(2,845)	1,399

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)

**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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
711890	Yazoo Library Association	20,411	31	0	1,522	740	2,293	1,058	292	8,341	9,691	1,132	(1,427)	(295)	
711900	South Miss Regional Library	77,180	117	1	5,754	7,596	13,468	4,002	1,105	4,321	9,428	4,279	405	4,684	
711910	Sunflower Public Library	88,024	133	2	6,562	2,256	8,953	4,564	1,260	11,146	16,970	4,881	(1,586)	3,295	
711920	Tallahatchie Co Library	22,963	35	0	1,712	6,873	8,620	1,191	329	4,951	6,471	1,273	107	1,380	
711930	Tombigbee Regional Library System	59,320	90	1	4,422	0	4,513	3,076	849	3,343	7,268	3,289	(781)	2,508	
711940	Warren Co-Vicksburg Public Library System	68,888	104	1	5,136	6,395	11,636	3,572	986	3,801	8,359	3,820	327	4,147	
711950	Washington Co Library System	98,867	149	2	7,371	0	7,522	5,127	1,415	4,636	11,178	5,482	(938)	4,544	
711960	Yalobusha Co Public Library System	11,481	17	0	856	2,694	3,567	595	164	4,502	5,261	637	(520)	117	
	Total Libraries	5,823,612	8,806	105	434,167	232,063	675,141	301,985	83,359	273,102	658,446	322,893	(4,685)	318,208	
<b>COMMUNITY COLLEGES:</b>															
711970	Coahoma Community College	1,644,389	2,486	31	122,594	87,915	213,026	85,270	23,538	0	108,808	91,174	19,749	110,923	
711980	Copiah-Lincoln Community College	2,259,918	3,417	43	168,483	5,612	177,555	117,188	32,348	253	149,789	125,303	1,415	126,718	
711990	East Central Community College	1,539,143	2,327	29	114,747	49,498	166,601	79,812	22,031	45,283	147,126	85,339	(376)	84,963	
712000	East MS Community College	2,174,446	3,288	41	162,111	60,312	225,752	112,756	31,125	82,592	226,473	120,564	(832)	119,732	
712010	Hinds Community College	8,104,579	12,254	153	604,218	292,038	908,663	420,262	116,009	0	536,271	449,365	66,830	516,195	
712020	Holmes Community College	2,599,895	3,931	49	193,829	0	197,809	134,817	37,215	66,019	238,051	144,153	(14,742)	129,411	
712030	Itawamba Community College	2,826,333	4,273	53	210,711	16,167	231,204	146,559	40,456	68,521	255,536	156,708	(11,827)	144,881	
712040	Jones Co Junior College	2,669,421	4,036	50	199,012	25,233	228,331	138,423	38,210	5,863	182,496	148,008	5,356	153,364	
712050	Meridian Community College	2,314,136	3,499	44	172,525	116,259	292,327	119,999	33,125	0	153,124	128,309	27,666	155,975	
712060	MS Delta Community College	1,784,079	2,698	34	133,008	34,806	170,546	92,513	25,537	33,221	151,271	98,920	(1,438)	97,482	
712070	MS Gulf Coast Community College	5,013,536	7,581	95	373,773	143,850	525,299	259,976	71,764	12,858	344,598	277,979	28,327	306,306	
712080	Northeast MS Community College	2,254,178	3,408	43	168,055	139,106	310,612	116,890	32,266	0	149,156	124,985	30,930	155,915	
712090	Northwest MS Community College	4,149,449	6,289	78	310,098	110,566	427,031	215,688	59,538	786	276,012	230,624	26,588	257,212	
712100	Pearl River Community College	2,883,740	4,360	54	214,991	94,518	313,923	149,536	41,278	0	190,814	159,891	21,295	181,186	
712110	Southwest MS Community College	1,445,378	2,185	27	107,757	62,769	172,738	74,950	20,689	0	95,639	80,140	12,653	92,793	
	Total Community Colleges	43,672,620	66,032	824	3,255,912	1,238,649	4,561,417	2,264,639	625,129	315,396	3,205,164	2,421,462	211,594	2,633,056	
<b>SCHOOL DISTRICTS:</b>															
712120	Aberdeen School District	1,206,821	1,825	23	89,972	9,860	101,680	62,580	17,274	82,992	162,846	66,913	(16,311)	50,602	
712130	Alcorn County School District	3,047,669	4,608	57	227,212	112,621	344,498	158,037	43,624	40,781	242,442	168,980	12,472	181,452	
712140	Amite County School District	1,330,564	2,012	25	99,197	70,096	171,330	68,996	19,046	29,706	117,748	73,774	6,113	79,887	
712150	Amory School District	1,442,827	2,182	27	107,567	31,535	141,311	74,818	20,653	2,836	98,307	79,999	5,274	85,273	
712160	Attala County School District	1,444,740	2,184	27	107,709	43,906	153,826	74,917	20,680	0	95,597	80,105	9,266	89,371	
712170	Baldwyn School District	856,001	1,294	16	63,817	65,831	130,958	44,388	12,253	0	56,641	47,462	15,378	62,840	
712180	Bay St. Louis-Waveland School	1,710,088	2,586	32	127,492	40,633	170,743	88,676	24,478	10,895	124,049	94,817	8,920	103,737	
712200	Benton County School District	1,241,265	1,877	23	92,540	54,361	148,801	64,366	17,767	35,093	117,226	68,823	6,808	75,631	
712210	Biloxi School District	4,998,228	7,557	94	372,631	471,510	851,792	259,183	71,545	0	330,728	277,131	103,424	380,555	
712220	Booneville School District	1,093,283	1,653	21	81,507	8,227	91,408	56,692	15,649	14,613	86,954	60,618	(1,798)	58,820	
712230	Brookhaven School District	2,929,028	4,429	55	218,367	57,616	280,467	151,884	41,926	43,987	237,797	162,402	6,239	168,641	
712240	Calhoun County School District	2,471,686	3,737	47	184,271	83,459	271,514	128,169	35,380	9,515	173,064	137,045	14,473	151,518	
712250	Canton School District	3,072,545	4,646	58	229,066	168,277	402,047	159,326	43,980	126,546	329,852	170,360	6,908	177,268	
712260	Carroll County School District	1,005,897	1,521	19	74,992	84,221	160,753	52,161	14,398	64,686	131,245	55,773	8,414	64,187	
712270	Chickasaw County School District	443,309	670	8	33,050	0	33,728	22,988	6,346	17,369	46,703	24,580	(4,081)	20,499	
712280	Choctaw County School District	1,717,742	2,597	32	128,062	42,900	173,591	89,073	24,588	5,459	119,120	95,242	7,788	103,030	
712290	Claiborne County School District	1,472,168	2,226	28	109,754	24,119	136,127	76,339	21,073	91,427	188,839	81,625	(11,829)	69,796	
712300	Clarksdale School District	2,352,407	3,557	44	175,378	0	178,979	121,984	33,672	376,221	531,877	130,431	(90,807)	39,624	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)

**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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
712320	Cleveland School District	3,223,717	4,874	61	240,337	0	245,272	167,165	46,144	120,320	333,629	178,741	(24,447)	154,294	
712330	Clinton School District	4,219,407	6,380	80	314,568	300,344	621,372	218,797	60,397	0	279,194	233,948	64,801	298,749	
712340	Coahoma Co Agriculture High School District	186,891	283	4	13,933	0	14,220	9,691	2,675	69,811	82,177	10,362	(15,311)	(4,949)	
712350	Coahoma County School District	1,676,282	2,535	32	124,971	22,642	150,180	86,923	23,994	121,596	232,513	92,943	(23,333)	69,610	
712360	Coffeeville School District	692,710	1,047	13	51,643	7,904	60,607	35,920	9,915	11,477	57,312	38,408	(1,213)	37,195	
712370	Columbia School District	1,549,349	2,343	29	115,508	100,581	218,461	80,341	22,177	42,984	145,502	85,905	11,906	97,811	
712380	Columbus School District	3,418,900	5,169	64	254,888	18,945	279,066	177,287	48,938	226,439	452,664	189,564	(42,677)	146,887	
712390	Copiah County School District	2,228,026	3,369	42	166,105	35,782	205,298	115,534	31,892	13,961	161,387	123,535	3,485	127,020	
712400	Corinth School District	2,072,389	3,133	39	154,502	71,217	228,891	107,464	29,664	17,564	154,692	114,905	13,493	128,398	
712410	Covington County School District	2,944,336	4,452	56	219,508	105,830	329,846	152,678	42,145	0	194,823	163,251	22,556	185,807	
712420	Desoto County School District	25,138,483	38,010	474	1,874,141	1,643,076	3,555,701	1,303,553	359,832	0	1,663,385	1,393,822	361,123	1,754,945	
712440	Durant School District	0	0	0	0	416	416	0	0	329,694	329,694	0	(60,970)	(60,970)	
712450	East Jasper School District	1,084,990	1,641	20	80,889	89,650	172,200	56,262	15,531	19,871	91,664	60,158	13,034	73,192	
712460	East Tallahatchie School District	1,333,754	2,017	25	99,435	11,923	113,400	69,162	19,091	40,681	128,934	73,951	(5,328)	68,623	
712470	Enterprise School District	860,466	1,301	16	64,150	41,671	107,138	44,619	12,317	1,513	58,449	47,709	10,367	58,076	
712480	Forest School District	1,466,427	2,217	28	109,326	86,462	198,033	76,041	20,990	0	97,031	81,307	20,553	101,860	
712490	Forrest County School District	2,462,118	3,723	46	183,557	86,544	273,870	127,673	35,243	10,558	173,474	136,514	15,575	152,089	
712500	Forrest Co Agriculture High School District	554,933	839	10	41,372	2,588	44,809	28,776	7,943	30,424	67,143	30,769	(5,356)	25,413	
712510	Franklin County School District	1,407,745	2,129	27	104,951	1,557	108,664	72,998	20,150	22,125	115,273	78,053	(5,500)	72,553	
712520	George County School District	3,894,739	5,889	73	290,363	298,634	594,959	201,961	55,749	0	257,710	215,947	67,581	283,528	
712530	Greene County School District	1,946,732	2,943	37	145,134	9,629	157,743	100,948	27,865	30,501	159,314	107,938	(3,467)	104,471	
712540	Greenville School District	4,786,460	7,237	90	356,843	0	364,170	248,201	68,513	357,383	674,097	265,389	(82,762)	182,627	
712550	Greenwood School District	2,974,315	4,497	56	221,743	159,096	385,392	154,233	42,574	2,149	198,956	164,913	31,157	196,070	
712560	Grenada School District	4,262,144	6,444	80	317,754	522,038	221,013	61,008	0	282,021	236,318	46,208	282,526	282,526	
712570	Gulfport School District	5,354,150	8,096	101	399,166	226,708	634,071	277,639	76,639	0	354,278	296,865	52,031	348,896	
712580	Hancock County School District	3,491,615	5,279	66	260,309	125,845	391,499	181,057	49,979	0	231,036	193,595	30,224	223,819	
712590	Harrison County School District	13,100,255	19,808	247	976,659	1,552,953	679,312	187,517	0	866,829	726,354	121,845	848,199	848,199	
712600	Hattiesburg School District	4,115,437	6,223	78	306,817	14,922	328,040	213,406	58,908	283,322	555,636	228,184	(69,459)	158,725	
712610	Hazlehurst School District	1,530,213	2,314	29	114,081	179,354	295,778	79,349	21,903	69,534	170,786	84,844	32,532	117,376	
712630	Hinds County School District	1,151,404	6,201	77	305,771	0	312,049	212,678	58,707	417,061	688,446	227,405	(89,473)	137,932	
712640	Hollandale School District	747,565	1,130	14	55,733	48,723	105,600	38,765	10,701	13,859	63,325	41,449	5,371	46,820	
712650	Holly Springs School District	1,342,046	2,029	25	100,053	11,794	113,901	69,592	19,210	5,474	94,276	74,411	1,835	76,246	
712660	Holmes County School District	3,073,183	4,647	58	229,114	316,852	550,671	159,360	43,989	83,977	287,326	170,395	38,089	208,484	
712670	Houston School District	1,713,915	2,591	32	127,777	12,700	143,100	88,875	24,533	49,225	162,633	95,029	(6,220)	88,809	
712680	Humphreys County School District	1,697,969	2,567	32	126,588	28,061	157,248	88,048	24,305	21,656	134,009	94,145	1,456	95,601	
712710	Itawamba County School District	3,152,915	4,767	59	235,058	72,116	312,000	163,494	45,131	70,313	278,938	174,816	5,686	180,502	
712720	Jackson County School District	7,587,279	11,472	143	565,652	369,582	946,849	393,438	108,604	0	502,042	420,682	78,899	499,581	
712730	Jackson Independent School District	27,659,284	41,821	522	2,062,074	0	2,104,417	1,434,269	395,914	1,008,125	2,838,308	1,533,590	(217,375)	1,316,215	
712740	Jefferson County School District	1,418,588	2,145	27	105,760	33,454	141,386	73,561	20,306	56,262	150,129	78,655	(7,820)	70,835	
712750	Jefferson Davis Co School District	1,505,974	2,277	28	112,274	0	114,579	78,092	21,556	103,950	203,598	83,500	(22,834)	60,666	
712760	Jones County School District	7,794,582	11,785	147	581,107	383,441	976,480	404,187	111,571	0	515,758	432,177	90,125	522,302	
712770	Kemper County School District	1,460,687	2,209	28	108,898	57,329	168,464	75,744	20,908	53,602	150,254	80,989	3,228	84,217	
712780	Kosciusko School District	2,081,957	3,148	39	155,215	68,654	227,056	107,960	29,801	12,493	150,254	115,436	10,737	126,173	
712790	Lafayette County School District	2,843,555	4,299	54	211,995	195,474	411,822	147,452	40,703	0	188,155	157,663	45,324	202,987	
712800	Lamar County School District	9,814,667	14,840	185	731,710	1,589,796	508,938	140,487	0	649,425	544,182	174,000	718,582	718,582	
712810	Lauderdale County School District	5,838,282	8,828	110	435,260	60,261	504,459	302,743	83,569	13,942	400,254	323,708	9,172	332,880	
712820	Laurel School District	3,346,185	5,059	63	249,467	0	254,589	173,516	47,897	131,068	352,481	185,532	(27,028)	158,504	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)



