

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, 2020

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
As of and for the Year Ended June 30, 2020

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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 benefit trust fund of the State of Mississippi, as of and for the year ended June 30, 2020, 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 OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the OPEB Plan as of and for the year ended June 30, 2020, 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 judgement, 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 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, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

The OPEB Plan is reported as an other employee benefit trust fund in the financial statements of the State of Mississippi.

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, 2020, and our report thereon, dated December 4, 2020, 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, 2020, 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, 2020, 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, 2020, is fairly stated, in all material respects, in relation to the Schedules as a whole.

Restriction on Use

Our report is intended solely for the information and use of the OPEB Plan's management, 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

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, 2020

Group Number	Employer Name	FY 2020 Average Employee Enrollment	FY 2020 Implicit Subsidy Cost	Percentage Relationship to Total
LIBRARIES:				
711420	Choctaw County Library	3	\$722	0.00232623%
711430	Amory Municipal Library	3	699	0.00225119%
711440	Evans Memorial Library	2	559	0.00180095%
711450	Wilkinson County Library System	2	675	0.00217615%
711460	Covington County Library System	6	1,677	0.00540285%
711470	Sharkey Issaquena County Library System	3	838	0.00270143%
711490	Wayne Co Library System	9	2,515	0.00810428%
711500	Benton Co Library System	4	1,118	0.00360190%
711510	Lamar Co Library	17	4,681	0.01508297%
711520	Bolivar Co Library	10	2,888	0.00930492%
711530	Carnegie Public Library	7	1,933	0.00622829%
711540	Carroll Co Library System	2	559	0.00180095%
711550	Central Miss Regional Library	67	18,584	0.05988163%
711560	Copiah-Jefferson Regional Library System	5	1,374	0.00442734%
711570	Dixie Regional Library System	14	3,819	0.01230650%
711580	East Miss Regional Library	9	2,492	0.00802924%
711590	Elizabeth Jones Library	4	1,188	0.00382702%
711600	First Regional Library	76	21,309	0.06866127%
711610	Greenwood-Leflore Public Library System	9	2,515	0.00810428%
711620	Hancock Co Library System	22	6,241	0.02011062%
711630	Harriette Person Memorial Library	2	559	0.00180095%
711640	Harrison Co Library System	45	12,436	0.04007117%
711650	The Library - Hattiesburg; Petal	20	5,519	0.01778439%
711660	Judge George W. Armstrong Library	7	1,956	0.00630333%
711670	Humphreys Co Library System	3	838	0.00270143%
711680	Jackson-George Regional Library	63	17,606	0.05672997%
711690	Jackson-Hinds Library System	68	19,096	0.06153250%
711700	Jennie Stephens Smith Library	5	1,421	0.00457742%
711710	Kemper-Newton Library	7	2,073	0.00667853%
711720	Laurel-Jones Co Library	10	2,911	0.00937995%
711730	Lee-Itawamba Library System	22	6,078	0.01958535%
711740	Lincoln-Lawrence-Franklin Regional Library System	15	4,308	0.01388233%
711750	Long Beach Public Library	5	1,397	0.00450238%
711760	Columbus-Lowndes Public Library	12	3,284	0.01058059%
711770	Madison Co-Canton Public Library	28	7,685	0.02476308%
711780	Marks-Quitman Co Public Library	2	559	0.00180095%
711790	Marshall Co Library System	6	1,677	0.00540285%

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Group Number	Employer Name	FY 2020 Average Employee Enrollment	FY 2020 Implicit Subsidy Cost	Percentage Relationship to Total
711800	Meridian-Lauderdale Co Library	14	3,819	0.01230650%
711810	Mid Miss Regional Library System	30	8,337	0.02686419%
711820	Neshoba Co Public Library	5	1,304	0.00420222%
711830	Northeast Regional Library	16	4,565	0.01470777%
711840	Noxubee Co Library	2	559	0.00180095%
711850	Oktibbeha Co Library System	5	1,514	0.00487758%
711860	Pearl River Co Library System	7	2,073	0.00667853%
711870	Pike-Amite-Walthall Library System	15	4,052	0.01305690%
711880	Pine Forest Regional Library	9	2,562	0.00825436%
711890	Yazoo Library Association	2	629	0.00202607%
711900	South Miss Regional Library	9	2,632	0.00847948%
711910	Sunflower Public Library	12	3,377	0.01088075%
711920	Tallahatchie Co Library	5	1,351	0.00435230%
711930	Tombigbee Regional Library System	8	2,212	0.00712877%
711940	Warren Co-Vicksburg Public Library System	9	2,515	0.00810428%
711950	Washington Co Library System	12	3,470	0.01118091%
711960	Yalobusha Co Public Library System	2	489	0.00157583%
	Total Libraries	756	211,249	0.68068457%

COMMUNITY COLLEGES:

711970	Coahoma Community College	212	59,362	0.19127604%
711980	Copiah-Lincoln Community College	299	83,489	0.26901711%
711990	East Central Community College	202	56,311	0.18144585%
712000	East MS Community College	283	79,157	0.25505974%
712010	Hinds Community College	1073	299,931	0.96643552%
712020	Holmes Community College	338	94,528	0.30458590%
712030	Itawamba Community College	375	104,798	0.33767838%
712040	Jones Co Junior College	348	97,113	0.31291530%
712050	Meridian Community College	306	85,399	0.27517036%
712060	MS Delta Community College	233	65,021	0.20951067%
712070	MS Gulf Coast Community College	661	184,584	0.59476418%
712080	Northeast MS Community College	299	83,559	0.26924223%
712090	Northwest MS Community College	526	146,857	0.47319997%
712100	Pearl River Community College	386	107,849	0.34750857%
712110	Southwest MS Community College	190	53,214	0.17146558%
	Total Community Colleges	5,730	1,601,172	5.15927539%

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Group Number	Employer Name	FY 2020 Average Employee Enrollment	FY 2020 Implicit Subsidy Cost	Percentage Relationship to Total
SCHOOL DISTRICTS:				
712120	Aberdeen School District	158	44,178	0.14235020%
712130	Alcorn County School District	390	108,990	0.35118551%
712140	Amite County School District	173	48,463	0.15615749%
712150	Amory School District	188	52,492	0.16913935%
712160	Attala County School District	188	52,585	0.16943951%
712170	Baldwyn School District	109	30,461	0.09815185%
712180	Bay St. Louis-Waveland School	227	63,554	0.20478318%
712200	Benton County School District	150	41,942	0.13514639%
712210	Biloxi School District	670	187,285	0.60346878%
712220	Booneville School District	144	40,312	0.12989362%
712230	Brookhaven School District	381	106,568	0.34338139%
712240	Calhoun County School District	322	89,986	0.28995317%
712250	Canton School District	407	113,601	0.36604336%
712260	Carroll County School District	128	35,655	0.11488569%
712270	Chickasaw County School District	57	15,859	0.05110199%
712280	Choctaw County School District	227	63,438	0.20440798%
712290	Claiborne County School District	193	53,843	0.17349165%
712300	Clarksdale School District	302	84,351	0.27179357%
712320	Cleveland School District	426	119,144	0.38390280%
712330	Clinton School District	543	151,724	0.48888325%
712340	Coahoma Co Agriculture High School District	24	6,824	0.02198661%
712350	Coahoma County School District	219	61,225	0.19727921%
712360	Coffeeville School District	82	22,962	0.07398908%
712370	Columbia School District	208	58,035	0.18699878%
712380	Columbus School District	465	129,810	0.41827095%
712390	Copiah County School District	284	79,297	0.25550997%
712400	Corinth School District	282	78,924	0.25430934%
712410	Covington County School District	393	109,945	0.35426214%
712420	Desoto County School District	3389	946,977	3.05133687%
712450	East Jasper School District	147	41,057	0.13229488%
712460	East Tallahatchie School District	169	47,299	0.15240551%
712470	Enterprise School District	116	32,278	0.10400494%
712480	Forest School District	187	52,376	0.16876415%
712490	Forrest County School District	315	88,077	0.28379992%
712500	Forrest Co Agriculture High School Distict	75	20,890	0.06731056%
712510	Franklin County School District	182	50,722	0.16343634%
712520	George County School District	521	145,669	0.46937295%

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712530	Greene County School District	251	70,145	0.22601939%
712540	Greenville School District	605	169,144	0.54501290%
712550	Greenwood School District	698	195,040	0.62845698%
712560	Grenada School District	554	154,752	0.49863841%
712570	Gulfport School District	694	193,992	0.62508020%
712580	Hancock County School District	470	131,440	0.42352373%
712590	Harrison County School District	1718	480,184	1.54724233%
712600	Hattiesburg School District	537	149,931	0.48310520%
712610	Hazlehurst School District	195	54,425	0.17536764%
712630	Hinds County School District	519	145,157	0.46772207%
712640	Hollandale School District	90	25,035	0.08066761%
712650	Holly Springs School District	168	46,903	0.15112983%
712660	Holmes County School District	376	105,194	0.33895405%
712670	Houston School District	226	63,065	0.20320734%
712680	Humphreys County School District	232	64,695	0.20846012%
712710	Itawamba County School District	414	115,557	0.37234669%
712720	Jackson County School District	1000	279,438	0.90040064%
712730	Jackson Independent School District	3515	982,398	3.16547216%
712740	Jefferson County School District	172	48,114	0.15503190%
712750	Jefferson Davis Co School District	199	55,496	0.17881946%
712760	Jones County School District	1024	286,121	0.92193701%
712770	Kemper County School District	180	50,419	0.16246082%
712780	Kosciusko School District	270	75,408	0.24297835%
712790	Lafayette County School District	365	102,073	0.32889874%
712800	Lamar County School District	1299	363,066	1.16986798%
712810	Lauderdale County School District	742	207,313	0.66800287%
712820	Laurel School District	424	118,422	0.38157657%
712830	Lawrence County School District	251	70,075	0.22579428%
712840	Leake County School District	340	95,063	0.30631181%
712850	Lee County School District	851	237,798	0.76622976%
712870	Leland School District	130	36,423	0.11736200%
712880	Lincoln County School District	327	91,314	0.29423043%
712890	Long Beach School District	327	91,360	0.29438051%
712900	Louisville School District	360	100,653	0.32432132%
712910	Lowndes County School District	632	176,573	0.56895055%
712930	Madison County School District	1476	412,508	1.32917714%
712940	Marion County School District	273	76,270	0.24575482%
712950	Marshall County School District	328	91,756	0.29565618%