**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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
712830	Lawrence County School District	1,898,255	2,870	36	141,520	14,340	158,766	98,434	27,172	34,768	160,374	105,250	(6,035)	99,215	
712840	Leake County School District	2,657,302	4,018	50	198,109	17,264	219,441	137,794	38,037	73,477	249,308	147,336	(14,106)	133,230	
712850	Lee County School District	6,505,478	9,836	123	485,001	72,407	567,367	337,341	93,119	0	430,460	360,701	17,574	378,275	
712860	Leflore County School District	2,334,547	3,530	44	174,047	60,868	238,489	121,058	33,417	101,160	255,635	129,441	(13,563)	115,878	
712870	Leland School District	1,013,551	1,532	19	75,563	48,215	125,329	52,558	14,508	36,189	103,255	56,197	2,058	58,255	
712880	Lincoln County School District	2,476,789	3,745	47	184,651	87,081	275,524	128,434	35,453	293	164,180	137,327	19,237	156,564	
712890	Long Beach School District	2,443,621	3,695	46	182,178	145,846	331,765	126,714	34,978	0	161,692	135,488	33,918	169,406	
712900	Louisville School District	2,788,062	4,216	53	207,857	7,714	219,840	144,575	39,908	53,523	238,006	154,586	(11,616)	142,970	
712910	Lowndes County School District	4,988,022	7,542	94	371,870	247,766	627,272	258,653	71,398	37,343	367,394	276,565	38,980	315,545	
712920	Lumberton School District	0	0	0	0	18,606	18,606	0	0	503,947	503,947	0	(88,399)	(88,399)	
712930	Madison County School District	10,976,200	16,596	207	818,305	668,003	1,503,111	569,170	157,113	0	726,283	608,584	153,674	762,258	
712940	Marion County School District	2,073,027	3,134	39	154,550	67,942	225,665	107,497	29,673	0	137,170	114,941	16,017	130,958	
712950	Marshall County School District	2,483,167	3,755	47	185,127	0	188,929	128,764	35,544	84,705	249,013	137,681	(17,823)	119,858	
712960	Mecomb School District	2,565,451	3,879	48	191,261	52,845	248,033	133,031	36,722	117,821	287,574	142,243	(19,163)	123,080	
712970	Meridian School District	5,683,921	8,594	107	423,752	64,614	497,067	294,739	81,360	138,691	514,790	315,149	(8,767)	306,382	
712980	Monroe County School District	2,104,282	3,182	40	156,880	63,702	223,804	109,117	30,121	8,704	147,942	116,674	11,865	128,539	
712990	Montgomery County School District	0	0	0	0	4,582	4,582	0	0	354,519	354,519	0	(65,049)	(65,049)	
713000	Moss Point School District	2,307,120	3,488	44	172,002	90,777	266,311	119,635	33,024	0	152,659	127,920	20,935	148,855	
713020	Natchez-Adams School District	3,885,809	5,875	73	289,697	109,227	404,872	201,498	55,621	21,644	278,763	215,452	23,447	238,899	
713030	Neshoba County School District	2,835,263	4,287	53	211,376	21,988	237,704	147,022	40,584	64,750	252,356	157,203	(11,591)	145,612	
713040	Nettleton School District	1,127,089	1,704	21	84,027	17,661	103,413	58,445	16,133	15,996	90,574	62,492	(105)	62,387	
713050	New Albany School District	2,145,105	3,243	40	159,923	38,502	201,708	111,234	30,705	0	141,939	118,937	8,091	127,028	
713060	Newton County School District	1,576,138	2,383	30	117,505	33,022	152,940	81,730	22,561	14,917	119,208	87,390	4,238	91,628	
713070	Newton School District	1,033,324	1,562	19	77,037	33,329	111,947	53,583	14,791	0	68,374	57,293	7,804	65,097	
713080	North Bolivar School District	1,039,065	1,571	20	77,465	16,577	95,633	53,881	14,873	261,706	330,460	57,612	(46,830)	10,782	
713090	North Panola School District	1,687,125	2,551	32	125,780	70,992	199,355	87,486	24,149	0	111,635	93,544	15,908	109,452	
713100	North Pike School District	2,182,738	3,300	41	162,729	163,902	329,972	113,186	31,244	0	144,430	121,024	37,404	158,428	
713110	North Tippah School District	1,092,645	1,652	21	81,460	0	83,133	56,659	15,640	21,139	93,438	60,583	(4,325)	56,258	
713120	Noxubee School District	1,625,891	2,458	31	121,215	0	123,704	84,310	23,273	231,406	338,989	90,149	(45,694)	44,455	
713130	Ocean Springs School District	4,753,929	7,188	90	354,418	297,932	659,628	246,514	68,048	0	314,562	263,585	64,773	328,358	
713140	Okolona School District	692,072	1,046	13	51,596	12,166	64,821	35,887	9,906	6,315	52,108	38,372	2,046	40,418	
713160	Oxford School District	3,863,485	5,842	73	288,033	86,332	380,280	200,341	55,302	9,715	265,358	214,214	21,208	235,422	
713170	Pascagoula School District	8,473,897	12,813	160	631,752	258,739	903,464	439,413	121,295	8,310	569,018	469,842	61,028	530,870	
713180	Pass Christian School District	1,811,507	2,739	34	135,053	71,057	208,883	93,935	25,930	0	119,865	100,440	16,895	117,335	
713190	Pearl School District	3,561,142	5,384	67	265,493	89,063	360,007	184,663	50,974	47,254	282,891	197,450	6,433	203,883	
713200	Pearl River Co School District	2,465,308	3,728	46	183,795	161,566	349,135	127,838	35,288	0	163,126	136,691	35,874	172,565	
713210	Perry County School District	1,326,099	2,005	25	98,864	18,988	119,882	68,765	18,982	401	88,148	73,527	4,401	77,928	
713220	Petal School District	3,654,906	5,526	69	272,483	103,113	381,191	189,525	52,316	0	241,841	202,649	21,038	223,687	
713230	Philadelphia School District	1,042,254	1,576	20	77,703	26,838	106,137	54,046	14,919	18,153	87,118	57,789	152	57,941	
713240	Picayune School District	4,003,813	6,054	75	298,495	235,905	540,529	207,617	57,310	0	264,927	221,994	55,130	277,124	
713250	Pontotoc School District	2,124,693	3,213	40	158,402	97,723	259,378	110,176	30,413	0	140,589	117,805	21,210	139,015	
713260	Pontotoc County School District	3,070,631	4,643	58	228,924	97,454	331,079	159,227	43,953	37,669	240,849	170,253	8,939	179,192	
713270	Poplarville School District	1,824,902	2,759	34	136,051	73,127	211,971	94,630	26,122	0	120,752	101,183	15,660	116,843	
713280	Prentiss County School District	2,395,144	3,621	45	178,564	74,827	257,057	124,200	34,284	22,465	180,949	132,801	13,271	146,072	
713290	Quitman School District	1,859,984	2,812	35	138,667	7,411	148,925	96,449	26,624	79,082	202,155	103,128	(18,868)	84,260	
713300	Quitman County School District	1,457,497	2,204	27	108,660	88,311	199,202	75,578	20,863	0	96,441	80,812	20,376	101,188	
713310	Rankin County School District	17,135,961	25,910	323	1,277,532	770,663	2,074,428	888,583	245,284	0	1,133,867	950,116	169,634	1,119,750	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)

**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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
713320	Richton School District	649,336	982	12	48,410	0	49,404	33,671	9,295	30,350	73,316	36,003	(6,670)	29,333	
713330	Scott County School District	3,742,930	5,659	71	279,045	156,060	440,835	194,089	53,576	27,918	275,583	207,530	34,915	242,445	
713340	Senatobia School District	1,633,545	2,470	31	121,785	116,021	240,307	84,707	23,383	25,081	133,171	90,573	16,017	106,590	
713360	Simpson County School District	3,409,970	5,156	64	254,222	71,539	330,981	176,824	48,810	12,439	238,073	189,068	16,877	205,945	
713370	Smith County School District	2,441,069	3,691	46	181,988	20,044	205,769	126,581	34,941	43,840	205,362	135,347	(4,773)	130,574	
713380	South Delta School District	1,079,250	1,632	20	80,461	19,613	101,726	55,964	15,448	10,386	81,798	59,840	1,328	61,168	
713390	South Panola School District	4,319,551	6,531	81	322,034	164,131	492,777	223,990	61,830	0	285,820	239,501	34,872	274,373	
713400	South Pike School District	1,851,692	2,800	35	138,049	178,515	319,399	96,019	26,505	0	122,524	102,668	41,026	143,694	
713410	South Tippah School District	2,751,704	4,161	52	205,147	57,696	267,056	142,689	39,388	0	182,077	152,570	13,849	166,419	
713430	Starkville-Oktibbeha	5,284,624	7,990	100	393,983	116,954	519,027	274,034	75,644	30,042	379,720	293,010	21,029	314,039	
713440	Stone County School District	2,407,901	3,641	45	179,515	27,551	210,752	124,861	34,467	63,980	223,308	133,508	(8,945)	124,563	
713450	Sunflower School District	3,880,707	5,868	73	289,317	83,486	378,744	201,234	55,548	193,382	450,164	215,169	(18,564)	196,605	
713460	Tate County School District	2,073,027	3,134	39	154,550	31,011	188,734	107,497	29,673	0	137,170	114,941	6,447	121,388	
713470	Tishomingo Co School District	2,859,502	4,324	54	213,183	117,814	335,375	148,279	40,931	0	189,210	158,547	26,103	184,650	
713480	Tunica County School District	2,170,619	3,282	41	161,825	29,776	194,924	112,557	31,070	89,418	233,045	120,352	(16,751)	103,601	
713490	Tupelo School District	6,934,116	10,484	131	516,957	214,835	742,407	359,568	99,255	66,035	524,858	384,467	25,612	410,079	
713500	Union County School District	2,426,398	3,669	46	180,894	84,353	268,962	125,821	34,731	0	160,552	134,534	17,481	152,015	
713510	Union School District	883,428	1,336	17	65,862	37,215	104,430	45,810	12,645	11,754	70,209	48,982	4,206	53,188	
713520	Vicksburg-Warren School District	7,082,736	10,709	134	528,037	32,123	571,003	367,275	101,382	40,202	508,859	392,708	(4,844)	387,864	
713530	Walhall County School District	1,930,786	2,919	36	143,945	10,809	157,709	100,121	27,637	57,957	185,715	107,054	(10,528)	96,526	
713540	Water Valley School District	1,084,353	1,640	20	80,841	26,939	109,440	56,229	15,521	36,831	108,581	60,123	(1,830)	58,293	
713550	Wayne County School District	3,625,565	5,482	68	270,296	221,636	497,482	188,003	51,896	0	239,899	201,022	53,219	254,241	
713560	Webster County School District	1,657,146	2,506	31	123,545	38,073	164,155	85,931	23,720	29,257	138,908	91,882	1,119	93,001	
713570	West Bolivar School District	1,557,641	2,355	29	116,126	12,056	130,566	80,771	22,296	76,940	180,007	86,365	(12,295)	74,070	
713580	West Jasper School District	1,497,044	2,264	28	111,609	38,453	152,354	77,629	21,429	23,275	122,333	83,005	5,859	88,864	
713590	West Point School District	2,945,612	4,454	56	219,603	2,249	226,362	152,744	42,163	86,191	281,098	163,322	(15,374)	147,948	
713600	West Tallahatchie School District	1,037,151	1,568	20	77,322	58,313	137,223	53,781	14,846	11,304	79,931	57,506	11,458	68,964	
713610	Western Line School District	2,050,702	3,101	39	152,885	119,115	275,140	106,339	29,354	0	135,693	113,703	25,289	138,992	
713620	Wilkinson County School District	1,153,879	1,745	22	86,025	0	87,792	59,834	16,517	54,537	130,888	63,978	(12,221)	51,757	
713630	Winona County School District	1,247,643	1,886	24	93,015	133,878	228,803	64,696	17,859	0	82,555	69,177	25,061	94,238	
713640	Yazoo City School District	2,262,470	3,421	43	168,673	216,560	388,697	117,320	32,385	19,128	168,833	125,444	38,026	163,470	
713650	Yazoo County School District	1,451,119	2,194	27	108,185	32,579	142,985	75,248	20,771	60,021	156,040	80,458	(7,319)	73,139	
	Total School Districts	445,422,715	673,483	8,396	33,207,449	15,544,377	49,433,705	23,097,343	6,375,767	8,321,370	37,794,480	24,696,806	1,635,834	26,332,640	
<b>CAFR STATE AGENCIES</b>															
721340	MS State Board of Examiners for Prof Counselors	7,654	12	0	571	5,217	5,800	397	110	0	507	424	1,163	1,587	
721350	MS Dept Of Child Protection Services	10,884,987	16,458	205	811,505	6,464,075	7,292,243	564,440	155,807	603,593	1,323,840	603,526	1,574,322	2,177,848	
721360	MS Board Of Optometry	7,654	12	0	571	4,267	4,850	397	110	0	507	424	1,110	1,534	
721380	Office Of State Public Defender	148,620	225	3	11,080	1,429	12,737	7,707	2,127	10,644	20,478	8,240	(1,901)	6,339	
721390	Board Of Tax Appeals	43,374	66	1	3,234	2,073	5,374	2,249	621	2,202	5,072	2,405	(175)	2,230	
721410	MS State Board Of Physical Therapy	22,963	35	0	1,712	392	2,139	1,191	329	0	1,520	1,273	88	1,361	
721430	Military Department - Adjutant General's Office	701,002	1,060	13	52,262	4,906	58,241	36,350	10,034	15,032	61,416	38,868	(1,519)	37,349	
721470	Mississippi State Bar	140,966	213	3	10,509	0	10,725	7,310	2,018	16,648	25,976	7,816	(3,380)	4,436	
721480	MS Capital Post-Conviction Counsel	61,872	94	1	4,613	6,352	11,060	3,208	886	0	4,094	3,431	1,430	4,861	
721490	MS Board Of Geologists	7,654	12	0	571	382	965	397	110	335	842	424	24	448	
721500	MS Dept Of Transportation	21,876,495	33,077	413	1,630,951	136,350	1,800,791	1,134,403	313,140	338,336	1,785,879	1,212,959	(27,779)	1,185,180	
721510	South MS Regional Center	0	0	0	0	0	0	0	0	2,597,471	2,597,471	0	(496,509)	(496,509)	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)

**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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Change of Assumptions	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
721520	MS Dept Of Corrections	13,464,470	20,358	254	1,003,812	0	1,024,424	698,199	192,730	1,975,918	2,866,847	746,548	(438,155)	308,393	
721530	Archives & History Dept	1,112,418	1,682	21	82,934	124,115	208,752	57,684	15,923	762	74,369	61,679	25,125	86,804	
721540	Legislative Peer Committee	172,859	261	3	12,887	11,084	24,235	8,964	2,474	27,273	38,711	9,584	(4,763)	4,821	
721550	MS Public Service Commission	595,118	900	11	44,368	30,548	75,827	30,860	8,519	55,403	94,782	32,997	(3,835)	29,162	
721560	Dept Of Environmental Quality	2,823,782	4,270	53	210,520	31,681	246,524	146,427	40,420	0	186,847	156,567	6,933	163,500	
721570	MS State Hospital	9,869,522	14,923	186	735,799	0	750,908	511,783	141,272	1,490,869	2,143,924	547,223	(349,845)	197,378	
721590	MS Real Estate Commission	140,966	213	3	10,509	9,417	20,142	7,310	2,018	3,134	12,462	7,816	1,646	9,462	
721600	Mississippi State Senate Staff	274,915	416	5	20,496	0	20,917	14,256	3,935	20,476	38,667	15,243	(4,855)	10,388	
721610	Mississippi State Senate Members	331,684	502	6	24,728	2,811	28,047	17,199	4,748	1,905	23,852	18,390	396	18,786	
721620	MS House Of Representatives Staff	373,145	564	7	27,819	5,303	33,693	19,349	5,341	1,999	26,689	20,689	987	21,676	
721630	MS House Of Representatives Members	808,162	1,222	15	60,251	2,680	64,168	41,907	11,568	3,275	56,750	44,809	82	44,891	
721640	Attorney General'S Office	2,118,315	3,203	40	157,926	12,049	173,218	109,845	30,322	24,390	164,557	117,452	(1,518)	115,934	
721650	MS Arts Commission	84,197	127	2	6,277	5,020	11,426	4,366	1,205	5,074	10,645	4,668	(442)	4,226	
721660	Boswell Regional Center	9,342,017	14,125	176	696,472	4,214,151	4,924,924	484,429	133,721	25,637	643,787	517,975	776,055	1,294,030	
721670	MS Highway Safety Patrol (Dept Of Public Safety)	7,517,753	11,367	142	560,469	47,161	619,139	389,832	107,609	84,484	581,925	416,828	(14,080)	402,748	
721680	State Insurance Department	925,527	1,399	17	69,001	12,340	82,757	47,993	13,248	34,173	95,414	51,317	(3,514)	47,803	
721690	Ellisville State School	10,286,679	15,554	194	766,899	1,570,296	2,352,943	533,415	147,243	746,664	1,427,322	570,353	116,154	686,507	
721700	MS Port Authority/Gulfport	236,644	358	4	17,642	26,485	44,489	12,271	3,387	0	15,658	13,121	5,457	18,578	
721710	State Dept Of Health	12,449,644	18,824	235	928,154	0	947,213	645,575	178,204	1,398,435	2,222,214	690,280	(335,007)	355,273	
721720	State Soil & Water Conservation	83,559	126	2	6,230	12,321	18,679	4,333	1,196	2,148	7,677	4,633	1,759	6,392	
721730	Banking & Consumer Finance	530,695	802	10	39,565	52,777	93,154	27,519	7,596	2,735	37,850	29,425	11,770	41,195	
721740	Yellow Creek Port Authority	68,888	104	1	5,136	996	6,237	3,572	986	2,131	6,689	3,820	(361)	3,459	
721750	MS Workers Compensation Commission	405,038	612	8	30,197	2,756	33,573	21,003	5,798	6,457	33,258	22,458	(758)	21,700	
721760	Veterans Home Purchase Board	126,295	191	2	9,416	3,139	12,748	6,549	1,808	2,143	10,500	7,003	373	7,376	
721770	MS State Personnel Board	304,257	460	6	22,683	0	23,149	15,777	4,355	50,676	70,808	16,870	(10,777)	6,093	
721780	State Veterans Affairs Board	3,313,654	5,010	62	247,042	13,952	266,066	171,829	47,432	128,861	348,122	183,728	(20,471)	163,257	
721790	State Fair Commission	144,793	219	3	10,795	10,981	21,998	7,508	2,073	4,960	14,541	8,028	865	8,893	
721800	MS Dept Of Information Technology Services	852,174	1,288	16	63,532	0	64,836	44,189	12,198	115,692	172,079	47,249	(24,992)	22,257	
721810	State Aid Road Construction	362,301	548	7	27,011	8,270	35,836	18,787	5,186	9,666	33,639	20,088	422	20,510	
721820	Rehabilitation Services	6,602,432	9,983	124	492,229	140,554	642,890	342,368	94,507	342,179	779,054	366,077	(34,039)	332,038	
721830	MS Gaming Commission	789,664	1,194	15	58,872	0	60,081	40,948	11,303	36,092	88,343	43,784	(7,882)	35,902	
721840	MS Department Of Revenue	4,892,344	7,397	92	364,737	20,861	393,087	253,692	70,029	411,255	734,976	271,260	(77,913)	193,347	
721850	Joint Legislative Budget Office	23,545	278	3	13,695	37,521	9,526	2,630	0	12,156	10,186	5,341	15,527	15,527	
721860	MS Finance And Administration	3,108,903	4,701	59	231,777	79,366	315,903	161,212	44,501	0	205,713	172,375	17,560	189,935	
721870	MS Cosmetology Board	63,785	96	1	4,755	5,307	10,159	3,308	913	8,934	13,155	3,537	(750)	2,787	
721880	Board Social Workers, Marriage, Family Therapists	22,963	35	0	1,712	392	2,139	1,191	329	0	1,520	1,273	88	1,361	
721890	MS Library Commission	325,306	492	6	24,252	13,384	38,134	16,869	4,656	2,041	23,566	18,037	2,339	20,376	
721900	MS Emergency Management	840,692	1,271	16	62,676	23,495	87,458	43,594	12,034	6,287	61,915	46,613	5,026	51,639	
721910	MS Secretary Of State	682,504	1,032	13	50,883	0	51,928	35,391	9,769	29,235	74,395	37,842	(6,192)	31,650	
721920	MS Dept Of Human Services	10,762,519	16,273	203	802,375	0	818,851	558,089	154,054	7,104,697	7,816,840	596,736	(1,827,831)	(1,231,095)	
721930	MS Board Of Nursing	184,978	280	3	13,791	15,954	30,028	9,592	2,648	10,281	22,521	10,256	1,742	11,998	
721940	MS Dept Of Education	4,311,896	6,520	81	321,463	79,931	407,995	223,593	61,720	95,788	381,101	239,076	912	239,988	
721950	MS Community College Board	495,613	749	9	36,949	168,387	206,094	25,700	7,094	0	32,794	27,480	34,033	61,513	
721960	Military Department - Army Guard	1,818,523	2,750	34	135,576	158,420	296,780	94,299	26,030	0	120,329	100,829	32,458	133,287	
721970	Military Department - Air Guard	1,288,466	1,948	24	96,059	18,997	117,028	66,813	18,443	896	86,152	71,440	3,412	74,852	
721980	Military Department - Ycp (Shelby Base Ops)	481,580	728	9	35,903	11,018	47,658	24,972	6,893	4,846	36,711	26,702	1,725	28,427	
721990	Educational Television (MS Public Broadcasting)	654,439	990	12	48,790	12,868	62,660	33,936	9,368	68,282	111,586	36,286	(14,862)	21,424	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)