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Group Number	Employer Name	FY 2020 Average Employee Enrollment	FY 2020 Implicit Subsidy Cost	Percentage Relationship to Total
712960	Mccomb School District	336	93,876	0.30248479%
712970	Meridian School District	744	207,872	0.66980382%
712980	Monroe County School District	278	77,550	0.24988200%
713000	Moss Point School District	303	84,770	0.27314429%
713020	Natchez-Adams School District	507	141,803	0.45691637%
713030	Neshoba County School District	366	102,306	0.32964914%
713040	Nettleton School District	149	41,640	0.13417088%
713050	New Albany School District	282	78,878	0.25415926%
713060	Newton County School District	203	56,614	0.18242136%
713070	Newton School District	134	37,564	0.12103894%
713080	North Bolivar School District	138	38,542	0.12419060%
713090	North Panola School District	212	59,339	0.19120100%
713100	North Pike School District	279	77,876	0.25093256%
713110	North Tippah School District	141	39,427	0.12704211%
713120	Noxubee School District	182	50,908	0.16403665%
713130	Ocean Springs School District	628	175,432	0.56527361%
713140	Okolona School District	86	23,917	0.07706571%
713160	Oxford School District	507	141,547	0.45609093%
713170	Pascagoula School District	1119	312,624	1.00733212%
713180	Pass Christian School District	234	65,464	0.21093643%
713190	Pearl School District	463	129,390	0.41692024%
713200	Pearl River Co School District	334	93,387	0.30090896%
713210	Perry County School District	175	48,906	0.15758324%
713220	Petal School District	478	133,489	0.43012721%
713230	Philadelphia School District	133	37,052	0.11938807%
713240	Picayune School District	515	143,829	0.46344481%
713250	Pontotoc School District	288	80,415	0.25911188%
713260	Pontotoc County School District	411	114,882	0.37017054%
713270	Poplarville School District	233	65,208	0.21011099%
713280	Prentiss County School District	315	88,123	0.28395000%
713290	Quitman School District	247	69,120	0.22271765%
713300	Quitman County School District	181	50,582	0.16298610%
713310	Rankin County School District	2229	622,779	2.00671004%
713320	Richton School District	83	23,102	0.07443932%
713330	Scott County School District	493	137,774	0.44393451%
713340	Senatobia School District	213	59,502	0.19172628%
713360	Simpson County School District	447	125,035	0.40288783%
713370	Smith County School District	318	88,938	0.28657638%

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Group Number	Employer Name	FY 2020 Average Employee Enrollment	FY 2020 Implicit Subsidy Cost	Percentage Relationship to Total
713380	South Delta School District	140	39,008	0.12569140%
713390	South Panola School District	565	157,779	0.50839356%
713400	South Pike School District	247	69,004	0.22234245%
713410	South Tippah School District	360	100,583	0.32409620%
713430	Starkville-Oktibbeha	707	197,532	0.63648622%
713440	Stone County School District	305	85,142	0.27434492%
713450	Sunflower School District	517	144,481	0.46554592%
713460	Tate County School District	267	74,546	0.24020189%
713470	Tishomingo Co School District	378	105,660	0.34045485%
713480	Tunica County School District	285	79,600	0.25648549%
713490	Tupelo School District	908	253,797	0.81778199%
713500	Union County School District	317	88,566	0.28537575%
713510	Union School District	119	33,209	0.10700653%
713520	Vicksburg-Warren School District	927	258,990	0.83451583%
713530	Walthall County School District	241	67,280	0.21678952%
713540	Water Valley School District	143	40,009	0.12891810%
713550	Wayne County School District	470	131,323	0.42314853%
713560	Webster County School District	221	61,784	0.19908016%
713570	West Bolivar School District	202	56,381	0.18167097%
713580	West Jasper School District	190	53,028	0.17086526%
713590	West Point School District	383	106,987	0.34473210%
713600	West Tallahatchie School District	131	36,703	0.11826247%
713610	Western Line School District	281	78,598	0.25325878%
713620	Wilkinson County School District	148	41,314	0.13312032%
713630	Winona County School District	167	46,647	0.15030440%
713640	Yazoo City School District	302	84,420	0.27201869%
713650	Yazoo County School District	178	49,814	0.16050979%
	Total School Districts	58,152	16,251,165	52.36431145%

CAFR STATE AGENCIES:

721340	MS State Board of Examiners for Prof Counselors	1	279	0.00090048%
721350	MS Dept Of Child Protection Services	1352	377,738	1.21714296%
721360	MS Board Of Optometry	1	279	0.00090048%
721380	Office Of State Public Defender	20	5,473	0.01763432%
721390	Board Of Tax Appeals	6	1,677	0.00540285%
721410	MS State Board Of Physical Therapy	3	792	0.00255135%
721430	Military Department - Adjutant General's Office	97	27,178	0.08757126%
721470	Mississippi State Bar	17	4,821	0.01553321%

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721480	MS Capital Post-Conviction Counsel	9	2,375	0.00765404%
721490	MS Board Of Geologists	1	279	0.00090048%
721500	MS Dept Of Transportation	2835	792,388	2.55322374%
721520	MS Dept Of Corrections	1667	465,722	1.50064271%
721530	Archives & History Dept	142	39,614	0.12764243%
721540	Legislative Peer Committee	24	6,660	0.02146134%
721550	MS Public Service Commission	74	20,773	0.06693536%
721560	Dept Of Environmental Quality	377	105,287	0.33925421%
721570	MS State Hospital	1254	350,374	1.12897138%
721590	MS Real Estate Commission	18	5,054	0.01628360%
721600	Mississippi State Senate Staff	36	9,991	0.03219201%
721610	Mississippi State Senate Members	40	11,132	0.03586895%
721620	MS House Of Representatives Staff	50	14,043	0.04524890%
721630	MS House Of Representatives Members	104	29,064	0.09364947%
721640	Attorney General'S Office	277	77,411	0.24943176%
721650	MS Arts Commission	11	2,958	0.00953003%
721660	Boswell Regional Center	1245	347,789	1.12064198%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	996	278,297	0.89672369%
721680	State Insurance Department	114	31,975	0.10302943%
721690	Ellisville State School	1294	361,622	1.16521553%
721700	MS Port Authority/Gulfport	31	8,710	0.02806483%
721710	State Dept Of Health	1680	469,471	1.51272410%
721720	State Soil & Water Conservation	10	2,888	0.00930492%
721730	Banking & Consumer Finance	72	20,214	0.06513441%
721740	Yellow Creek Port Authority	10	2,748	0.00885468%
721750	MS Workers Compensation Commission	52	14,532	0.04682474%
721760	Veterans Home Purchase Board	16	4,565	0.01470777%
721770	MS State Personnel Board	40	11,039	0.03556879%
721780	State Veterans Affairs Board	414	115,813	0.37317213%
721790	State Fair Commission	21	5,892	0.01898503%
721800	MS Dept Of Information Technology Services	110	30,671	0.09882721%
721810	State Aid Road Construction	49	13,600	0.04382315%
721820	Rehabilitation Services	895	250,187	0.80615085%
721830	MS Gaming Commission	100	27,806	0.08959733%
721840	MS Department Of Revenue	620	173,149	0.55791972%
721850	Joint Legislative Budget Office	24	6,707	0.02161142%
721860	MS Finance And Administration	418	116,675	0.37594859%
721870	MS Cosmetology Board	10	2,655	0.00855452%

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, 2020

Group Number	Employer Name	FY 2020 Average Employee Enrollment	FY 2020 Implicit Subsidy Cost	Percentage Relationship to Total
721880	Board Social Workers, Marriage, Family Therapists	3	838	0.00270143%
721890	MS Library Commission	43	11,900	0.03834526%
721900	MS Emergency Management	107	29,926	0.09642594%
721910	MS Secretary Of State	87	24,313	0.07834138%
721920	MS Dept Of Human Services	1518	424,129	1.36662192%
721930	MS Board Of Nursing	25	7,010	0.02258693%
721940	MS Dept Of Education	581	162,274	0.52287621%
721950	MS Community College Board	74	20,727	0.06678528%
721960	Military Department - Army Guard	244	68,282	0.22001622%
721970	Military Department - Air Guard	164	45,925	0.14797817%
721980	Military Department - Ycp (Shelby Base Ops)	65	18,142	0.05845588%
721990	Educational Television (MS Public Broadcasting)	83	23,265	0.07496460%
722010	Pearl River Basin Development Dist.	0	0	0.00000000%
722020	MS Dept Of Wildlife, Fisheries & Parks	451	125,897	0.40566429%
722040	Public Employees Retirement System	149	41,570	0.13394576%
722050	MS Bureau Of Narcotics	113	31,696	0.10212895%
722060	North MS Regional Center	855	239,009	0.77013182%
722070	MS Oil & Gas Board	30	8,407	0.02708931%
722080	MS Animal Health Board	24	6,637	0.02138630%
722090	State Treasurer's Office	30	8,244	0.02656403%
722110	Medicaid Division	882	246,554	0.79444467%
722120	MS Dept Of Agriculture & Commerce	182	50,839	0.16381153%
722130	MS Office Of State Auditor	126	35,259	0.11361001%
722150	Governor's Office	21	5,845	0.01883495%
722170	MS State Board Of Pharmacy	15	4,192	0.01350714%
722180	MS Supreme Court	242	67,536	0.21761496%
722190	Barber Examiners Board	3	838	0.00270143%
722200	Grand Gulf Military	4	1,211	0.00390206%
722220	MS Development Authority	204	56,870	0.18324680%
722230	Mental Health Dept Of MS	82	22,846	0.07361389%
722240	MS Motor Vehicle Commission	3	769	0.00247631%
722250	District Attorneys & Staff	188	52,655	0.16966463%
722260	State Architecture Board	2	559	0.00180095%
722270	East MS State Hospital	908	253,657	0.81733176%
722280	MS State Board Of Contractors	14	4,006	0.01290682%
722290	State Fire Academy	58	16,116	0.05192743%
722320	Professional Engineers & Land Surveyors Board	4	1,164	0.00375198%
722360	MS Ethics Commission	6	1,653	0.00532781%

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, 2020

Group Number	Employer Name	FY 2020 Average Employee Enrollment	FY 2020 Implicit Subsidy Cost	Percentage Relationship to Total
722370	Nursing Home Administrators Board	2	559	0.00180095%
722390	MS Judicial Performance Commission	3	769	0.00247631%
722450	MS Dept Of Employment Security	399	111,575	0.35951491%
722490	State Dental Examiners Board	5	1,490	0.00480254%
722510	MS Forestry Commission	255	71,193	0.22939618%
722520	Medical Licensure Board	20	5,659	0.01823463%
722530	Public Accountancy Board Of MS	5	1,397	0.00450238%
722590	Board Of Funeral Services	1	279	0.00090048%
722600	Administrative Office Of The Courts/Trial Support	274	76,526	0.24658026%
722620	MS Dept Of Marine Resources	144	40,336	0.12996866%
722630	Mississippi Auctioneers Commission	0	0	0.00000000%
	Total CAFR State Agencies	25,331	7,078,910	22.80957416%
UNIVERSITIES/OTHER STATE AGENCIES:				
721370	Charter School Authorizer Board	3	815	0.00262639%
721460	MS Business Finance Corp	4	1,118	0.00360190%
721580	MS Industries For The Blind	85	23,777	0.07661547%
722100	Pearl River Valley Water Supply	91	25,524	0.08224345%
722160	Pat Harrison Waterway District	30	8,337	0.02686419%
722210	Tombigbee River Valley Water Mgt	14	3,819	0.01230650%
722330	University Medical Center	8613	2,406,884	7.75542180%
722340	University Of Southern MS	1995	557,594	1.79667409%
722400	Alcorn State University	612	170,890	0.55064088%
722410	Jackson State University	911	254,636	0.82048342%
722420	University Of Mississippi	2969	829,766	2.67366236%
722430	Mississippi State University	4425	1,236,638	3.98467991%
722470	MS University Of Women	346	96,554	0.31111435%
722480	MS Valley State University	416	116,349	0.37489804%
722540	University Press Of MS	19	5,263	0.01695896%
722550	MS Institutions Of Higher Learning	76	21,099	0.06798591%
722560	Delta State University	454	126,875	0.40881596%
722570	MS Prison Industries	23	6,381	0.02056086%
	Total Universities/Other State Agencies	21,085	5,892,319	18.98615444%
	Grand Total All	111,052	\$31,034,815	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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Differences Between Expected and Actual Experience	Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Expected and Actual Experience	Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense
LIBRARIES:														
711420	Choctaw County Library	\$18,103	\$23	\$1	\$2,811	\$14,112	\$16,947	\$765	\$3,150	\$0	\$3,915	\$363	\$3,078	\$3,441
711430	Amory Municipal Library	17,519	22	1	2,720	2,650	5,393	740	3,049	4,051	7,840	351	(459)	(108)
711440	Evans Memorial Library	14,015	18	0	2,176	175	2,369	592	2,439	959	3,990	281	(304)	(23)
711450	Wilkinson County Library System	16,935	22	1	2,629	4,555	7,207	716	2,947	3,777	7,440	339	515	854
711460	Covington County Library System	42,045	54	1	6,528	7,062	13,645	1,777	7,317	6	9,100	842	1,563	2,405
711470	Sharkey Issaquena County Library System	21,023	27	1	3,264	304	3,596	888	3,659	33	4,580	421	81	502
711490	Wayne Co Library System	63,068	80	2	9,792	1,748	11,622	2,665	10,976	5,492	19,133	1,263	(576)	687
711500	Benton Co Library System	28,030	36	1	4,352	6,235	10,624	1,185	4,878	2,847	8,910	562	247	809
711510	Lamar Co Library	117,377	150	4	18,224	6,743	25,121	4,960	20,427	3,795	29,182	2,351	1,396	3,747
711520	Bolivar Co Library	72,412	92	2	11,243	10,976	22,313	3,060	12,602	14,282	29,944	1,451	482	1,933
711530	Carnegie Public Library	48,469	62	2	7,525	3,978	11,567	2,048	8,435	10,661	21,144	971	(986)	(15)
711540	Carroll Co Library System	14,015	18	0	2,176	1,684	3,878	592	2,439	1,450	4,481	281	(11)	270
711550	Central Miss Regional Library	466,004	594	15	72,351	2,780	75,740	19,693	81,097	17,098	117,888	9,335	(3,035)	6,300
711560	Copiah-Jefferson Regional Library System	34,454	44	1	5,349	4,865	10,259	1,456	5,996	2,363	9,815	690	713	1,403
711570	Dixie Regional Library System	95,770	122	3	14,869	1,817	16,811	4,047	16,667	1,734	22,448	1,918	244	2,162
711580	East Miss Regional Library	62,484	80	2	9,701	4,113	13,896	2,640	10,874	1,932	15,446	1,252	634	1,886
711590	Elizabeth Jones Library	29,782	38	1	4,624	116	4,779	1,259	5,183	8,007	14,449	597	(1,928)	(1,331)
711600	First Regional Library	534,327	681	17	82,959	9,990	93,647	22,580	92,987	5,924	121,491	10,704	1,280	11,984
711610	Greenwood-Leflore Public Library System	63,068	80	2	9,792	6,955	16,829	2,665	10,976	2,201	15,842	1,263	725	1,988
711620	Hancock Co Library System	156,502	199	5	24,298	1,334	25,836	6,614	27,236	15,175	49,025	3,135	(3,686)	(551)
711630	Harriette Person Memorial Library	14,015	18	0	2,176	204	2,398	592	2,439	23	3,054	281	53	334
711640	Harrison Co Library System	311,837	398	10	48,416	1,425	50,249	13,178	54,268	13,483	80,929	6,247	(2,483)	3,764
711650	The Library - Hattiesburg; Petal	138,400	176	4	21,488	11,244	32,912	5,849	24,085	0	29,934	2,772	2,881	5,653
711660	Judge George W. Armstrong Library	49,053	63	2	7,616	5,749	13,430	2,073	8,537	9,339	19,949	983	(1,080)	(97)
711670	Humphreys Co Library System	21,023	27	1	3,264	4,126	7,418	888	3,659	3,395	7,942	421	72	493
711680	Jackson-George Regional Library	441,477	563	14	68,543	19,760	88,880	18,656	76,829	2,834	98,319	8,844	4,557	13,401
711690	Jackson-Hinds Library System	478,851	610	15	74,346	16,804	91,775	20,236	83,333	15,291	118,860	9,592	1,825	11,417
711700	Jennie Stephens Smith Library	35,622	45	1	5,531	10,173	15,750	1,505	6,199	5,845	13,549	714	1,279	1,993
711710	Kemper-Newton Library	51,973	66	2	8,069	9,326	17,463	2,196	9,045	3,986	15,227	1,041	1,566	2,607
711720	Laurel-Jones Co Library	72,996	93	2	11,333	1,729	13,157	3,085	12,703	7,800	23,588	1,462	(1,037)	425
711730	Lee-Itawamba Library System	152,415	194	5	23,664	3,007	26,870	6,441	26,524	11,664	44,629	3,053	(1,387)	1,666
711740	Lincoln-Lawrence-Franklin Regional Library System	108,033	138	3	16,773	2,300	19,214	4,565	18,801	16,957	40,323	2,164	(3,345)	(1,181)
711750	Long Beach Public Library	35,038	45	1	5,440	616	6,102	1,481	6,098	66	7,645	702	136	838
711760	Columbus-Lowndes Public Library	82,339	105	3	12,784	756	13,648	3,480	14,329	1,739	19,548	1,649	(316)	1,333

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Between Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense
711770	Madison Co-Canton Public Library	192,708	246	6	29,920	15,474	45,646	8,144	33,536	4,697	46,377	3,860	2,105	5,965
711780	Marks-Quitman Co Public Library	14,015	18	0	2,176	47	2,241	592	2,439	3,081	6,112	281	(1,038)	(757)
711790	Marshall Co Library System	42,045	54	1	6,528	606	7,189	1,777	7,317	66	9,160	842	164	1,006
711800	Meridian-Lauderdale Co Library	95,770	122	3	14,869	10,131	25,125	4,047	16,667	15,662	36,376	1,918	227	2,145
711810	Mid Miss Regional Library System	209,059	266	7	32,458	3,286	36,017	8,835	36,382	7,454	52,671	4,188	(1,594)	2,594
711820	Neshoba Co Public Library	32,702	42	1	5,077	4,333	9,453	1,382	5,691	4,462	11,535	655	(306)	349
711830	Northeast Regional Library	114,457	146	4	17,771	1,495	19,416	4,837	19,919	6,680	31,436	2,293	(1,045)	1,248
711840	Noxubee Co Library	14,015	18	0	2,176	474	2,668	592	2,439	5,379	8,410	281	(1,017)	(736)
711850	Oktibbeha Co Library System	37,958	48	1	5,893	1,790	7,732	1,604	6,606	7,191	15,401	760	(1,081)	(321)
711860	Pearl River Co Library System	51,973	66	2	8,069	0	8,137	2,196	9,045	12,098	23,339	1,041	(2,591)	(1,550)
711870	Pike-Amite-Walthall Library System	101,610	130	3	15,776	1,720	17,629	4,294	17,683	12,236	34,213	2,035	(2,199)	(164)
711880	Pine Forest Regional Library	64,236	82	2	9,973	0	10,057	2,715	11,179	14,444	28,338	1,287	(3,918)	(2,631)
711890	Yazoo Library Association	15,767	20	1	2,448	572	3,041	666	2,744	9,401	12,811	316	(1,958)	(1,642)
711900	South Miss Regional Library	65,988	84	2	10,245	6,189	16,520	2,789	11,484	7,632	21,905	1,322	(458)	864
711910	Sunflower Public Library	84,675	108	3	13,147	5,197	18,455	3,578	14,736	8,950	27,264	1,696	(876)	820
711920	Tallahatchie Co Library	33,870	43	1	5,259	17,124	22,427	1,431	5,894	3,785	11,110	678	2,412	3,090
711930	Tombigbee Regional Library System	55,477	71	2	8,613	967	9,653	2,344	9,654	2,562	14,560	1,111	(588)	523
711940	Warren Co-Vicksburg Public Library System	63,068	80	2	9,792	5,040	14,914	2,665	10,976	2,872	16,513	1,263	307	1,570
711950	Washington Co Library System	87,011	111	3	13,509	0	13,623	3,677	15,142	6,991	25,810	1,743	(1,597)	146
711960	Yalobusha Co Public Library System	12,263	16	0	1,904	3,752	5,672	518	2,134	3,479	6,131	246	(208)	38
	Total Libraries	5,297,141	6,754	169	822,429	257,608	1,086,960	223,850	921,850	333,331	1,479,031	106,111	(12,565)	93,546

COMMUNITY COLLEGES:

711970	Coahoma Community College	1,488,525	1,897	48	231,107	68,166	301,218	62,903	259,043	17,602	339,548	29,818	16,229	46,047
711980	Copiah-Lincoln Community College	2,093,513	2,669	67	325,037	22,954	350,727	88,469	364,327	196	452,992	41,937	5,178	47,115
711990	East Central Community College	1,412,026	1,800	45	219,230	39,995	261,070	59,670	245,730	34,992	340,392	28,286	(294)	27,992
712000	East MS Community College	1,984,895	2,530	64	308,173	44,012	354,779	83,879	345,425	73,843	503,147	39,761	(2,509)	37,252
712010	Hinds Community College	7,520,879	9,587	242	1,167,686	304,434	1,481,949	317,822	1,308,834	0	1,626,656	150,658	82,675	233,333
712020	Holmes Community College	2,370,312	3,021	76	368,013	0	371,110	100,166	412,498	63,949	576,613	47,482	(17,277)	30,205
712030	Itawamba Community College	2,627,840	3,350	84	407,997	44,603	456,034	111,049	457,314	52,948	621,311	52,641	(5,390)	47,251
712040	Jones Co Junior College	2,435,132	3,104	78	378,077	18,544	399,803	102,905	423,778	16,252	542,935	48,780	3,012	51,792
712050	Meridian Community College	2,141,398	2,730	69	332,472	105,752	441,023	90,493	372,660	0	463,153	42,896	31,098	73,994
712060	MS Delta Community College	1,630,429	2,078	52	253,139	28,360	283,629	68,900	283,738	30,529	383,167	32,661	(2,477)	30,184
712070	MS Gulf Coast Community College	4,628,502	5,900	149	718,618	139,509	864,176	195,594	805,483	9,383	1,010,460	92,718	33,819	126,537
712080	Northeast MS Community College	2,095,265	2,671	67	325,309	133,302	461,349	88,543	364,632	0	453,175	41,972	35,955	77,927
712090	Northwest MS Community College	3,682,480	4,694	118	571,739	83,833	660,384	155,617	640,850	119,578	916,045	73,767	2,801	76,568