**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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
722010	Pearl River Basin Development Dist.	0	0	0	0	62	62	0	0	18,457	18,457	0	(3,409)	(3,409)	
722020	MS Dept Of Wildlife, Fisheries & Parks	3,737,827	5,652	70	278,665	128,810	413,197	193,825	53,503	30,546	277,874	207,247	24,804	232,051	
722040	Public Employees Retirement System	1,129,640	1,708	21	84,218	20,786	106,733	58,577	16,170	2,202	76,949	62,634	3,828	66,462	
722050	MS Bureau Of Narcotics	956,144	1,446	18	71,283	0	72,747	49,581	13,686	116,552	179,819	53,014	(26,924)	26,090	
722060	North MS Regional Center	6,180,810	9,345	117	460,796	348,756	819,014	320,505	88,472	490,769	899,746	342,700	(52,960)	289,740	
722070	MS Oil & Gas Board	197,735	299	4	14,742	3,343	18,388	10,254	2,830	17,392	30,476	10,964	(3,579)	7,385	
722080	MS Animal Health Board	172,859	261	3	12,887	1,182	14,333	8,964	2,474	16,818	28,256	9,584	(2,849)	6,735	
722090	State Treasurer's Office	265,347	401	5	19,782	10,382	30,570	13,760	3,798	14,549	32,107	14,712	(1,965)	12,747	
722110	Medicaid Division	6,766,998	10,232	128	504,498	324,263	839,121	350,902	96,863	191,663	639,428	375,201	46,046	421,247	
722120	MS Dept Of Agriculture & Commerce	1,296,120	1,960	24	96,629	27,777	126,390	67,210	18,553	33,777	119,540	71,864	(2,794)	69,070	
722130	MS Office Of State Auditor	972,090	1,470	18	72,472	131,253	205,213	50,408	13,914	0	64,322	53,898	28,495	82,393	
722150	Governor's Office	174,772	264	3	13,030	17,715	31,012	9,063	2,502	6,857	18,422	9,690	1,640	11,330	
722170	MS State Board Of Pharmacy	114,814	174	2	8,560	9,398	18,134	5,954	1,643	4,797	12,394	6,366	1,489	7,855	
722180	MS Supreme Court	1,835,745	2,776	35	136,860	45,969	185,640	95,192	26,277	5,735	127,204	101,784	11,045	112,829	
722190	Barber Examiners Board	22,963	35	0	1,712	2,041	3,788	1,191	329	0	1,520	1,273	535	1,808	
722200	Grand Gulf Military	31,893	48	1	2,378	1,163	3,590	1,654	457	4,237	6,348	1,768	(801)	967	
722220	MS Development Authority	1,576,776	2,384	30	117,553	0	119,967	81,764	22,570	103,046	207,380	87,426	(22,714)	64,712	
722230	Mental Health Dept Of MS	615,530	931	12	45,889	10,112	56,944	31,918	8,811	63,555	104,284	34,129	(13,575)	20,554	
722240	MS Motor Vehicle Commission	22,963	35	0	1,712	1,713	3,460	1,191	329	0	1,520	1,273	445	1,718	
722250	District Attorneys & Staff	1,458,135	2,205	27	108,708	21,184	132,124	75,611	20,872	129	96,612	80,847	4,618	85,465	
722260	State Architecture Board	15,309	23	0	1,141	628	1,792	794	219	466	1,479	849	59	908	
722270	East MS State Hospital	7,145,246	10,804	135	532,697	0	543,636	370,516	102,277	984,449	1,457,242	396,174	(229,817)	166,357	
722280	MS State Board Of Contractors	114,814	174	2	8,560	3,744	12,480	5,954	1,643	4,991	12,588	6,366	(515)	5,851	
722290	State Fire Academy	433,103	655	8	32,289	11,526	44,478	22,459	6,199	17,210	45,868	24,014	(1,869)	22,145	
722310	Hudspeth Center	0	0	0	0	0	0	0	0	4,367,699	4,367,699	0	(829,481)	(829,481)	
722320	Professional Engineers & Land Surveyors Board	36,358	55	1	2,711	512	3,279	1,885	520	1,431	3,836	2,016	(145)	1,871	
722360	MS Ethics Commission	45,926	69	1	3,424	3,564	7,058	2,381	657	1,628	4,666	2,546	356	2,902	
722370	Nursing Home Administrators Board	15,309	23	0	1,141	262	1,426	794	219	0	1,013	849	58	907	
722390	MS Judicial Performance Commission	22,963	35	0	1,712	4,927	6,674	1,191	329	3,571	5,091	1,273	533	1,806	
722450	MS Dept Of Employment Security	3,047,669	4,608	57	227,212	8,546	240,423	158,037	43,624	206,560	408,221	168,980	(46,580)	122,400	
722490	State Dental Examiners Board	30,617	46	1	2,283	3,818	6,148	1,588	438	13,913	15,939	1,698	(1,925)	(227)	
722510	MS Forestry Commission	1,906,547	2,883	36	142,138	0	145,057	98,864	27,290	589,276	715,430	105,710	(138,818)	(33,108)	
722520	Medical Licensure Board	162,015	245	3	12,079	30,889	43,216	8,401	2,319	9,601	20,321	9,983	3,353	12,336	
722530	Public Accountancy Board Of MS	38,271	58	1	2,853	2,418	5,330	1,985	548	1,558	4,091	2,122	79	2,201	
722590	Board Of Funeral Services	7,654	12	0	571	1,364	1,947	397	110	975	1,482	424	44	468	
722600	Administrative Office Of The Courts/Trial Support	2,092,801	3,164	39	156,024	47,680	206,907	108,522	29,956	32,196	170,674	116,037	6,605	122,642	
722620	MS Dept Of Marine Resources	1,078,612	1,631	20	80,413	78,682	160,746	55,931	15,439	11,754	83,124	59,804	15,765	75,569	
722630	Mississippi Auctioneers Commission	0	0	0	0	19	19	0	0	5,793	5,793	0	(1,135)	(1,135)	
	Total CAFR State Agencies	194,255,396	293,720	3,656	14,482,265	14,912,743	29,692,384	10,073,095	2,780,568	25,304,566	38,158,229	10,770,639	(2,315,366)	8,455,273	
<b>UNIVERSITIES/OTHER STATE AGENCIES</b>															
721370	Charter School Authorizer Board	9,568	14	0	713	3,495	4,222	496	137	2,576	3,209	530	319	849	
721460	MS Business Finance Corp	30,617	46	1	2,283	527	2,857	1,588	438	88	2,114	1,698	112	1,810	
721580	MS Industries For The Blind	658,266	995	12	49,075	147,188	197,270	34,134	9,422	2,355	45,911	36,498	27,108	63,606	
722100	Pearl River Valley Water Supply	651,887	986	12	48,600	5,544	55,142	33,804	9,331	28,847	71,982	36,144	(5,364)	30,780	
722160	Pat Harrison Waterway District	230,903	349	4	17,214	0	17,567	11,973	3,305	39,476	54,754	12,803	(8,580)	4,223	
722210	Tombigbee River Valley Water Mgt	102,057	154	2	7,609	7,689	15,454	5,292	1,461	8,057	14,810	5,659	(439)	5,220	

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)

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**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, 2019**

Group Number	Employer Name	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
722330	University Medical Center	64,529,177	97,566	1,233	4,810,818	1,971,657	6,881,274	3,346,153	923,676	44,982	4,314,811	3,577,864	366,308	3,944,172
722340	University Of Southern MS	15,274,063	23,094	288	1,138,722	332,726	1,494,830	792,035	218,633	108,462	1,119,130	846,882	63,395	910,277
722400	Alcorn State University	4,718,847	7,135	89	351,803	25,779	384,806	244,695	67,545	158,479	470,719	261,640	(24,356)	237,284
722410	Jackson State University	7,374,236	11,150	139	549,769	0	561,058	382,390	105,555	934,774	1,422,719	408,870	(197,442)	211,428
722420	University Of Mississippi	22,349,145	33,792	421	1,666,189	996,369	2,696,771	1,158,912	319,905	0	1,478,817	1,239,165	236,931	1,476,096
722430	Mississippi State University	33,054,895	49,979	623	2,464,331	358,972	2,873,905	1,714,058	473,147	220,825	2,408,030	1,832,754	9,429	1,842,183
722470	MS University Of Women	2,567,364	3,882	48	191,404	52,497	247,831	133,130	36,749	21,305	191,184	142,349	8,521	150,870
722480	MS Valley State University	3,314,930	5,012	63	247,137	14,179	266,391	171,895	47,450	89,486	308,831	183,799	(14,298)	169,501
722540	University Press Of MS	153,085	231	3	11,413	9,338	20,985	7,938	2,191	0	10,129	8,488	2,172	10,660
722550	MS Institutions Of Higher Learning	606,600	917	11	45,224	159	46,311	31,455	8,683	27,672	67,810	33,633	(6,799)	26,834
722560	Delta State University	3,556,677	5,378	67	265,160	104,205	374,810	184,431	50,910	23,386	258,727	197,203	20,663	217,866
722570	MS Prison Industries	184,340	279	3	13,743	17,844	31,869	9,559	2,639	50,796	62,994	10,221	(5,057)	5,164
	Total Universities/Other State Agencies	159,366,657	240,959	3,019	11,881,207	4,048,168	16,173,353	8,263,938	2,281,177	1,761,566	12,306,681	8,836,200	472,623	9,308,823
	Grand Total All	848,541,000	1,283,000	16,000	63,261,000	35,976,000	100,536,000	44,001,000	12,146,000	35,976,000	92,123,000	47,048,000	0	47,048,000

See Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer. (Totals may not add due to rounding.)

**State of Mississippi**  
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**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), including the OPEB 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, which is amended annually by the State and School Employees' Health Insurance Management Board (the Board), is authorized by Section 25-15-3 et seq., Mississippi Code Ann. (1972). 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, the Plan is considered 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 claims cost and premiums received for retirees.

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 determines actuarially that the 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

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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 determines 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, 2019, there were 321 employers participating in the Plan.

**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 accompanying schedules provide employers with information required for financial reporting related to OPEB provided through the Plan as of and for the measurement date of June 30, 2019.

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

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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: Collective Net OPEB Liability and Actuarial Methods and Assumptions**

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

	<b>Measurement Date</b>
	<b>June 30, 2019</b>
Total OPEB liability	\$ 849,559,000
Plan fiduciary net position	1,018,000
Net OPEB liability	\$ 848,541,000
Plan fiduciary net position as a percentage of total OPEB liability	0.12%



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***Actuarial Methods and Assumptions***

	<b>June 30, 2019</b>
Actuarial valuation date	June 30, 2019
Measurement date	June 30, 2019
Experience study date	April 2, 2019
Actuarial assumptions	
Actuarial cost method	Entry Age Normal
Inflation rate	2.75%
Salary increases, including wage inflation	3.00% - 18.25%
Long-term expected rate of return	3.50%
Discount rate	3.50%
Projected cash flows	NA
Retiree health care participation	
Health care cost trend rates	7.00% decreasing to 4.75% by 2028

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, 2019 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***

The long-term investment rate of return, net of OPEB plan investment expense, including inflation was 3.50%.

***Mortality***

Mortality rates were based on the PubS H-2010(b) Retiree Table with the following adjustments: For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119. For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.

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Mortality rates will be projected generationally using the MP-2018 projection scale to account for future improvements in life expectancy.

***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, 2019, there were:

- Changes in employer proportion since the prior measurement date (employer specific deferral)
- Differences between expected and actual experience
- Changes of assumptions or other inputs – discount rate changed from 3.89% to 3.50%
- Net difference between projected and actual earnings on OPEB plan investments is \$16,000

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, 2019 measurement period is 6.4 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**  
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**Collective Amounts – June 30, 2019**

**Collective OPEB Expense**

	<u>(In Thousands)</u>
Service cost	\$ 18,966
Interest cost on the total OPEB liability and cash flow	29,475
Current-period benefit changes	-
Expensed portion of current-period difference in expected and actual experience	(2,249)
Expensed portion of current-period changes of assumptions	11,715
Member contributions	-
Projected earnings on plan investments	(39)
Expensed portion of current-period difference between actual and projected earnings on plan investments	4
Administrative expense	-
Other	-
Recognition of beginning deferred outflows of resources as OPEB expense	291
Recognition of beginning deferred inflows of resources as OPEB expense	<u>(11,115)</u>
Collective OPEB expense	<u>\$ 47,048</u>

**Health Care Cost Trend Rates**

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability (\$ thousands)	\$ 786,304	\$ 848,541	\$ 919,045

**Discount Rate Sensitivity**

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>2.50%</u>	<u>Discount Rate</u>	<u>4.50%</u>
	<u>3.50%</u>	<u>3.50%</u>	<u>4.50%</u>
Net OPEB liability (\$ thousands)	\$ 942,581	\$ 848,541	\$ 768,081

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**Deferred Outflows and Inflows of Resources**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>(\$ Thousands)</b>		
Differences between expected and actual experience	\$ 1,283	\$ 12,146
Changes of assumptions or other inputs	63,261	44,001
Net difference between projected and actual earnings on OPEB plan investments	16	-
	<b>\$ 64,560</b>	<b>\$ 56,147</b>

**Amortization of Deferred Outflows and Inflows of Resources**

<b>Measurement Period</b>	<b>(\$ Thousands)</b>
June 30, 2020	\$ (1,354)
June 30, 2021	(1,354)
June 30, 2022	(1,354)
June 30, 2023	749
June 30, 2024	7,940
Thereafter	3,786
	<b>\$ 8,413</b>

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*Calculation of Weighted-Average Years of Working Lifetime*

<u>Category</u>	<u>Number</u>	<u>Average Years of Working Lifetime</u>
Active members	108,918	8.26
Inactive members	<u>32,684</u>	0.00
	<u><u>141,602</u></u>	
 Weighted average years of working lifetime		 6.35 ~ 6.4
Recognition period		6.4