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense	
712100	Pearl River Community College	2,704,340	3,447	87	419,874	126,863	550,271	114,282	470,627	0	584,909	54,173	32,023	86,196	
712110	Southwest MS Community College	1,334,359	1,701	43	207,172	58,018	266,934	56,388	232,214	0	288,602	26,730	14,234	40,964	
	Total Community Colleges	40,149,895	51,179	1,289	6,233,643	1,218,345	7,504,456	1,696,680	6,987,153	419,272	9,103,105	804,280	229,077	1,033,357	

SCHOOL DISTRICTS:

712120	Aberdeen School District	1,107,781	1,412	36	171,993	8,200	181,641	46,813	192,783	64,130	303,726	22,191	(16,133)	6,058
712130	Alcorn County School District	2,732,954	3,484	88	424,316	89,127	517,015	115,491	475,607	85,630	676,728	54,746	1,298	56,044
712140	Amite County School District	1,215,230	1,549	39	188,676	55,955	246,219	51,354	211,483	26,219	289,056	24,343	5,205	29,548
712150	Amory School District	1,316,256	1,678	42	204,361	25,494	231,575	55,623	229,064	8,347	293,034	26,367	4,018	30,385
712160	Attala County School District	1,318,592	1,681	42	204,724	34,640	241,087	55,722	229,470	5,757	290,949	26,414	8,115	34,529
712170	Baldwyn School District	763,826	974	25	118,591	50,453	170,043	32,278	132,926	19,095	184,299	15,301	11,559	26,860
712180	Bay St. Louis-Waveland School	1,593,639	2,031	51	247,427	52,409	301,918	67,345	277,336	8,834	353,515	31,924	13,472	45,396
712200	Benton County School District	1,051,720	1,341	34	163,289	41,054	205,718	44,444	183,027	106,556	334,027	21,068	(8,785)	12,283
712210	Biloxi School District	4,696,242	5,986	151	729,135	469,117	1,204,389	198,457	817,272	0	1,015,729	94,075	123,630	217,705
712220	Booneville School District	1,010,843	1,289	32	156,943	14,062	172,326	42,717	175,914	11,292	229,923	20,249	(326)	19,923
712230	Brookhaven School District	2,672,221	3,406	86	414,887	43,231	461,610	112,924	465,038	48,461	626,423	53,530	3,715	57,245
712240	Calhoun County School District	2,256,439	2,876	72	350,333	66,414	419,695	95,354	392,681	16,278	504,313	45,201	12,606	57,807
712250	Canton School District	2,848,579	3,631	92	442,268	160,234	606,225	120,377	495,729	97,785	713,891	57,062	12,433	69,495
712260	Carroll County School District	894,050	1,140	29	138,809	63,828	203,806	37,781	155,589	78,321	271,691	17,910	3,291	21,201
712270	Chickasaw County School District	397,680	507	13	61,743	0	62,263	16,805	69,207	21,282	107,294	7,966	(5,680)	2,286
712280	Choctaw County School District	1,590,719	2,028	51	246,974	47,451	296,504	67,222	276,828	3,984	348,034	31,865	10,551	42,416
712290	Claiborne County School District	1,350,126	1,721	43	209,620	18,638	230,022	57,054	234,958	74,134	366,146	27,046	(11,832)	15,214
712300	Clarksdale School District	2,115,119	2,696	68	328,392	0	331,156	89,382	368,087	323,472	780,941	42,370	(98,419)	(56,049)
712320	Cleveland School District	2,987,562	3,808	96	463,847	27,934	495,685	126,250	519,916	95,873	742,039	59,847	(18,860)	40,987
712330	Clinton School District	3,804,529	4,850	122	590,688	235,543	831,203	160,774	662,090	58,607	881,471	76,212	53,080	129,292
712340	Coahoma Co Agriculture High School District	171,102	218	5	26,565	0	26,788	7,231	29,776	54,768	91,775	3,427	(15,365)	(11,938)
712350	Coahoma County School District	1,535,243	1,957	49	238,361	18,340	258,707	64,877	267,173	95,847	427,897	30,754	(23,710)	7,044
712360	Coffeeville School District	575,789	734	18	89,397	6,107	96,256	24,332	100,203	61,999	186,534	11,534	(11,919)	(385)
712370	Columbia School District	1,455,239	1,855	47	225,939	109,774	337,615	61,496	253,251	33,215	347,962	29,151	18,080	47,231
712380	Columbus School District	3,255,018	4,149	105	505,372	121,331	630,957	137,553	566,460	178,641	882,654	65,204	(21,176)	44,028
712390	Copiah County School District	1,988,399	2,535	64	308,717	28,524	339,840	84,027	346,035	59,625	489,687	39,831	(6,403)	33,428
712400	Corinth School District	1,979,056	2,523	64	307,267	124,299	434,153	83,632	344,409	13,572	441,613	39,644	27,607	67,251
712410	Covington County School District	2,756,896	3,514	89	428,034	134,201	565,838	116,503	479,774	0	596,277	55,226	32,741	87,967
712420	Desoto County School District	23,745,748	30,269	763	3,686,747	1,903,530	5,621,309	1,003,463	4,132,395	0	5,135,858	475,673	485,438	961,111
712450	East Jasper School District	1,029,529	1,312	33	159,844	102,257	263,446	43,506	179,166	14,501	237,173	20,623	19,236	39,859
712460	East Tallahatchie School District	1,186,032	1,512	38	184,142	9,213	194,905	50,120	206,401	66,084	322,605	23,758	(12,016)	11,742

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Between Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense		
712470	Enterprise School District	809,375	1,032	26	125,663	49,224	175,945	34,203	140,853	1,233	176,289	16,213	14,007	30,220	
712480	Forest School District	1,313,336	1,674	42	203,908	65,909	271,533	55,500	228,556	28,377	312,433	26,309	14,878	41,187	
712490	Forrest County School District	2,208,554	2,815	71	342,898	68,116	413,900	93,330	384,347	52,226	529,903	44,242	6,671	50,913	
712500	Forrest Co Agriculture High School Distict	523,816	668	17	81,327	15,275	97,287	22,136	91,158	24,368	137,662	10,493	(2,679)	7,814	
712510	Franklin County School District	1,271,875	1,621	41	197,470	1,269	200,401	53,748	221,340	33,596	308,684	25,478	(8,952)	16,526	
712520	George County School District	3,652,698	4,656	117	567,115	303,728	875,616	154,358	635,667	0	790,025	73,171	82,116	155,287	
712530	Greene County School District	1,758,901	2,242	57	273,086	7,026	282,411	74,329	306,096	48,247	428,672	35,234	(8,230)	27,004	
712540	Greenville School District	4,241,334	5,407	136	658,506	0	664,049	179,233	738,106	408,119	1,325,458	84,962	(109,462)	(24,500)	
712550	Greenwood School District	4,890,703	6,234	157	759,327	154,842	920,560	206,674	851,113	36,102	1,093,889	97,970	21,530	119,500	
712560	Grenada School District	3,880,444	4,946	125	602,475	151,552	759,098	163,982	675,301	25,572	864,855	77,733	41,094	118,827	
712570	Gulfport School District	4,864,424	6,201	156	755,247	174,677	936,281	205,564	846,540	41,326	1,093,430	97,444	43,766	141,210	
712580	Hancock County School District	3,295,896	4,201	106	511,718	179,908	695,933	139,280	573,574	0	712,854	66,023	47,081	113,104	
712590	Harrison County School District	12,040,764	15,349	387	1,869,440	458,099	2,343,275	508,826	2,095,415	0	2,604,241	241,200	126,586	367,786	
712600	Hattiesburg School District	3,759,563	4,792	121	583,707	11,531	600,151	158,874	654,265	223,748	1,036,887	75,311	(72,114)	3,197	
712610	Hazlehurst School District	1,364,725	1,740	44	211,886	133,945	347,615	57,671	237,499	91,430	386,600	27,338	25,577	52,915	
712630	Hinds County School District	3,639,851	4,640	117	565,121	0	569,878	153,815	633,431	436,984	1,224,230	72,913	(111,352)	(38,439)	
712640	Hollandale School District	627,762	800	20	97,466	39,700	137,986	26,528	109,247	62,243	198,018	12,575	(5,036)	7,539	
712650	Holly Springs School District	1,176,104	1,499	38	182,601	8,945	193,083	49,701	204,674	53,673	308,048	23,560	(8,008)	15,552	
712660	Holmes County School District	2,637,768	3,362	85	409,538	38,180	451,165	111,468	459,042	274,256	844,766	52,840	(55,392)	(2,552)	
712670	Houston School District	1,581,376	2,016	51	245,523	17,833	265,423	66,827	275,202	39,572	381,601	31,678	(4,507)	27,171	
712680	Humphreys County School District	1,622,253	2,068	52	251,870	80,181	334,171	68,554	282,315	16,735	367,604	32,497	13,156	45,653	
712710	Itawamba County School District	2,897,632	3,694	93	449,884	58,852	512,523	122,450	504,265	57,292	684,007	58,045	6,775	64,820	
712720	Jackson County School District	7,006,990	8,932	225	1,087,900	334,403	1,431,460	296,106	1,219,404	0	1,515,510	140,363	87,643	228,006	
712730	Jackson Independent School District	24,633,958	31,401	791	3,824,650	0	3,856,842	1,040,997	4,286,967	1,449,943	6,777,907	493,465	(349,214)	144,251	
712740	Jefferson County School District	1,206,471	1,538	39	187,316	27,259	216,152	50,984	209,958	127,294	388,236	24,168	(24,830)	(662)	
712750	Jefferson Davis Co School District	1,391,587	1,774	45	216,057	9,391	227,267	58,807	242,173	81,116	382,096	27,876	(20,956)	6,920	
712760	Jones County School District	7,174,588	9,146	230	1,113,921	316,774	1,440,071	303,188	1,248,570	0	1,551,758	143,721	94,817	238,538	
712770	Kemper County School District	1,264,283	1,612	41	196,292	44,175	242,120	53,427	220,019	111,447	384,893	25,326	(10,326)	15,000	
712780	Kosciusko School District	1,890,877	2,410	61	293,576	54,541	350,588	79,906	329,063	25,773	434,742	37,878	7,406	45,284	
712790	Lafayette County School District	2,559,516	3,263	82	397,389	150,150	550,884	108,162	445,424	43,492	597,078	51,272	36,625	87,897	
712800	Lamar County School District	9,104,006	11,605	292	1,413,481	364,245	1,789,623	384,723	1,584,341	0	1,969,064	182,371	104,506	286,877	
712810	Lauderdale County School District	5,198,452	6,627	167	807,108	47,321	861,223	129,679	904,670	150,438	1,274,787	104,135	(18,881)	85,254	
712820	Laurel School District	2,969,459	3,785	95	461,036	0	464,916	125,485	516,765	193,437	835,687	59,484	(44,908)	14,576	
712830	Lawrence County School District	1,757,149	2,240	56	272,814	26,289	301,399	74,255	305,791	26,077	406,123	35,199	(3,114)	32,085	
712840	Leake County School District	2,383,743	3,039	77	370,098	13,341	386,555	100,734	414,835	103,402	618,971	47,751	(23,697)	24,054	
712850	Lee County School District	5,962,861	7,601	192	925,789	54,833	988,415	251,982	1,037,697	3,056	1,292,735	119,448	16,963	136,411	

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense
712870	Leland School District	913,320	1,164	29	141,801	37,257	180,251	38,596	158,942	41,882	239,420	18,296	(861)	17,435
712880	Lincoln County School District	2,289,725	2,919	74	355,501	84,164	442,658	96,761	398,473	213	495,447	45,868	22,517	68,385
712890	Long Beach School District	2,290,893	2,920	74	355,682	156,744	515,420	96,810	398,677	0	495,487	45,891	42,881	88,772
712900	Louisville School District	2,523,894	3,217	81	391,858	6,285	401,441	106,656	439,225	70,232	616,113	50,558	(17,567)	32,991
712910	Lowndes County School District	4,427,619	5,644	142	687,429	198,694	891,909	187,105	770,524	159,462	1,117,091	88,694	12,538	101,232
712930	Madison County School District	10,343,763	13,185	332	1,605,965	763,841	2,383,323	437,113	1,800,091	0	2,237,204	207,205	203,576	410,781
712940	Marion County School District	1,912,484	2,438	61	296,931	62,076	361,506	80,819	332,823	0	413,642	38,311	18,047	56,358
712950	Marshall County School District	2,300,820	2,933	74	357,224	21,120	381,351	97,229	400,404	66,882	564,515	46,090	(13,599)	32,491
712960	Mccomb School District	2,353,961	3,001	76	365,474	44,095	412,646	99,475	409,652	88,872	597,999	47,154	(18,956)	28,198
712970	Meridian School District	5,212,467	6,644	167	809,284	47,151	863,246	220,272	907,109	112,758	1,240,139	104,416	(8,827)	95,589
712980	Monroe County School District	1,944,602	2,479	62	301,917	63,117	367,575	82,176	338,413	6,726	427,315	38,954	14,517	53,471
713000	Moss Point School District	2,125,631	2,710	68	330,024	78,605	411,407	89,826	369,917	0	459,743	42,580	22,688	65,268
713020	Natchez-Adams School District	3,555,760	4,533	114	552,065	81,772	638,484	150,262	618,797	24,803	793,862	71,229	22,014	93,243
713030	Neshoba County School District	2,565,356	3,270	82	398,295	17,916	419,563	108,408	446,441	80,485	635,334	51,389	(17,871)	33,518
713040	Nettleton School District	1,044,128	1,331	34	162,111	23,541	187,017	44,123	181,706	12,361	238,190	20,916	1,777	22,693
713050	New Albany School District	1,977,888	2,521	64	307,085	39,933	349,603	83,583	344,205	0	427,788	39,621	9,995	49,616
713060	Newton County School District	1,419,618	1,810	46	220,409	25,394	247,659	59,991	247,051	34,809	341,851	28,438	(418)	28,020
713070	Newton School District	941,935	1,201	30	146,244	25,525	173,000	39,805	163,922	5,165	208,892	18,869	6,771	25,640
713080	North Bolivar School District	966,461	1,232	31	150,052	24,260	175,575	40,841	168,190	210,395	419,426	19,360	(44,397)	(25,037)
713090	North Panola School District	1,487,941	1,897	48	231,017	55,084	288,046	62,878	258,942	53,386	375,206	29,806	5,231	35,037
713100	North Pike School District	1,952,777	2,489	63	303,187	126,498	432,237	82,522	339,835	44,119	466,476	39,118	28,580	67,698
713110	North Tippah School District	988,652	1,260	32	153,497	0	154,789	41,779	172,052	28,893	242,724	19,805	(6,741)	13,064
713120	Noxubee School District	1,276,546	1,627	41	198,196	0	199,864	53,945	222,153	378,755	654,853	25,572	(84,303)	(58,731)
713130	Ocean Springs School District	4,399,004	5,608	141	682,986	268,347	957,082	185,896	765,544	0	951,440	88,121	71,811	159,932
713140	Okolona School District	599,732	764	19	93,114	8,951	102,848	25,344	104,369	36,613	166,326	12,014	(4,247)	7,767
713160	Oxford School District	3,549,336	4,524	114	551,067	68,798	624,503	149,990	617,679	7,916	775,585	71,100	22,303	93,403
713170	Pascagoula School District	7,839,139	9,993	252	1,217,099	257,004	1,484,348	331,271	1,364,220	6,771	1,702,262	157,033	73,195	230,228
713180	Pass Christian School District	1,641,524	2,092	53	254,862	54,162	311,169	69,369	285,669	17,842	372,880	32,883	13,326	46,209
713190	Pearl School District	3,244,507	4,136	104	503,740	69,859	577,839	137,108	564,631	53,793	755,532	64,994	2,571	67,565
713200	Pearl River Co School District	2,341,698	2,985	75	363,570	198,321	564,951	98,957	407,518	0	506,475	46,909	50,400	97,309
713210	Perry County School District	1,226,325	1,563	39	190,398	23,619	215,619	51,823	213,413	310	265,546	24,566	6,226	30,792
713220	Petal School District	3,347,284	4,267	108	519,697	82,075	606,147	141,452	582,517	4,207	728,176	67,053	20,196	87,249
713230	Philadelphia School District	929,087	1,184	30	144,249	21,868	167,331	39,262	161,686	37,424	238,372	18,611	(4,666)	13,945
713240	Picayune School District	3,606,565	4,597	116	559,953	180,775	745,441	152,408	627,639	58,822	838,869	72,246	43,365	115,611
713250	Pontotoc School District	2,016,429	2,570	65	313,069	137,550	453,254	85,212	350,913	0	436,125	40,393	33,418	73,811
713260	Pontotoc County School District	2,880,697	3,672	93	447,255	136,435	587,455	121,734	501,318	27,488	650,540	57,706	20,559	78,265

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Differences Between Expected and Actual Experience	Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Expected and Actual Experience	Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense
713270	Poplarville School District	1,635,101	2,084	53	253,865	57,467	313,469	69,097	284,551	34,674	388,322	32,754	8,725	41,479
713280	Prentiss County School District	2,209,722	2,817	71	343,080	69,183	415,151	93,380	384,551	18,305	496,236	44,265	15,629	59,894
713290	Quitman School District	1,733,207	2,209	56	269,096	30,681	302,042	73,243	301,624	58,842	433,709	34,719	(13,940)	20,779
713300	Quitman County School District	1,268,371	1,617	41	196,926	67,935	266,519	53,600	220,730	61,462	335,792	25,408	8,083	33,491
713310	Rankin County School District	15,616,378	19,907	502	2,424,587	601,029	3,046,025	659,927	2,717,667	89,276	3,466,870	312,826	151,779	464,605
713320	Richton School District	579,293	738	19	89,941	0	90,698	24,480	100,812	38,274	163,566	11,604	(9,589)	2,015
713330	Scott County School District	3,454,734	4,404	111	536,379	135,807	676,701	145,992	601,216	22,748	769,956	69,205	38,881	108,086
713340	Senatobia School District	1,492,029	1,902	48	231,651	93,226	326,827	63,051	259,653	23,805	346,509	29,888	14,917	44,805
713360	Simpson County School District	3,135,305	3,997	101	486,785	59,534	550,417	132,494	545,627	10,135	688,256	62,806	18,312	81,118
713370	Smith County School District	2,230,160	2,843	72	346,253	15,488	364,656	94,244	388,108	42,226	524,578	44,674	(6,316)	38,358
713380	South Delta School District	978,141	1,247	31	151,865	15,478	168,621	41,335	170,223	18,062	229,620	19,594	(769)	18,825
713390	South Panola School District	3,956,359	5,043	127	614,261	129,259	748,690	167,190	688,512	4,640	860,342	79,253	33,944	113,197
713400	South Pike School District	1,730,287	2,206	56	268,643	166,347	437,252	73,120	301,116	0	374,236	34,661	46,798	81,459
713410	South Tippah School District	2,522,143	3,215	81	391,586	43,847	438,729	106,582	438,920	1,332	546,834	50,523	13,582	64,105
713430	Starkville-Oktibbeha	4,953,187	6,314	159	769,028	186,254	961,755	209,315	861,987	24,479	1,095,781	99,222	40,207	139,429
713440	Stone County School District	2,134,974	2,722	69	331,475	21,290	355,556	90,221	371,543	114,757	576,521	42,768	(22,142)	20,626
713450	Sunflower School District	3,622,916	4,618	116	562,491	118,382	685,607	153,099	630,484	152,255	935,838	72,574	(7,072)	65,502
713460	Tate County School District	1,869,270	2,383	60	290,222	24,564	317,229	78,993	325,303	28,726	433,022	37,445	702	38,147
713470	Tishomingo Co School District	2,649,447	3,377	85	411,351	115,965	530,778	111,962	461,075	0	573,037	53,074	30,954	84,028
713480	Tunica County School District	1,995,991	2,544	64	309,896	27,765	340,269	84,348	347,356	65,899	497,603	39,984	(15,799)	24,185
713490	Tupelo School District	6,364,045	8,112	204	988,077	175,583	1,171,976	268,936	1,107,514	48,188	1,424,638	127,484	26,454	153,938
713500	Union County School District	2,220,817	2,831	71	344,802	66,872	414,576	93,849	386,482	4,017	484,348	44,487	16,678	61,165
713510	Union School District	832,733	1,062	27	129,290	50,593	180,972	35,190	144,918	9,068	189,176	16,681	8,260	24,941
713520	Vicksburg-Warren School District	6,494,269	8,278	209	1,008,295	26,101	1,042,883	274,439	1,130,176	30,595	1,435,210	130,093	(5,096)	124,997
713530	Walthall County School District	1,687,073	2,151	54	261,934	8,353	272,492	71,293	293,596	120,251	485,140	33,795	(25,584)	8,211
713540	Water Valley School District	1,003,251	1,279	32	155,764	28,295	185,370	42,396	174,592	28,461	245,449	20,097	(251)	19,846
713550	Wayne County School District	3,292,976	4,198	106	511,265	168,417	683,986	139,157	573,066	28,857	741,080	65,965	47,447	113,412
713560	Webster County School District	1,549,258	1,975	50	240,537	56,817	299,379	65,470	269,612	22,608	357,690	31,035	6,421	37,456
713570	West Bolivar School District	1,413,778	1,802	45	219,502	8,798	230,147	59,744	246,035	74,661	380,440	28,321	(14,950)	13,371
713580	West Jasper School District	1,329,687	1,695	43	206,446	28,061	236,245	56,191	231,401	57,670	345,262	26,636	(1,927)	24,709
713590	West Point School District	2,682,733	3,420	86	416,519	1,641	421,666	113,369	466,867	87,055	667,291	53,740	(18,743)	34,997
713600	West Tallahatchie School District	920,328	1,173	30	142,889	44,762	188,854	38,892	160,162	36,970	236,024	18,436	5,906	24,342
713610	Western Line School District	1,970,880	2,512	63	305,997	174,933	483,505	83,287	342,986	0	426,273	39,481	41,510	80,991
713620	Wilkinson County School District	1,035,953	1,321	33	160,841	0	162,195	43,778	180,284	62,363	286,425	20,752	(16,230)	4,522
713630	Winona County School District	1,169,681	1,491	38	181,604	26,805	209,938	49,429	203,556	179,980	432,965	23,431	(35,409)	(11,978)
713640	Yazoo City School District	2,116,871	2,698	68	328,664	211,087	542,517	89,456	368,392	13,959	471,807	42,405	45,571	87,976