## **Supplementary Information**

**State of Mississippi**  
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**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2020	2021	2022	2023	2024	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
<b>LIBRARIES:</b>											
711420	Choctaw County Library	13,004	15,199	15,588	12,702	2,115	2,115	2,115	2,149	2,268	918
711430	Amory Municipal Library	14,777	17,271	17,714	14,434	(1,005)	(1,005)	(1,005)	(968)	(647)	(197)
711440	Evans Memorial Library	14,186	16,580	17,005	13,857	(323)	(323)	(323)	(183)	170	73
711450	Wilkinson County Library System	15,959	18,653	19,131	15,589	283	283	283	133	(484)	(266)
711460	Covington County Library System	36,055	42,142	43,221	35,220	356	356	356	360	484	225
711470	Sharkey Issaquena County Library System	21,279	24,871	25,508	20,785	51	51	51	106	253	107
711490	Wayne Co Library System	66,791	78,066	80,066	65,243	(145)	(145)	(145)	(86)	120	73
711500	Benton Co Library System	23,052	26,943	27,633	22,518	(732)	(732)	(732)	(352)	562	236
711510	Lamar Co Library	122,352	143,007	146,669	119,516	1,854	1,854	1,854	1,912	1,641	549
711520	Bolivar Co Library	78,021	91,193	93,528	76,213	1,213	1,213	1,213	865	(773)	(531)
711530	Carnegie Public Library	57,334	67,013	68,729	56,005	404	404	404	463	219	(17)
711540	Carroll Co Library System	12,412	14,508	14,879	12,125	(343)	(343)	(343)	(289)	(139)	(55)
711550	Central Miss Regional Library	484,678	566,499	581,007	473,445	(1,408)	(1,408)	(1,408)	125	4,611	2,094
711560	Copiah-Jefferson Regional Library System	31,327	36,615	37,553	30,601	38	38	38	(73)	(181)	(35)
711570	Dixie Regional Library System	98,118	114,682	117,618	95,844	316	316	316	475	972	425
711580	East Miss Regional Library	60,289	70,467	72,272	58,892	24	24	24	38	197	114
711590	Elizabeth Jones Library	35,464	41,451	42,513	34,642	(1,032)	(1,032)	(1,032)	(863)	77	182
711600	First Regional Library	533,146	623,149	639,108	520,790	(838)	(838)	(838)	217	4,119	2,027
711610	Greenwood-Leflore Public Library System	58,516	68,394	70,146	57,160	(303)	(303)	(303)	(29)	987	492
711620	Hancock Co Library System	156,634	183,076	187,764	153,004	(4,223)	(4,223)	(4,223)	(3,685)	(1,050)	(48)
711630	Harriette Person Memorial Library	14,186	16,580	17,005	13,857	34	34	34	68	170	73
711640	Harrison Co Library System	321,542	375,824	385,448	314,090	(1,886)	(1,886)	(1,886)	(1,188)	1,662	987
711650	The Library - Hattiesburg; Petal	138,310	161,660	165,800	135,105	2,371	2,371	2,371	2,467	3,068	1,324
711660	Judge George W. Armstrong Library	44,330	51,814	53,141	43,303	(2,088)	(2,088)	(2,088)	(2,089)	(1,197)	(237)
711670	Humphreys Co Library System	20,687	24,180	24,799	20,208	(63)	(63)	(63)	(118)	404	335
711680	Jackson-George Regional Library	436,210	509,849	522,906	426,101	2,050	2,050	2,050	2,906	4,718	1,842
711690	Jackson-Hinds Library System	483,496	565,118	579,590	472,290	932	932	932	390	2,837	2,127
711700	Jennie Stephens Smith Library	42,557	49,741	51,015	41,571	2,375	2,375	2,375	2,481	2,520	951
711710	Kemper-Newton Library	52,014	60,795	62,352	50,809	1,387	1,387	1,387	1,705	1,025	38
711720	Laurel-Jones Co Library	78,021	91,193	93,528	76,213	(411)	(411)	(411)	(384)	(107)	9
711730	Lee-Itawamba Library System	163,135	190,675	195,558	159,355	(41)	(41)	(41)	60	962	562
711740	Lincoln-Lawrence-Franklin Regional Library System	119,987	140,243	143,835	117,207	(1,624)	(1,624)	(1,624)	(1,470)	538	656

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)

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**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2020	2021	2022	2023	2024	Thereafter
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
711750	Long Beach Public Library	35,464	41,451	42,513	34,642	86	86	86	174	479	220
711760	Columbus-Lowndes Public Library	83,341	97,410	99,905	81,409	(434)	(434)	(434)	(100)	797	352
711770	Madison Co-Canton Public Library	186,778	218,310	223,900	182,450	370	370	370	1,393	2,942	957
711780	Marks-Quitman Co Public Library	14,186	16,580	17,005	13,857	(1,057)	(1,057)	(1,057)	(811)	16	73
711790	Marshall Co Library System	42,557	49,741	51,015	41,571	104	104	104	205	508	214
711800	Meridian-Lauderdale Co Library	105,211	122,972	126,121	102,772	1,550	1,550	1,550	706	(509)	(4)
711810	Mid Miss Regional Library System	210,421	245,944	252,242	205,544	(2,101)	(2,101)	(2,101)	(921)	2,005	840
711820	Neshoba Co Public Library	34,873	40,760	41,804	34,065	(40)	(40)	(40)	367	1,199	448
711830	Northeast Regional Library	122,352	143,007	146,669	119,516	(62)	(62)	(62)	344	1,455	629
711840	Noxubee Co Library	15,959	18,653	19,131	15,589	(724)	(724)	(724)	(716)	(676)	(266)
711850	Oktibbeha Co Library System	42,557	49,741	51,015	41,571	(405)	(405)	(405)	(490)	(6)	177
711860	Pearl River Co Library System	63,836	74,612	76,523	62,356	(685)	(685)	(685)	(479)	377	248
711870	Pike-Amite-Walthall Library System	105,802	123,663	126,830	103,350	(1,823)	(1,823)	(1,823)	(1,537)	(876)	(351)
711880	Pine Forest Regional Library	70,928	82,902	85,025	69,285	(2,967)	(2,967)	(2,967)	(2,423)	(91)	248
711890	Yazoo Library Association	18,914	22,107	22,673	18,476	(1,460)	(1,460)	(1,460)	(1,359)	(1,178)	(481)
711900	South Miss Regional Library	71,520	83,593	85,734	69,862	282	282	282	510	1,779	905
711910	Sunflower Public Library	81,568	95,338	97,779	79,677	(1,726)	(1,726)	(1,726)	(1,692)	(945)	(202)
711920	Tallahatchie Co Library	21,279	24,871	25,508	20,785	70	70	70	204	1,124	611
711930	Tombigbee Regional Library System	54,970	64,249	65,895	53,696	(876)	(876)	(876)	(583)	287	169
711940	Warren Co-Vicksburg Public Library System	63,836	74,612	76,523	62,356	217	217	217	699	1,446	481
711950	Washington Co Library System	91,616	107,082	109,824	89,493	(1,096)	(1,096)	(1,096)	(848)	245	235
711960	Yalobusha Co Public Library System	10,639	12,435	12,754	10,393	(538)	(538)	(538)	(514)	189	245
	Total Libraries	5,396,476	6,307,484	6,469,017	5,271,409	(13,977)	(13,977)	(13,977)	(2,728)	40,573	20,781
<b>COMMUNITY COLLEGES:</b>											
711970	Coahoma Community College	1,523,780	1,781,019	1,826,629	1,488,465	17,125	17,125	17,125	19,498	24,010	9,335
711980	Copiah-Lincoln Community College	2,094,163	2,447,692	2,510,375	2,045,629	(2,191)	(2,191)	(2,191)	2,996	21,221	10,122
711990	East Central Community College	1,426,253	1,667,028	1,709,719	1,393,199	(2,832)	(2,832)	(2,832)	272	17,818	9,881
712000	East MS Community College	2,014,959	2,355,117	2,415,430	1,968,262	(4,302)	(4,302)	(4,302)	(3,801)	9,166	6,820
712010	Hinds Community College	7,510,141	8,777,976	9,002,773	7,336,090	53,898	53,898	53,898	65,932	101,896	42,870
712020	Holmes Community College	2,409,203	2,815,916	2,888,030	2,353,369	(18,891)	(18,891)	(18,891)	(10,887)	17,637	9,681
712030	Itawamba Community College	2,619,033	3,061,169	3,139,563	2,558,336	(16,337)	(16,337)	(16,337)	(10,050)	21,576	13,153
712040	Jones Co Junior College	2,473,630	2,891,219	2,965,261	2,416,302	1,096	1,096	1,096	5,793	24,730	12,024

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)



**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	<u>NOL Sensitivity - Health Care</u>		<u>NOL Sensitivity - Discount Rate</u>		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2020	2021	2022	2023	2024	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
712050	Meridian Community College	2,144,404	2,506,414	2,570,601	2,094,706	23,973	23,973	23,973	26,769	29,634	10,881
712060	MS Delta Community College	1,653,224	1,932,315	1,981,800	1,614,910	(4,285)	(4,285)	(4,285)	767	20,825	10,538
712070	MS Gulf Coast Community College	4,645,814	5,430,103	5,569,164	4,538,145	20,327	20,327	20,327	33,794	61,989	23,937
712080	Northeast MS Community College	2,088,843	2,441,474	2,503,998	2,040,433	27,333	27,333	27,333	29,858	35,481	14,118
712090	Northwest MS Community College	3,854,371	4,505,051	4,620,422	3,765,044	19,951	19,951	19,951	27,236	45,434	18,496
712100	Pearl River Community College	2,672,230	3,123,346	3,203,332	2,610,299	16,693	16,693	16,693	21,357	36,160	15,513
712110	Southwest MS Community College	1,339,366	1,565,473	1,605,563	1,308,325	10,347	10,347	10,347	13,148	22,893	10,017
	Total Community Colleges	40,469,414	47,301,312	48,512,660	39,531,514	141,905	141,905	141,905	222,682	490,470	217,386
<b>SCHOOL DISTRICTS:</b>											
712120	Aberdeen School District	1,118,305	1,307,094	1,340,567	1,092,388	(18,237)	(18,237)	(18,237)	(15,937)	3,996	5,486
712130	Alcorn County School District	2,824,135	3,300,895	3,385,428	2,758,684	7,609	7,609	7,609	18,469	43,463	17,297
712140	Amite County School District	1,232,973	1,441,119	1,478,025	1,204,398	3,990	3,990	3,990	9,693	22,829	9,090
712150	Amory School District	1,337,001	1,562,709	1,602,729	1,306,016	2,972	2,972	2,972	6,780	18,893	8,415
712160	Attala County School District	1,338,775	1,564,782	1,604,854	1,307,748	6,961	6,961	6,961	9,885	19,153	8,308
712170	Baldwyn School District	793,217	927,125	950,867	774,833	14,012	14,012	14,012	14,517	13,171	4,593
712180	Bay St. Louis-Waveland School	1,584,660	1,852,176	1,899,609	1,547,935	6,191	6,191	6,191	7,138	14,083	6,900
712200	Benton County School District	1,150,223	1,344,400	1,378,829	1,123,566	4,827	4,827	4,827	6,111	8,042	2,941
712210	Biloxi School District	4,631,628	5,413,523	5,552,159	4,524,288	95,448	95,448	95,448	101,189	98,446	35,085
712220	Booneville School District	1,013,095	1,184,122	1,214,446	989,616	(3,543)	(3,543)	(3,543)	(834)	10,425	5,492
712230	Brookhaven School District	2,714,196	3,172,396	3,253,639	2,651,293	1,565	1,565	1,565	6,391	21,771	9,813
712240	Calhoun County School District	2,290,398	2,677,055	2,745,612	2,237,317	10,529	10,529	10,529	17,428	35,024	14,411
712250	Canton School District	2,847,186	3,327,838	3,413,061	2,781,201	2,005	2,005	2,005	5,328	38,601	22,251
712260	Carroll County School District	932,118	1,089,475	1,117,376	910,516	6,809	6,809	6,809	6,941	2,443	(303)
712270	Chickasaw County School District	410,794	480,143	492,439	401,274	(4,788)	(4,788)	(4,788)	(2,905)	2,817	1,477
712280	Choctaw County School District	1,591,753	1,860,467	1,908,112	1,554,863	5,047	5,047	5,047	9,745	21,063	8,522
712290	Claiborne County School District	1,364,191	1,594,488	1,635,322	1,332,575	(14,178)	(14,178)	(14,178)	(10,167)	(138)	127
712300	Clarksdale School District	2,179,868	2,547,865	2,613,114	2,129,348	(94,561)	(94,561)	(94,561)	(75,653)	(1,183)	7,621
712320	Cleveland School District	2,987,270	3,491,570	3,580,987	2,918,039	(29,591)	(29,591)	(29,591)	(20,596)	12,668	8,344
712330	Clinton School District	3,909,931	4,569,992	4,687,025	3,819,316	58,068	58,068	58,068	65,351	74,748	27,875
712340	Coahoma Co Agriculture High School District	173,184	202,420	207,604	169,170	(15,609)	(15,609)	(15,609)	(13,514)	(5,951)	(1,665)
712350	Coahoma County School District	1,553,333	1,815,561	1,862,056	1,517,334	(26,008)	(26,008)	(26,008)	(21,955)	8,583	9,063
712360	Coffeetown School District	641,903	750,266	769,480	627,026	(2,318)	(2,318)	(2,318)	243	6,996	3,010

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2020	2021	2022	2023	2024	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
712370	Columbia School District	1,435,710	1,678,082	1,721,056	1,402,437	9,434	9,434	9,434	10,370	22,581	11,706
712380	Columbus School District	3,168,138	3,702,971	3,797,801	3,094,714	(48,132)	(48,132)	(48,132)	(41,198)	3,193	8,803
712390	Copiah County School District	2,064,609	2,413,149	2,474,948	2,016,761	(70)	(70)	(70)	6,583	26,059	11,479
712400	Corinth School District	1,920,388	2,244,581	2,302,063	1,875,882	10,186	10,186	10,186	11,226	21,635	10,780
712410	Covington County School District	2,728,381	3,188,977	3,270,644	2,665,150	17,858	17,858	17,858	25,079	40,531	15,839
712420	Desoto County School District	23,294,678	27,227,202	27,924,468	22,754,812	321,010	321,010	321,010	352,581	414,205	162,500
712440	Durant School District	0	0	0	0	(60,970)	(60,970)	(60,970)	(61,006)	(60,991)	(24,371)
712450	East Jasper School District	1,005,411	1,175,141	1,205,235	982,110	11,303	11,303	11,303	15,601	22,716	8,310
712460	East Tallahatchie School District	1,235,928	1,444,573	1,481,568	1,207,285	(7,456)	(7,456)	(7,456)	(3,669)	7,128	3,375
712470	Enterprise School District	797,354	931,960	955,827	778,875	8,994	8,994	8,994	8,907	9,075	3,725
712480	Forest School District	1,358,871	1,588,271	1,628,945	1,327,378	18,213	18,213	18,213	18,593	19,780	7,990
712490	Forrest County School District	2,281,532	2,666,692	2,734,984	2,228,656	11,646	11,646	11,646	18,602	33,687	13,169
712500	Forrest Co Agriculture High School District	514,231	601,042	616,434	502,314	(6,241)	(6,241)	(6,241)	(5,078)	504	963
712510	Franklin County School District	1,304,493	1,524,712	1,563,759	1,274,260	(7,746)	(7,746)	(7,746)	(2,823)	13,054	6,398
712520	George County School District	3,609,076	4,218,347	4,326,376	3,525,434	61,366	61,366	61,366	62,836	64,787	25,528
712530	Greene County School District	1,803,947	2,108,483	2,162,479	1,762,140	(6,573)	(6,573)	(6,573)	(2,532)	13,514	7,166
712540	Greenville School District	4,435,393	5,184,160	5,316,922	4,332,600	(90,400)	(90,400)	(90,400)	(69,665)	15,151	15,787
712550	Greenwood School District	2,756,162	3,221,447	3,303,945	2,692,286	26,411	26,411	26,411	33,957	52,196	21,050
712560	Grenada School District	3,949,533	4,616,279	4,734,498	3,858,000	39,407	39,407	39,407	42,649	55,519	23,628
712570	Gulfport School District	4,961,446	5,799,019	5,947,527	4,846,461	43,487	43,487	43,487	51,866	69,901	27,565
712580	Hancock County School District	3,235,520	3,781,728	3,878,576	3,160,535	24,652	24,652	24,652	27,686	40,855	17,966
712590	Harrison County School District	12,139,405	14,188,736	14,552,098	11,858,068	100,941	100,941	100,941	124,337	183,998	74,966
712600	Hattiesburg School District	3,813,587	4,457,383	4,571,533	3,725,205	(76,026)	(76,026)	(76,026)	(46,401)	31,761	15,122
712610	Hazlehurst School District	1,417,978	1,657,356	1,699,800	1,385,116	30,090	30,090	30,090	25,120	7,923	1,679
712630	Hinds County School District	3,800,583	4,442,184	4,555,945	3,712,503	(96,018)	(96,018)	(96,018)	(80,581)	(11,791)	4,029
712640	Hollandale School District	692,735	809,680	830,415	676,680	4,178	4,178	4,178	6,979	15,819	6,943
712650	Holly Springs School District	1,243,612	1,453,554	1,490,779	1,214,791	(306)	(306)	(306)	2,701	12,261	5,581
712660	Holmes County School District	2,847,778	3,328,529	3,413,770	2,781,779	33,185	33,185	33,185	47,613	82,707	33,470
712670	Houston School District	1,588,206	1,856,322	1,903,861	1,551,399	(8,955)	(8,955)	(8,955)	(5,739)	8,125	4,946
712680	Humphreys County School District	1,573,430	1,839,050	1,886,147	1,536,965	(1,253)	(1,253)	(1,253)	3,821	16,414	6,763
712710	Itawamba County School District	2,921,661	3,414,886	3,502,338	2,853,950	655	655	655	4,100	18,139	8,858
712720	Jackson County School District	7,030,783	8,217,695	8,428,143	6,867,841	66,792	66,792	66,792	80,790	116,333	47,308
712730	Jackson Independent School District	25,630,589	29,957,452	30,724,638	25,036,587	(261,510)	(261,510)	(261,510)	(166,039)	139,062	77,616

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)

**State of Mississippi**  
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**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	2020	2021	2022	2023	2024	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
712740	Jefferson County School District	1,314,541	1,536,457	1,575,804	1,284,076	(10,084)	(10,084)	(10,084)	(4,251)	16,950	8,810
712750	Jefferson Davis Co School District	1,395,517	1,631,104	1,672,875	1,363,176	(25,237)	(25,237)	(25,237)	(19,792)	2,753	3,731
712760	Jones County School District	7,222,881	8,442,222	8,658,420	7,055,487	77,687	77,687	77,687	80,683	102,209	44,769
712770	Kemper County School District	1,353,551	1,582,053	1,622,568	1,322,182	897	897	897	4,282	8,690	2,547
712780	Kosciusko School District	1,929,254	2,254,944	2,312,691	1,884,543	7,415	7,415	7,415	13,586	29,059	11,912
712790	Lafayette County School District	2,634,992	3,079,822	3,158,694	2,573,925	40,787	40,787	40,787	44,021	42,620	14,665
712800	Lamar County School District	9,094,801	10,630,153	10,902,382	8,884,025	158,739	158,739	158,739	169,891	207,894	86,369
712810	Lauderdale County School District	5,410,068	6,323,376	6,485,313	5,284,687	(144)	(144)	(144)	15,455	61,802	27,380
712820	Laurel School District	3,100,756	3,624,214	3,717,027	3,028,894	(32,367)	(32,367)	(32,367)	(21,726)	13,059	7,876
712830	Lawrence County School District	1,759,026	2,055,978	2,108,630	1,718,259	(9,064)	(9,064)	(9,064)	(2,870)	18,925	9,529
712840	Leake County School District	2,462,400	2,878,093	2,951,799	2,405,332	(18,346)	(18,346)	(18,346)	(7,548)	22,457	10,262
712850	Lee County School District	6,028,328	7,046,008	7,226,451	5,888,618	7,193	7,193	7,193	20,332	65,148	29,848
712860	Leflore County School District	2,163,318	2,528,521	2,593,275	2,113,182	(17,288)	(17,288)	(17,288)	(8,026)	27,821	14,923
712870	Leland School District	939,211	1,097,765	1,125,878	917,444	441	441	441	5,046	11,951	3,754
712880	Lincoln County School District	2,295,127	2,682,582	2,751,280	2,241,936	15,285	15,285	15,285	21,450	32,153	11,886
712890	Long Beach School District	2,264,391	2,646,657	2,714,436	2,211,913	30,019	30,019	30,019	32,035	34,667	13,314
712900	Louisville School District	2,583,569	3,019,718	3,097,050	2,523,693	(16,065)	(16,065)	(16,065)	(7,492)	24,512	13,009
712910	Lowndes County School District	4,622,171	5,402,469	5,540,822	4,515,050	31,021	31,021	31,021	46,408	85,412	34,995
712920	Lumberton School District	0	0	0	0	(88,399)	(88,399)	(88,399)	(89,710)	(93,102)	(37,332)
712930	Madison County School District	10,171,141	11,888,196	12,192,643	9,935,419	136,159	136,159	136,159	143,209	160,621	64,521
712940	Marion County School District	1,920,979	2,245,272	2,302,771	1,876,459	12,709	12,709	12,709	15,613	24,436	10,319
712950	Marshall County School District	2,301,037	2,689,490	2,758,366	2,247,710	(21,785)	(21,785)	(21,785)	(15,450)	12,325	8,396
712960	Mecomb School District	2,377,285	2,778,610	2,849,768	2,322,191	(23,257)	(23,257)	(23,257)	(12,802)	27,671	15,361
712970	Meridian School District	5,267,029	6,156,190	6,313,845	5,144,963	(17,837)	(17,837)	(17,837)	(8,988)	28,727	16,049
712980	Monroe County School District	1,949,941	2,279,124	2,337,490	1,904,751	8,507	8,507	8,507	11,772	26,240	12,329
712990	Montgomery County School District	0	0	0	0	(65,049)	(65,049)	(65,049)	(64,628)	(64,284)	(25,878)
713000	Moss Point School District	2,137,902	2,498,815	2,562,807	2,088,355	17,254	17,254	17,254	19,937	29,365	12,588
713020	Natchez-Adams School District	3,600,801	4,208,676	4,316,456	3,517,351	17,246	17,246	17,246	21,917	36,719	15,735
713030	Neshoba County School District	2,627,308	3,070,841	3,149,483	2,566,419	(16,115)	(16,115)	(16,115)	(7,301)	26,717	14,277
713040	Nettleton School District	1,044,422	1,220,737	1,251,999	1,020,217	(1,903)	(1,903)	(1,903)	641	11,797	6,110
713050	New Albany School District	1,987,770	2,323,338	2,382,837	1,941,702	4,668	4,668	4,668	9,228	25,099	11,438
713060	Newton County School District	1,460,535	1,707,097	1,750,815	1,426,686	1,723	1,723	1,723	4,187	16,212	8,164
713070	Newton School District	957,534	1,119,182	1,147,843	935,343	6,155	6,155	6,155	7,317	12,278	5,513