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Differences Between Expected and Actual Experience	Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Expected and Actual Experience	Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense
713650	Yazoo County School District	1,249,100	1,592	40	193,934	25,174	220,740	52,785	217,377	118,834	388,996	25,022	(22,027)	2,995
	Total School Districts	407,503,268	519,453	13,094	63,268,652	14,095,503	77,896,702	17,220,528	70,916,465	9,407,701	97,544,694	8,163,075	1,455,955	9,619,030

CAFR STATE AGENCIES:

721340	MS State Board of Examiners for Prof Counselors	7,008	9	0	1,088	4,054	5,151	296	1,220	10	1,526	140	1,161	1,301
721350	MS Dept Of Child Protection Services	9,471,904	12,074	304	1,470,601	4,777,977	6,260,956	400,270	1,648,365	951,406	3,000,041	189,740	1,482,404	1,672,144
721360	MS Board Of Optometry	7,008	9	0	1,088	3,157	4,254	296	1,220	10	1,526	140	1,108	1,248
721380	Office Of State Public Defender	137,232	175	4	21,306	1,879	23,364	5,799	23,882	8,356	38,037	2,749	(1,734)	1,015
721390	Board Of Tax Appeals	42,045	54	1	6,528	3,692	10,275	1,777	7,317	1,606	10,700	842	233	1,075
721410	MS State Board Of Physical Therapy	19,855	25	1	3,083	304	3,413	839	3,455	1,084	5,378	398	(129)	269
721430	Military Department - Adjutant General's Office	681,487	869	22	105,807	38,297	144,995	28,799	118,597	12,187	159,583	13,651	5,424	19,075
721470	Mississippi State Bar	120,881	154	4	18,768	0	18,926	5,108	21,036	20,826	46,970	2,421	(4,892)	(2,471)
721480	MS Capital Post-Conviction Counsel	59,564	76	2	9,248	7,461	16,787	2,517	10,366	0	12,883	1,193	1,938	3,131
721490	MS Board Of Geologists	7,008	9	0	1,088	282	1,379	296	1,220	269	1,785	140	22	162
721500	MS Dept Of Transportation	19,869,391	25,328	638	3,084,907	101,474	3,212,347	839,653	3,457,805	450,055	4,747,513	398,022	(62,654)	335,368
721520	MS Dept Of Corrections	11,678,122	14,886	375	1,813,137	0	1,828,398	493,501	2,032,305	2,140,809	4,666,615	233,935	(558,764)	(324,829)
721530	Archives & History Dept	993,324	1,266	32	154,223	98,784	254,305	41,976	172,865	24,747	239,588	19,898	20,287	40,185
721540	Legislative Peer Committee	167,014	213	5	25,930	16,662	42,810	7,058	29,065	20,457	56,580	3,346	(3,237)	109
721550	MS Public Service Commission	520,896	664	17	80,874	22,292	103,847	22,012	90,650	65,708	178,370	10,435	(8,314)	2,121
721560	Dept Of Environmental Quality	2,640,103	3,365	85	409,901	70,067	483,418	111,567	459,449	0	571,016	52,886	15,997	68,883
721570	MS State Hospital	8,785,746	11,199	282	1,364,068	0	1,375,549	371,274	1,528,955	1,380,077	3,280,306	175,995	(397,656)	(221,661)
721590	MS Real Estate Commission	126,720	162	4	19,674	7,191	27,031	5,355	22,053	4,859	32,267	2,538	1,185	3,723
721600	Mississippi State Senate Staff	250,521	319	8	38,896	0	39,223	10,587	43,597	17,067	71,251	5,018	(5,144)	(126)
721610	Mississippi State Senate Members	279,135	356	9	43,338	2,062	45,765	11,796	48,577	24,094	84,467	5,592	(4,112)	1,480
721620	MS House Of Representatives Staff	352,131	449	11	54,672	12,788	67,920	14,881	61,280	1,552	77,713	7,054	2,771	9,825
721630	MS House Of Representatives Members	728,788	929	23	113,151	1,992	116,095	30,798	126,829	13,814	171,441	14,599	(2,147)	12,452
721640	Attorney General'S Office	1,941,098	2,474	62	301,373	8,792	312,701	82,028	337,803	21,087	440,918	38,884	(1,813)	37,071
721650	MS Arts Commission	74,163	95	2	11,515	4,090	15,702	3,134	12,906	6,450	22,490	1,486	(992)	494
721660	Boswell Regional Center	8,720,926	11,117	280	1,354,004	307,746	1,673,147	368,534	1,517,674	295,643	2,181,851	174,697	(25,854)	148,843
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,978,376	8,895	224	1,083,457	113,770	1,206,346	294,897	1,214,424	61,671	1,570,992	139,790	988	140,778
721680	State Insurance Department	801,783	1,022	26	124,484	9,526	135,058	33,882	139,532	70,155	243,569	16,061	(11,976)	4,085
721690	Ellisville State School	9,067,800	11,559	291	1,407,860	0	1,419,710	383,193	1,578,040	1,722,974	3,684,207	181,645	(446,253)	(264,608)
721700	MS Port Authority/Gulfport	218,403	278	7	33,909	22,264	56,458	9,229	38,008	0	47,237	4,375	5,704	10,079
721710	State Dept Of Health	11,772,140	15,006	378	1,827,734	318,840	2,161,958	497,474	2,048,667	1,063,428	3,609,569	235,819	(271,239)	(35,420)
721720	State Soil & Water Conservation	72,412	92	2	11,243	10,039	21,376	3,060	12,602	5,422	21,084	1,451	999	2,450
721730	Banking & Consumer Finance	506,881	646	16	78,698	58,650	138,010	21,420	88,211	2,229	111,860	10,154	15,400	25,554

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Differences Between Expected and Actual Experience	Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Expected and Actual Experience	Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense
721740	Yellow Creek Port Authority	68,908	88	2	10,699	5,936	16,725	2,912	11,992	1,555	16,459	1,380	670	2,050
721750	MS Workers Compensation Commission	364,394	465	12	56,576	2,130	59,183	15,399	63,414	11,435	90,248	7,300	(2,030)	5,270
721760	Veterans Home Purchase Board	114,457	146	4	17,771	2,369	20,290	4,837	19,919	2,978	27,734	2,293	126	2,419
721770	MS State Personnel Board	276,799	353	9	42,976	0	43,338	11,697	48,170	41,912	101,779	5,545	(11,180)	(5,635)
721780	State Veterans Affairs Board	2,904,055	3,702	93	450,881	10,181	464,857	122,721	505,383	226,016	854,120	58,174	(44,751)	13,423
721790	State Fair Commission	147,743	188	5	22,938	22,400	45,531	6,243	25,711	3,792	35,746	2,960	3,555	6,515
721800	MS Dept Of Information Technology Services	769,081	980	25	119,407	0	120,412	32,500	133,841	101,908	268,249	15,406	(27,234)	(11,828)
721810	State Aid Road Construction	341,035	435	11	52,949	13,919	67,314	14,412	59,349	7,852	81,613	6,832	1,999	8,831
721820	Rehabilitation Services	6,273,530	7,997	202	974,024	299,006	1,281,229	265,111	1,091,762	270,152	1,627,025	125,671	5,249	130,920
721830	MS Gaming Commission	697,254	889	22	108,255	0	109,166	29,465	121,341	52,462	203,268	13,967	(12,732)	1,235
721840	MS Department Of Revenue	4,341,776	5,535	139	674,101	16,120	695,895	183,477	755,585	459,100	1,398,162	86,974	(104,013)	(17,039)
721850	Joint Legislative Budget Office	168,182	214	5	26,112	18,204	44,535	7,107	29,268	265	36,640	3,369	5,288	8,657
721860	MS Finance And Administration	2,925,662	3,729	94	454,236	128,782	586,841	123,634	509,143	0	632,777	58,607	30,955	89,562
721870	MS Cosmetology Board	66,572	85	2	10,336	11,288	21,711	2,813	11,585	6,903	21,301	1,334	703	2,037
721880	Board Social Workers, Marriage, Family Therapists	21,023	27	1	3,264	304	3,596	888	3,659	33	4,580	421	81	502
721890	MS Library Commission	298,406	380	10	46,330	10,638	57,358	12,610	51,931	1,577	66,118	5,978	2,350	8,328
721900	MS Emergency Management	750,394	957	24	116,506	17,305	134,792	31,711	130,589	23,670	185,970	15,032	1,317	16,349
721910	MS Secretary Of State	609,659	777	20	94,655	0	95,452	25,763	106,097	37,683	169,543	12,213	(9,120)	3,093
721920	MS Dept Of Human Services	10,635,161	13,557	342	1,651,207	687,968	2,353,074	449,427	1,850,802	5,276,866	7,577,095	213,043	(1,690,237)	(1,477,194)
721930	MS Board Of Nursing	175,773	224	6	27,290	17,820	45,340	7,428	30,589	8,377	46,394	3,521	2,845	6,366
721940	MS Dept Of Education	4,069,064	5,187	131	631,760	164,350	801,428	171,953	708,126	78,049	958,128	81,511	21,526	103,037
721950	MS Community College Board	519,728	663	17	80,693	193,005	274,378	21,963	90,447	0	112,410	10,411	45,763	56,174
721960	Military Department - Army Guard	1,712,184	2,183	55	265,832	165,901	433,971	72,355	297,966	0	370,321	34,298	40,466	74,744
721970	Military Department - Air Guard	1,151,578	1,468	37	178,793	15,342	195,640	48,664	200,405	27,725	276,794	23,068	(2,002)	21,066
721980	Military Department - Ycp (Shelby Base Ops)	454,908	580	15	70,629	20,108	91,332	19,224	79,166	3,745	102,135	9,113	4,108	13,221
721990	Educational Television (MS Public Broadcasting)	583,381	744	19	90,575	10,485	101,823	24,653	101,524	66,164	192,341	11,686	(17,888)	(6,202)
722010	Pearl River Basin Development Dist.	0	0	0	0	46	46	0	0	15,032	15,032	0	(3,409)	(3,409)
722020	MS Dept Of Wildlife, Fisheries & Parks	3,156,912	4,024	101	490,140	98,349	592,614	133,407	549,387	268,780	951,574	63,239	(23,974)	39,265
722040	Public Employees Retirement System	1,042,377	1,329	33	161,839	22,188	185,389	44,049	181,401	1,701	227,151	20,881	4,974	25,855
722050	MS Bureau Of Narcotics	794,776	1,013	26	123,396	0	124,435	33,586	138,312	163,503	335,401	15,921	(41,699)	(25,778)
722060	North MS Regional Center	5,993,227	7,640	193	930,504	576,309	1,514,646	253,266	1,042,982	373,225	1,669,473	120,056	5,467	125,523
722070	MS Oil & Gas Board	210,811	269	7	32,730	29,233	62,239	8,909	36,687	13,194	58,790	4,223	1,723	5,946
722080	MS Animal Health Board	166,430	212	5	25,840	7,969	34,026	7,033	28,963	13,650	49,646	3,334	(1,428)	1,906
722090	State Treasurer's Office	206,723	264	7	32,096	8,459	40,826	8,736	35,975	43,615	88,326	4,141	(8,556)	(4,415)
722110	Medicaid Division	6,182,432	7,881	199	959,880	242,724	1,210,684	261,261	1,075,908	177,463	1,514,632	123,846	41,787	165,633
722120	MS Dept Of Agriculture & Commerce	1,274,794	1,625	41	197,924	100,096	299,686	53,871	221,848	25,839	301,558	25,537	12,699	38,236

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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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Projected Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense	
722130	MS Office Of State Auditor	884,122	1,127	28	137,268	102,758	241,181	37,362	153,861	6,652	197,875	17,711	27,165	44,876	
722150	Governor's Office	146,575	187	5	22,757	14,221	37,170	6,194	25,508	17,339	49,041	2,936	(827)	2,109	
722170	MS State Board Of Pharmacy	105,114	134	3	16,320	7,021	23,478	4,442	18,293	4,073	26,808	2,106	1,456	3,562	
722180	MS Supreme Court	1,693,497	2,159	54	262,931	42,779	307,923	71,565	294,714	4,673	370,952	33,924	12,829	46,753	
722190	Barber Examiners Board	21,023	27	1	3,264	1,506	4,798	888	3,659	33	4,580	421	528	949	
722200	Grand Gulf Military	30,366	39	1	4,715	1,953	6,708	1,283	5,285	3,221	9,789	608	(600)	8	
722220	MS Development Authority	1,426,041	1,818	46	221,406	0	223,270	60,263	248,169	98,361	406,793	28,566	(26,320)	2,246	
722230	Mental Health Dept Of MS	572,869	730	18	88,943	15,759	105,450	24,209	99,695	48,107	172,011	11,476	(12,071)	(595)	
722240	MS Motor Vehicle Commission	19,271	25	1	2,992	1,268	4,286	814	3,354	1,611	5,779	386	123	509	
722250	District Attorneys & Staff	1,320,344	1,683	42	204,996	16,531	223,252	55,796	229,775	15,325	300,896	26,449	1,572	28,021	
722260	State Architecture Board	14,015	18	0	2,176	483	2,677	592	2,439	403	3,434	281	54	335	
722270	East MS State Hospital	6,360,541	8,108	204	987,533	0	995,845	268,788	1,106,904	927,774	2,303,466	127,414	(264,445)	(137,031)	
722280	MS State Board Of Contractors	100,442	128	3	15,595	2,910	18,636	4,245	17,480	8,009	29,734	2,012	(1,389)	623	
722290	State Fire Academy	404,103	515	13	62,741	15,599	78,868	17,077	70,325	13,207	100,609	8,095	(627)	7,468	
722320	Professional Engineers & Land Surveyors Board	29,198	37	1	4,533	392	4,963	1,234	5,081	4,894	11,209	585	(891)	(306)	
722360	MS Ethics Commission	41,461	53	1	6,437	2,838	9,329	1,752	7,215	1,850	10,817	831	238	1,069	
722370	Nursing Home Administrators Board	14,015	18	0	2,176	204	2,398	592	2,439	23	3,054	281	53	334	
722390	MS Judicial Performance Commission	19,271	25	1	2,992	3,733	6,751	814	3,354	4,521	8,689	386	211	597	
722450	MS Dept Of Employment Security	2,797,774	3,566	90	434,380	9,047	447,083	118,230	486,887	158,038	763,155	56,045	(46,091)	9,954	
722490	State Dental Examiners Board	37,374	48	1	5,803	11,311	17,163	1,579	6,504	11,120	19,203	749	(253)	496	
722510	MS Forestry Commission	1,785,179	2,276	57	277,166	32,982	312,481	75,439	310,669	450,458	836,566	35,761	(132,222)	(96,461)	
722520	Medical Licensure Board	141,903	181	5	22,032	25,169	47,387	5,997	24,695	13,246	43,938	2,843	2,151	4,994	
722530	Public Accountancy Board Of MS	35,038	45	1	5,440	1,918	7,404	1,481	6,098	1,192	8,771	702	68	770	
722590	Board Of Funeral Services	7,008	9	0	1,088	1,056	2,153	296	1,220	721	2,237	140	42	182	
722600	Administrative Office Of The Courts/Trial Support	1,918,907	2,446	62	297,928	34,794	335,230	81,090	333,941	26,300	441,331	38,439	6,528	44,967	
722620	MS Dept Of Marine Resources	1,011,426	1,289	32	157,033	80,232	238,586	42,741	176,015	9,082	227,838	20,261	19,763	40,024	
722630	Mississippi Auctioneers Commission	0	0	0	0	13	13	0	0	4,652	4,652	0	(1,135)	(1,135)	
	Total CAFR State Agencies	177,505,931	226,275	5,699	27,559,442	9,369,543	37,160,959	7,501,154	30,890,781	18,029,158	56,421,093	3,555,787	(2,432,001)	1,123,786	

UNIVERSITIES/OTHER STATE AGENCIES:

721370	Charter School Authorizer Board	20,439	26	1	3,173	13,191	16,391	864	3,557	2,099	6,520	409	2,418	2,827
721460	MS Business Finance Corp	28,030	36	1	4,352	395	4,784	1,185	4,878	111	6,174	562	103	665
721580	MS Industries For The Blind	596,228	760	19	92,570	119,444	212,793	25,196	103,760	8,446	137,402	11,944	25,763	37,707
722100	Pearl River Valley Water Supply	640,025	816	21	99,370	42,222	142,429	27,047	111,381	22,223	160,651	12,821	2,224	15,045
722160	Pat Harrison Waterway District	209,059	266	7	32,458	0	32,731	8,835	36,382	33,330	78,547	4,188	(9,067)	(4,879)
722210	Tombigbee River Valley Water Mgt	95,770	122	3	14,869	8,220	23,214	4,047	16,667	6,194	26,908	1,918	(48)	1,870

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, 2020

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes of Assumptions	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization from Change in Proportionate Share	Total OPEB Expense
722330	University Medical Center	60,353,305	76,932	1,941	9,370,414	2,650,189	12,099,476	2,550,447	10,503,083	34,761	13,088,291	1,208,988	577,330	1,786,318
722340	University Of Southern MS	13,981,862	17,823	449	2,170,814	249,246	2,438,332	590,854	2,433,218	111,931	3,136,003	280,084	58,684	338,768
722400	Alcorn State University	4,285,131	5,462	138	665,306	18,811	689,717	181,084	745,727	165,465	1,092,276	85,839	(32,018)	53,821
722410	Jackson State University	6,385,068	8,139	205	991,341	0	999,685	269,824	1,111,172	1,077,342	2,458,338	127,905	(265,444)	(137,539)
722420	University Of Mississippi	20,806,654	26,523	668	3,230,426	1,038,293	4,295,910	879,261	3,620,914	0	4,500,175	416,797	292,702	709,499
722430	Mississippi State University	31,009,098	39,528	996	4,814,450	916,867	5,771,841	1,310,402	5,396,412	163,778	6,870,592	621,172	134,303	755,475
722470	MS University Of Women	2,421,117	3,086	78	375,901	99,906	478,971	102,313	421,339	17,360	541,012	48,500	20,496	68,996
722480	MS Valley State University	2,917,487	3,719	94	452,967	10,347	467,127	123,289	507,721	181,722	812,732	58,443	(36,371)	22,072
722540	University Press Of MS	131,976	168	4	20,490	7,166	27,828	5,577	22,967	7,575	36,119	2,644	657	3,301
722550	MS Institutions Of Higher Learning	529,072	674	17	82,143	130	82,964	22,358	92,073	45,359	159,790	10,598	(11,702)	(1,104)
722560	Delta State University	3,181,438	4,055	102	493,948	79,211	577,316	134,443	553,655	91,418	779,516	63,730	6,190	69,920
722570	MS Prison Industries	160,006	204	5	24,842	13,021	38,072	6,762	27,845	49,063	83,670	3,205	(6,686)	(3,481)
	Total Universities/Other State Agencies	147,751,765	188,339	4,749	22,939,834	5,266,659	28,399,581	6,243,788	25,712,751	2,018,177	33,974,716	2,959,747	759,534	3,719,281
	Grand Total All	\$778,208,000	\$992,000	\$25,000	\$120,824,000	\$30,207,658	\$152,048,658	\$32,886,000	\$135,429,000	\$30,207,639	\$198,522,639	\$15,589,000	\$0	\$15,589,000

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)
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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, 2020, there were 320 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, 2020.

The accompanying schedules were prepared in accordance with accounting principles generally accepted in the United States of America (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:

	Measurement Date June 30, 2020
Total OPEB liability	\$ 779,245,000
Plan fiduciary net position	(1,037,000)
Net OPEB liability	\$ 778,208,000
Plan fiduciary net position as a percentage of total OPEB liability	0.13%

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State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
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Actuarial Methods and Assumptions

Actuarial valuation date	June 30, 2020
Measurement date	June 30, 2020
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	4.50%
Discount rate	2.19%
Projected cash flows	NA
Retiree health care participation	50%
Health care cost trend rates	7.00% decreasing to 4.50% by 2030

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, 2020 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 4.50%.