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	<u>NOL Sensitivity - Health Care</u>		<u>NOL Sensitivity - Discount Rate</u>		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%						
		Total	Employer's	Employer's	Employer's	2020	2021	2022	2023	2024	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
713080	North Bolivar School District	962,854	1,125,399	1,154,220	940,539	(48,488)	(48,488)	(48,488)	(47,260)	(32,363)	(9,740)
713090	North Panola School District	1,563,381	1,827,306	1,874,102	1,527,149	13,216	13,216	13,216	15,466	22,877	9,729
713100	North Pike School District	2,022,643	2,364,098	2,424,641	1,975,767	33,921	33,921	33,921	34,545	35,302	13,932
713110	North Tippah School District	1,012,504	1,183,431	1,213,738	989,038	(6,069)	(6,069)	(6,069)	(3,178)	7,216	3,864
713120	Noxubee School District	1,506,639	1,760,984	1,806,081	1,471,721	(48,288)	(48,288)	(48,288)	(41,666)	(21,449)	(7,306)
713130	Ocean Springs School District	4,405,248	5,148,926	5,280,786	4,303,154	57,187	57,187	57,187	65,198	78,400	29,907
713140	Okolona School District	641,311	749,575	768,771	626,449	942	942	942	1,810	5,460	2,617
713160	Oxford School District	3,580,114	4,184,496	4,291,657	3,497,143	15,043	15,043	15,043	18,230	35,045	16,518
713170	Pascagoula School District	7,852,371	9,177,980	9,413,021	7,670,388	47,506	47,506	47,506	61,414	93,318	37,196
713180	Pass Christian School District	1,678,640	1,962,022	2,012,268	1,639,737	14,004	14,004	14,004	15,271	21,954	9,781
713190	Pearl School District	3,299,946	3,857,031	3,955,807	3,223,468	751	751	751	13,406	43,743	17,714
713200	Pearl River Co School District	2,284,487	2,670,146	2,738,527	2,231,543	31,940	31,940	31,940	36,886	39,728	13,575
713210	Perry County School District	1,228,836	1,436,283	1,473,065	1,200,357	2,285	2,285	2,285	4,642	13,765	6,472
713220	Petal School District	3,386,834	3,958,587	4,059,963	3,308,342	15,206	15,206	15,206	22,448	49,064	22,220
713230	Philadelphia School District	965,809	1,128,854	1,157,763	943,426	(1,511)	(1,511)	(1,511)	2,377	14,537	6,638
713240	Picayune School District	3,710,149	4,336,483	4,447,537	3,624,165	48,741	48,741	48,741	51,439	55,998	21,942
713250	Pontotoc School District	1,968,856	2,301,231	2,360,164	1,923,226	17,820	17,820	17,820	21,196	31,132	13,001
713260	Pontotoc County School District	2,845,413	3,325,766	3,410,936	2,779,469	4,039	4,039	4,039	14,704	44,378	19,031
713270	Poplarville School District	1,691,053	1,976,530	2,027,147	1,651,862	12,748	12,748	12,748	16,676	25,915	10,384
713280	Prentiss County School District	2,219,470	2,594,152	2,660,587	2,168,032	9,449	9,449	9,449	14,584	24,156	9,021
713290	Quitman School District	1,723,561	2,014,527	2,066,117	1,683,617	(21,836)	(21,836)	(21,836)	(12,954)	16,382	8,850
713300	Quitman County School District	1,350,596	1,578,599	1,619,025	1,319,295	18,050	18,050	18,050	20,160	21,084	7,367
713310	Rankin County School District	15,879,108	18,559,762	19,035,062	15,511,102	142,290	142,290	142,290	168,742	243,832	101,117
713320	Richton School District	601,710	703,288	721,299	587,765	(7,706)	(7,706)	(7,706)	(5,225)	2,750	1,681
713330	Scott County School District	3,468,402	4,053,925	4,157,742	3,388,020	28,942	28,942	28,942	29,512	34,280	14,634
713340	Senatobia School District	1,513,731	1,769,274	1,814,584	1,478,650	13,410	13,410	13,410	19,490	33,837	13,579
713360	Simpson County School District	3,159,863	3,693,299	3,787,882	3,086,631	11,436	11,436	11,436	14,377	29,929	14,294
713370	Smith County School District	2,262,027	2,643,894	2,711,602	2,209,603	(8,668)	(8,668)	(8,668)	(1,465)	19,180	8,696
713380	South Delta School District	1,000,091	1,168,923	1,198,858	976,914	(394)	(394)	(394)	3,123	12,603	5,384
713390	South Panola School District	4,002,729	4,678,455	4,798,267	3,909,964	27,979	27,979	27,979	35,990	60,964	26,066
713400	South Pike School District	1,715,878	2,005,546	2,056,906	1,676,111	38,071	38,071	38,071	39,436	32,751	10,475
713410	South Tippah School District	2,549,878	2,980,339	3,056,663	2,490,783	9,458	9,458	9,458	13,627	29,521	13,457
713430	Starkville-Oktibbeha	4,897,019	5,723,716	5,870,296	4,783,528	12,596	12,596	12,596	25,674	54,492	21,353

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2020	2021	2022	2023	2024	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
713440	Stone County School District	2,231,291	2,607,970	2,674,757	2,179,580	(12,787)	(12,787)	(12,787)	(3,622)	20,500	8,927
713450	Sunflower School District	3,596,073	4,203,149	4,310,788	3,512,732	(24,756)	(24,756)	(24,756)	(21,905)	12,410	12,343
713460	Tate County School District	1,920,979	2,245,272	2,302,771	1,876,459	3,139	3,139	3,139	7,806	23,597	10,744
713470	Tishomingo Co School District	2,649,769	3,097,093	3,176,407	2,588,359	21,540	21,540	21,540	26,071	39,146	16,328
713480	Tunica County School District	2,011,413	2,350,972	2,411,179	1,964,797	(20,215)	(20,215)	(20,215)	(8,201)	21,602	9,123
713490	Tupelo School District	6,425,527	7,510,261	7,702,593	6,276,612	14,547	14,547	14,547	37,086	96,436	40,386
713500	Union County School District	2,248,432	2,628,004	2,695,305	2,196,323	13,609	13,609	13,609	19,279	34,181	14,123
713510	Union School District	818,633	956,831	981,335	799,660	2,796	2,796	2,796	5,012	14,122	6,699
713520	Vicksburg-Warren School District	6,563,246	7,671,230	7,867,684	6,411,140	(16,146)	(16,146)	(16,146)	4,670	72,060	33,852
713530	Walthall County School District	1,789,170	2,091,212	2,144,766	1,747,705	(13,609)	(13,609)	(13,609)	(6,678)	13,220	6,279
713540	Water Valley School District	1,004,820	1,174,450	1,204,527	981,533	(3,560)	(3,560)	(3,560)	(2,352)	8,410	5,481
713550	Wayne County School District	3,359,645	3,926,808	4,027,370	3,281,783	47,434	47,434	47,434	49,945	48,127	17,209
713560	Webster County School District	1,535,601	1,794,836	1,840,800	1,500,013	(1,525)	(1,525)	(1,525)	1,898	18,333	9,591
713570	West Bolivar School District	1,443,394	1,687,063	1,730,267	1,409,943	(14,780)	(14,780)	(14,780)	(11,896)	3,248	3,547
713580	West Jasper School District	1,387,242	1,621,432	1,662,955	1,355,092	3,470	3,470	3,470	4,065	10,197	5,349
713590	West Point School District	2,729,563	3,190,358	3,272,061	2,666,304	(20,074)	(20,074)	(20,074)	(12,957)	11,648	6,795
713600	West Tallahatchie School District	961,081	1,123,327	1,152,094	938,807	9,803	9,803	9,803	11,810	12,284	3,789
713610	Western Line School District	1,900,292	2,221,092	2,277,972	1,856,251	22,017	22,017	22,017	25,796	34,100	13,500
713620	Wilkinson County School District	1,069,246	1,249,753	1,281,758	1,044,466	(14,062)	(14,062)	(14,062)	(9,591)	5,342	3,339
713630	Winona County School District	1,156,134	1,351,308	1,385,914	1,129,340	23,070	23,070	23,070	25,926	35,878	15,234
713640	Yazoo City School District	2,096,527	2,450,455	2,513,209	2,047,939	34,416	34,416	34,416	41,571	54,348	20,697
713650	Yazoo County School District	1,344,685	1,571,690	1,611,940	1,313,522	(9,635)	(9,635)	(9,635)	(2,598)	13,277	5,171
	Total School Districts	412,752,785	482,432,221	494,786,916	403,187,024	925,079	925,079	925,079	1,887,150	4,846,924	2,129,914
<b>CAFR STATE AGENCIES</b>											
721340	MS State Board of Examiners for Prof Counselors	7,093	8,290	8,503	6,928	1,151	1,151	1,151	1,170	596	74
721350	MS Dept Of Child Protection Services	10,086,618	11,789,404	12,091,321	9,852,855	1,556,953	1,556,953	1,556,953	1,174,748	118,942	3,854
721360	MS Board Of Optometry	7,093	8,290	8,503	6,928	1,098	1,098	1,098	849	163	37
721380	Office Of State Public Defender	137,719	160,969	165,091	134,528	(2,138)	(2,138)	(2,138)	(1,889)	129	433
721390	Board Of Tax Appeals	40,193	46,978	48,181	39,261	(244)	(244)	(244)	45	705	284
721410	MS State Board Of Physical Therapy	21,279	24,871	25,508	20,785	51	51	51	106	253	107
721430	Military Department - Adjutant General's Office	649,586	759,247	778,691	634,532	(2,638)	(2,638)	(2,638)	(1,298)	3,914	2,123
721470	Mississippi State Bar	130,627	152,678	156,588	127,599	(3,605)	(3,605)	(3,605)	(3,022)	(1,114)	(300)

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**State of Mississippi**  
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**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
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Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	2020	2021	2022	2023	2024	Thereafter
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
721480	MS Capital Post-Conviction Counsel	57,334	67,013	68,729	56,005	1,331	1,331	1,331	1,286	1,201	486
721490	MS Board Of Geologists	7,093	8,290	8,503	6,928	12	12	12	4	46	37
721500	MS Dept Of Transportation	20,271,944	23,694,180	24,300,969	19,802,131	(62,687)	(62,687)	(62,687)	(15,801)	146,227	72,547
721510	South MS Regional Center	0	0	0	0	(496,509)	(496,509)	(496,509)	(487,052)	(446,932)	(173,960)
721520	MS Dept Of Corrections	12,476,907	14,583,213	14,956,677	12,187,748	(459,640)	(459,640)	(459,640)	(369,785)	(81,860)	(11,858)
721530	Archives & History Dept	1,030,827	1,204,847	1,235,703	1,006,937	23,350	23,350	23,350	26,169	28,137	10,027
721540	Legislative Peer Committee	160,180	187,221	192,016	156,468	(5,039)	(5,039)	(5,039)	(3,446)	2,497	1,590
721550	MS Public Service Commission	551,469	644,566	661,073	538,688	(4,785)	(4,785)	(4,785)	(5,786)	(589)	1,775
721560	Dept Of Environmental Quality	2,616,669	3,058,406	3,136,729	2,556,026	2,427	2,427	2,427	9,143	29,920	13,333
721570	MS State Hospital	9,145,633	10,689,566	10,963,317	8,933,679	(365,594)	(365,594)	(365,594)	(293,263)	(21,711)	18,740
721590	MS Real Estate Commission	130,627	152,678	156,588	127,599	1,421	1,421	1,421	1,610	1,412	395
721600	Mississippi State Senate Staff	254,751	297,758	305,383	248,847	(5,294)	(5,294)	(5,294)	(3,982)	1,122	992
721610	Mississippi State Senate Members	307,357	359,243	368,443	300,233	(133)	(133)	(133)	479	2,776	1,339
721620	MS House Of Representatives Staff	345,776	404,149	414,499	337,763	392	392	392	883	3,296	1,649
721630	MS House Of Representatives Members	748,886	875,311	897,727	731,530	(1,208)	(1,208)	(1,208)	648	7,031	3,363
721640	Attorney General'S Office	1,962,945	2,294,322	2,353,078	1,917,453	(4,898)	(4,898)	(4,898)	(627)	15,884	8,098
721650	MS Arts Commission	78,021	91,193	93,528	76,213	(576)	(576)	(576)	46	1,715	748
721660	Boswell Regional Center	8,656,818	10,118,231	10,377,351	8,456,192	761,148	761,148	761,148	782,889	862,256	352,548
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,966,357	8,142,392	8,350,912	6,804,908	(26,076)	(26,076)	(26,076)	(630)	79,032	37,040
721680	State Insurance Department	857,643	1,002,427	1,028,099	837,767	(4,991)	(4,991)	(4,991)	(2,716)	3,435	1,597
721690	Ellisville State School	9,532,193	11,141,384	11,426,706	9,311,280	99,740	99,740	99,740	134,558	329,626	162,217
721700	MS Port Authority/Gulfport	219,287	256,306	262,870	214,205	5,079	5,079	5,079	5,166	5,915	2,513
721710	State Dept Of Health	11,536,513	13,484,066	13,829,382	11,269,149	(354,873)	(354,873)	(354,873)	(272,360)	24,406	37,572
721720	State Soil & Water Conservation	77,430	90,502	92,819	75,636	1,626	1,626	1,626	1,901	2,940	1,283
721730	Banking & Consumer Finance	491,771	574,790	589,509	480,374	10,923	10,923	10,923	11,706	8,665	2,164
721740	Yellow Creek Port Authority	63,836	74,612	76,523	62,356	(471)	(471)	(471)	(127)	760	328
721750	MS Workers Compensation Commission	375,330	438,692	449,926	366,631	(1,404)	(1,404)	(1,404)	(220)	3,256	1,491
721760	Veterans Home Purchase Board	117,032	136,789	140,292	114,320	171	171	171	379	949	407
721770	MS State Personnel Board	281,941	329,537	337,976	275,406	(11,262)	(11,262)	(11,262)	(10,294)	(3,430)	(149)
721780	State Veterans Affairs Board	3,070,611	3,588,981	3,680,891	2,999,448	(25,759)	(25,759)	(25,759)	(18,678)	7,991	5,908
721790	State Fair Commission	134,173	156,824	160,840	131,063	634	634	634	1,068	3,025	1,462
721800	MS Dept Of Information Technology Services	789,670	922,979	946,616	771,369	(26,352)	(26,352)	(26,352)	(21,474)	(5,643)	(1,070)
721810	State Aid Road Construction	335,728	392,404	402,454	327,947	(156)	(156)	(156)	68	1,653	944

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)

**State of Mississippi**  
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**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2020	2021	2022	2023	2024	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
721820	Rehabilitation Services	6,118,170	7,151,018	7,334,150	5,976,379	(44,574)	(44,574)	(44,574)	(39,609)	17,816	19,351
721830	MS Gaming Commission	731,745	855,276	877,179	714,787	(9,142)	(9,142)	(9,142)	(6,613)	3,349	2,428
721840	MS Department Of Revenue	4,533,510	5,298,841	5,434,540	4,428,444	(85,720)	(85,720)	(85,720)	(67,408)	(14,344)	(2,977)
721850	Joint Legislative Budget Office	170,228	198,966	204,061	166,283	5,048	5,048	5,048	5,014	3,916	1,291
721860	MS Finance And Administration	2,880,877	3,367,217	3,453,448	2,814,112	12,599	12,599	12,599	18,925	37,464	16,004
721870	MS Cosmetology Board	59,107	69,085	70,855	57,737	(852)	(852)	(852)	(977)	121	416
721880	Board Social Workers, Marriage, Family Therapists	21,279	24,871	25,508	20,785	51	51	51	106	253	107
721890	MS Library Commission	301,446	352,335	361,358	294,460	1,820	1,820	1,820	2,318	4,629	2,161
721900	MS Emergency Management	779,031	910,544	933,862	760,976	3,685	3,685	3,685	4,166	7,040	3,282
721910	MS Secretary Of State	632,445	739,213	758,143	617,788	(7,281)	(7,281)	(7,281)	(4,863)	2,671	1,568
721920	MS Dept Of Human Services	9,973,132	11,656,760	11,955,280	9,742,000	(1,845,005)	(1,845,005)	(1,845,005)	(1,397,370)	(95,823)	30,219
721930	MS Board Of Nursing	171,410	200,347	205,478	167,438	1,447	1,447	1,447	1,870	1,232	64
721940	MS Dept Of Education	3,995,636	4,670,165	4,789,764	3,903,035	(5,968)	(5,968)	(5,968)	3,803	28,850	12,145
721950	MS Community College Board	459,262	536,793	550,539	448,618	33,242	33,242	33,242	32,739	29,555	11,280
721960	Military Department - Army Guard	1,685,142	1,969,621	2,020,062	1,646,088	29,556	29,556	29,556	33,419	39,403	14,961
721970	Military Department - Air Guard	1,193,962	1,395,523	1,431,261	1,166,292	1,356	1,356	1,356	4,625	15,265	6,918
721980	Military Department - Ycp (Shelby Base Ops)	446,258	521,594	534,951	435,916	957	957	957	1,400	4,394	2,282
721990	Educational Television (MS Public Broadcasting)	606,438	708,815	726,967	592,384	(15,906)	(15,906)	(15,906)	(11,028)	5,949	3,871
722010	Pearl River Basin Development Dist.	0	0	0	0	(3,409)	(3,409)	(3,409)	(3,411)	(3,404)	(1,353)
722020	MS Dept Of Wildlife, Fisheries & Parks	3,463,673	4,048,398	4,152,074	3,383,401	18,840	18,840	18,840	25,868	38,520	14,415
722040	Public Employees Retirement System	1,046,786	1,223,500	1,254,833	1,022,526	2,025	2,025	2,025	4,369	13,178	6,162
722050	MS Bureau Of Narcotics	886,015	1,035,588	1,062,109	865,481	(28,450)	(28,450)	(28,450)	(22,806)	(891)	1,975
722060	North MS Regional Center	5,727,473	6,694,364	6,865,801	5,594,736	(62,823)	(62,823)	(62,823)	(36,178)	90,500	53,415
722070	MS Oil & Gas Board	183,232	214,164	219,649	178,985	(3,895)	(3,895)	(3,895)	(2,940)	1,405	1,132
722080	MS Animal Health Board	160,180	187,221	192,016	156,468	(3,125)	(3,125)	(3,125)	(2,790)	(1,375)	(383)
722090	State Treasurer's Office	245,885	287,395	294,755	240,187	(2,388)	(2,388)	(2,388)	(634)	4,312	1,949
722110	Medicaid Division	6,270,667	7,329,258	7,516,954	6,125,341	35,248	35,248	35,248	37,229	40,724	15,996
722120	MS Dept Of Agriculture & Commerce	1,201,055	1,403,813	1,439,764	1,173,220	(4,862)	(4,862)	(4,862)	(1,159)	14,756	7,839
722130	MS Office Of State Auditor	900,791	1,052,860	1,079,823	879,915	26,944	26,944	26,944	29,264	24,024	6,771
722150	Governor's Office	161,953	189,294	194,141	158,200	1,361	1,361	1,361	2,353	4,436	1,718
722170	MS State Board Of Pharmacy	106,393	124,354	127,538	103,927	1,306	1,306	1,306	1,134	532	156
722180	MS Supreme Court	1,701,101	1,988,275	2,039,193	1,661,677	8,116	8,116	8,116	9,535	16,787	7,766
722190	Barber Examiners Board	21,279	24,871	25,508	20,785	498	498	498	414	253	107

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	2020	2021	2022	2023	2024	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
722200	Grand Gulf Military	29,554	34,543	35,427	28,869	(852)	(852)	(852)	(672)	239	231
722220	MS Development Authority	1,461,126	1,707,788	1,751,523	1,427,264	(25,230)	(25,230)	(25,230)	(18,931)	3,649	3,559
722230	Mental Health Dept Of MS	570,383	666,673	683,746	557,164	(14,557)	(14,557)	(14,557)	(11,139)	3,977	3,493
722240	MS Motor Vehicle Commission	21,279	24,871	25,508	20,785	408	408	408	356	253	107
722250	District Attorneys & Staff	1,351,187	1,579,290	1,619,734	1,319,873	2,291	2,291	2,291	5,916	15,932	6,791
722260	State Architecture Board	14,186	16,580	17,005	13,857	35	35	35	69	109	30
722270	East MS State Hospital	6,621,171	7,738,934	7,937,121	6,467,722	(241,219)	(241,219)	(241,219)	(206,272)	(10,167)	26,490
722280	MS State Board Of Contractors	106,393	124,354	127,538	103,927	(698)	(698)	(698)	(9)	1,452	543
722290	State Fire Academy	401,337	469,089	481,102	392,036	(2,560)	(2,560)	(2,560)	(1,315)	4,817	2,788
722310	Hudspeth Center	0	0	0	0	(829,481)	(829,481)	(829,481)	(820,661)	(763,174)	(295,421)
722320	Professional Engineers & Land Surveyors Board	33,691	39,379	40,387	32,910	(203)	(203)	(203)	(120)	114	58
722360	MS Ethics Commission	42,557	49,741	51,015	41,571	283	283	283	335	797	411
722370	Nursing Home Administrators Board	14,186	16,580	17,005	13,857	34	34	34	68	170	73
722390	MS Judicial Performance Commission	21,279	24,871	25,508	20,785	496	496	496	412	(154)	(163)
722450	MS Dept Of Employment Security	2,824,135	3,300,895	3,385,428	2,758,684	(51,443)	(51,443)	(51,443)	(34,106)	13,398	7,239
722490	State Dental Examiners Board	28,371	33,161	34,010	27,714	(1,974)	(1,974)	(1,974)	(1,692)	(1,475)	(702)
722510	MS Forestry Commission	1,766,710	2,064,959	2,117,841	1,725,765	(141,860)	(141,860)	(141,860)	(125,779)	(25,530)	6,516
722520	Medical Licensure Board	150,132	175,477	179,970	146,653	3,094	3,094	3,094	3,845	6,754	3,014
722530	Public Accountancy Board Of MS	35,464	41,451	42,513	34,642	18	18	18	239	690	256
722590	Board Of Funeral Services	7,093	8,290	8,503	6,928	32	32	32	132	200	37
722600	Administrative Office Of The Courts/Trial Support	1,939,302	2,266,688	2,324,736	1,894,358	3,266	3,266	3,266	4,588	14,335	7,512
722620	MS Dept Of Marine Resources	999,500	1,168,232	1,198,150	976,336	14,044	14,044	14,044	13,032	15,182	7,276
722630	Mississippi Auctioneers Commission	0	0	0	0	(1,135)	(1,135)	(1,135)	(1,140)	(921)	(308)
	Total CAFR State Agencies	180,007,557	210,395,784	215,783,848	175,835,786	(2,625,337)	(2,625,337)	(2,625,337)	(1,929,608)	754,740	585,034
<b>UNIVERSITIES/OTHER STATE AGENCIES</b>											
721370	Charter School Authorizer Board	8,866	10,363	10,628	8,661	304	304	304	322	(71)	(150)
721460	MS Business Finance Corp	28,371	33,161	34,010	27,714	63	63	63	109	299	146
721580	MS Industries For The Blind	609,985	712,960	731,218	595,848	26,058	26,058	26,058	27,878	32,327	12,980
722100	Pearl River Valley Water Supply	604,074	706,052	724,133	590,074	(6,404)	(6,404)	(6,404)	(3,569)	4,053	1,888
722160	Pat Harrison Waterway District	213,968	250,089	256,493	209,009	(8,948)	(8,948)	(8,948)	(7,525)	(2,361)	(457)
722210	Tombigbee River Valley Water Mgt	94,571	110,536	113,367	92,380	(602)	(602)	(602)	(288)	1,713	1,025
722330	University Medical Center	59,796,229	69,890,817	71,680,667	58,410,426	263,345	263,345	263,345	412,391	940,004	424,033

See Notes to Schedule of OPEB Amounts by Employer - Sensitivity and Remaining Deferred Outflows (Inflows) of Resources. (Totals may not add due to rounding.)



**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2019**

Group Number	Employer Name	NOL Sensitivity - Health Care		NOL Sensitivity - Discount Rate		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.50%	Plus 1% - 4.50%	2020	2021	2022	2023	2024	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
722340	University Of Southern MS	14,153,773	16,543,162	16,966,819	13,825,752	39,022	39,022	39,022	62,053	136,468	60,113
722400	Alcorn State University	4,372,739	5,110,929	5,241,816	4,271,399	(31,886)	(31,886)	(31,886)	(22,284)	19,232	12,797
722410	Jackson State University	6,833,366	7,986,950	8,191,489	6,674,999	(209,209)	(209,209)	(209,209)	(186,208)	(49,909)	2,083
722420	University Of Mississippi	20,709,927	24,206,102	24,826,001	20,229,964	201,269	201,269	201,269	227,919	278,136	108,092
722430	Mississippi State University	30,630,454	35,801,376	36,718,221	29,920,577	(43,316)	(43,316)	(43,316)	51,540	370,208	174,075
722470	MS University Of Women	2,379,059	2,780,683	2,851,894	2,323,923	4,424	4,424	4,424	9,778	23,720	9,877
722480	MS Valley State University	3,071,793	3,590,362	3,682,309	3,000,603	(19,588)	(19,588)	(19,588)	(12,521)	17,938	10,907
722540	University Press Of MS	141,857	165,805	170,051	138,569	1,928	1,928	1,928	2,169	2,178	725
722550	MS Institutions Of Higher Learning	562,108	657,001	673,826	549,081	(7,767)	(7,767)	(7,767)	(5,248)	4,329	2,721
722560	Delta State University	3,295,809	3,852,195	3,950,847	3,219,427	14,988	14,988	14,988	21,330	35,651	14,138
722570	MS Prison Industries	170,819	199,656	204,770	166,861	(5,351)	(5,351)	(5,351)	(6,342)	(6,622)	(2,108)
	Total Univisities/Other State Agencies	147,677,768	172,608,199	177,028,559	144,255,267	218,330	218,330	218,330	571,504	1,807,293	832,885
	Grand Total All	786,304,000	919,045,000	942,581,000	768,081,000	(1,354,000)	(1,354,000)	(1,354,000)	749,000	7,940,000	3,786,000

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Note to the Schedule of OPEB Amounts by Employer –**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for Year Ended June 30, 2019**

**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.