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

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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, 2020, 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 3.50% to 2.19%
- Net difference between projected and actual earnings on OPEB Plan investments

Changes in employer proportion, an employer specific deferral, is amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. The average remaining service life determined as of the beginning of the June 30, 2020 measurement period is 6.0 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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Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
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Collective Amounts

Collective OPEB Expense

	<u>(In Thousands)</u>
Service cost	\$ 20,146
Interest cost on the total OPEB liability and cash flow	29,196
Current-period benefit changes	(21,116)
Expensed portion of current-period difference in expected and actual experience	(25,107)
Expensed portion of current-period changes of assumptions	13,856
Member contributions	-
Projected earnings on plan investments	(35)
Expensed portion of current-period difference between actual and projected earnings on plan investments	3
Administrative expense	-
Other	-
Recognition of beginning deferred outflows of resources as OPEB expense	12,011
Recognition of beginning deferred inflows of resources as OPEB expense	<u>(13,365)</u>
Collective OPEB expense	<u><u>\$ 15,589</u></u>

Health Care Cost Trend Rates

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability (\$ thousands)	\$ 718,556	\$ 778,208	\$ 845,791

Discount Rate Sensitivity

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>1.19%</u>	<u>Discount Rate</u>	<u>3.19%</u>
	<u>1.19%</u>	<u>2.19%</u>	<u>3.19%</u>
Net OPEB liability (\$ thousands)	\$ 859,973	\$ 778,208	\$ 708,076

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Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
(\$ Thousands)		
Differences between expected and actual experience	\$ 992	\$ 135,429
Changes of assumptions or other inputs	120,824	32,886
Net difference between projected and actual earnings on OPEB plan investments	25	-
	\$ 121,841	\$ 168,315

Amortization of Deferred Outflows and Inflows of Resources

Measurement Period	(\$ Thousands)
June 30, 2021	\$ (12,601)
June 30, 2022	(12,601)
June 30, 2023	(10,499)
June 30, 2024	(3,308)
June 30, 2025	(7,465)
Thereafter	-
	\$ (46,474)

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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	109,653	7.77
Inactive members	<u>33,210</u>	0.00
	<u><u>142,863</u></u>	
Weighted average years of working lifetime		5.96 ~ 6.0
Recognition period		6.0

Supplementary Information

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, 2020

<u>Group Number</u>	<u>Employer Name</u>	<u>NOL Sensitivity</u>		<u>NOL Sensitivity</u>		<u>Recognition of Existing Deferred Outflows (Inflows) of Resources for</u>					
		<u>Less 1% - Trend</u>	<u>Plus 1% - Trend</u>	<u>Less 1% - 1.19%</u>	<u>Plus 1% - 3.19%</u>	<u>2021</u>	<u>2022</u>	<u>Future Plan Years Ending June 30,</u>			<u>Thereafter</u>
		<u>Total</u>	<u>Employer's</u>	<u>Employer's</u>	<u>Employer's</u>			<u>2023</u>	<u>2024</u>	<u>2025</u>	
		<u>Proportionate</u>	<u>Proportionate</u>	<u>Proportionate</u>	<u>Proportionate</u>						
		<u>Share of</u>	<u>Share of</u>	<u>Share of</u>	<u>Share of</u>						
		<u>Net OPEB</u>	<u>Net OPEB</u>	<u>Net OPEB</u>	<u>Net OPEB</u>						
		<u>Liability</u>	<u>Liability</u>	<u>Liability</u>	<u>Liability</u>						
LIBRARIES:											
711420	Choctaw County Library	\$16,715	\$19,675	\$20,005	\$16,471	\$2,785	\$2,785	\$2,834	\$3,001	\$1,627	\$0
711430	Amory Municipal Library	16,176	19,040	19,360	15,940	(743)	(743)	(697)	(349)	85	0
711440	Evans Memorial Library	12,941	15,232	15,488	12,752	(531)	(531)	(391)	(38)	(130)	0
711450	Wilkinson County Library System	15,637	18,406	18,714	15,409	241	241	95	(512)	(298)	0
711460	Covington County Library System	38,823	45,697	46,463	38,256	882	882	904	1,086	791	0
711470	Sharkey Issaquena County Library System	19,411	22,848	23,232	19,128	(259)	(259)	(205)	(58)	(203)	0
711490	Wayne Co Library System	58,234	68,545	69,695	57,384	(1,597)	(1,597)	(1,547)	(1,368)	(1,402)	0
711500	Benton Co Library System	25,882	30,465	30,975	25,504	(207)	(207)	187	1,149	792	0
711510	Lamar Co Library	108,380	127,570	129,709	106,799	(505)	(505)	(458)	(762)	(1,831)	0
711520	Bolivar Co Library	66,861	78,700	80,020	65,886	(691)	(691)	(1,051)	(2,734)	(2,464)	0
711530	Carnegie Public Library	44,754	52,678	53,562	44,101	(1,771)	(1,771)	(1,735)	(2,055)	(2,245)	0
711540	Carroll Co Library System	12,941	15,232	15,488	12,752	(238)	(238)	(179)	(13)	65	0
711550	Central Miss Regional Library	430,283	506,473	514,966	424,007	(10,581)	(10,581)	(9,086)	(4,726)	(7,174)	0
711560	Copiah-Jefferson Regional Library System	31,813	37,446	38,074	31,349	155	155	53	(22)	103	0
711570	Dixie Regional Library System	88,429	104,087	105,833	87,139	(1,307)	(1,307)	(1,151)	(667)	(1,205)	0
711580	East Miss Regional Library	57,695	67,911	69,049	56,853	(378)	(378)	(356)	(172)	(266)	0
711590	Elizabeth Jones Library	27,499	32,369	32,911	27,098	(2,410)	(2,410)	(2,256)	(1,365)	(1,229)	0
711600	First Regional Library	493,370	580,731	590,468	486,174	(7,372)	(7,372)	(6,300)	(2,336)	(4,464)	0
711610	Greenwood-Leflore Public Library System	58,234	68,545	69,695	57,384	(296)	(296)	(9)	1,055	533	0
711620	Hancock Co Library System	144,506	170,094	172,946	142,398	(6,220)	(6,220)	(5,678)	(3,030)	(2,041)	0
711630	Harriette Person Memorial Library	12,941	15,232	15,488	12,752	(174)	(174)	(140)	(38)	(130)	0
711640	Harrison Co Library System	287,934	338,918	344,601	283,734	(7,532)	(7,532)	(6,852)	(4,062)	(4,702)	0
711650	The Library - Hattiesburg; Petal	127,791	150,419	152,941	125,927	640	640	740	1,355	(397)	0
711660	Judge George W. Armstrong Library	45,293	53,313	54,207	44,632	(1,874)	(1,874)	(1,861)	(922)	12	0
711670	Humphreys Co Library System	19,411	22,848	23,232	19,128	(268)	(268)	(323)	205	130	0
711680	Jackson-George Regional Library	407,637	479,817	487,862	401,691	(2,592)	(2,592)	(1,710)	192	(2,737)	0
711690	Jackson-Hinds Library System	442,146	520,436	529,163	435,697	(5,929)	(5,929)	(6,471)	(4,020)	(4,736)	0
711700	Jennie Stephens Smith Library	32,891	38,715	39,365	32,412	702	702	790	770	(763)	0
711710	Kemper-Newton Library	47,989	56,486	57,434	47,289	724	724	1,043	368	(623)	0
711720	Laurel-Jones Co Library	67,400	79,335	80,665	66,417	(2,219)	(2,219)	(2,203)	(1,965)	(1,825)	0
711730	Lee-Itawamba Library System	140,732	165,651	168,429	138,679	(3,855)	(3,855)	(3,778)	(2,960)	(3,311)	0
711740	Lincoln-Lawrence-Franklin Regional Library System	99,752	117,416	119,384	98,297	(5,094)	(5,094)	(4,970)	(3,061)	(2,890)	0
711750	Long Beach Public Library	32,352	38,081	38,719	31,880	(431)	(431)	(344)	(39)	(298)	0
711760	Columbus-Lowndes Public Library	76,027	89,490	90,990	74,919	(1,649)	(1,649)	(1,316)	(421)	(865)	0
711770	Madison Co-Canton Public Library	177,937	209,444	212,956	175,341	(1,015)	(1,015)	28	1,650	(379)	0

See Note to the 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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Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2020

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 1.19%	Plus 1% - 3.19%	2021	2022	2023	2024	2025	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						
711780	Marks-Quitman Co Public Library	12,941	15,232	15,488	12,752	(1,265)	(1,265)	(1,019)	(192)	(130)	0
711790	Marshall Co Library System	38,823	45,697	46,463	38,256	(517)	(517)	(416)	(114)	(407)	0
711800	Meridian-Lauderdale Co Library	88,429	104,087	105,833	87,139	(1,324)	(1,324)	(2,190)	(3,482)	(2,931)	0
711810	Mid Miss Regional Library System	193,034	227,215	231,025	190,219	(4,979)	(4,979)	(3,796)	(864)	(2,036)	0
711820	Neshoba Co Public Library	30,195	35,542	36,138	29,755	(836)	(836)	(433)	382	(359)	0
711830	Northeast Regional Library	105,684	124,397	126,483	104,142	(2,898)	(2,898)	(2,511)	(1,461)	(2,252)	0
711840	Noxubee Co Library	12,941	15,232	15,488	12,752	(1,244)	(1,244)	(1,240)	(1,217)	(797)	0
711850	Oktibbeha Co Library System	35,048	41,254	41,946	34,537	(1,696)	(1,696)	(1,792)	(1,346)	(1,139)	0
711860	Pearl River Co Library System	47,989	56,486	57,434	47,289	(3,433)	(3,433)	(3,257)	(2,505)	(2,574)	0
711870	Pike-Amite-Walthall Library System	93,821	110,434	112,286	92,453	(3,844)	(3,844)	(3,567)	(2,934)	(2,395)	0
711880	Pine Forest Regional Library	59,312	69,815	70,985	58,447	(4,958)	(4,958)	(4,431)	(2,153)	(1,781)	0
711890	Yazoo Library Association	14,558	17,136	17,424	14,346	(2,213)	(2,213)	(2,121)	(1,967)	(1,256)	0
711900	South Miss Regional Library	60,930	71,719	72,921	60,041	(1,526)	(1,526)	(1,311)	(87)	(935)	0
711910	Sunflower Public Library	78,184	92,028	93,571	77,044	(2,247)	(2,247)	(2,202)	(1,419)	(694)	0
711920	Tallahatchie Co Library	31,274	36,811	37,429	30,818	1,864	1,864	2,032	3,070	2,487	0
711930	Tombigbee Regional Library System	51,224	60,294	61,305	50,477	(1,486)	(1,486)	(1,190)	(311)	(434)	0
711940	Warren Co-Vicksburg Public Library System	58,234	68,545	69,695	57,384	(714)	(714)	(233)	513	(451)	0
711950	Washington Co Library System	80,341	94,567	96,153	79,169	(3,006)	(3,006)	(2,768)	(1,709)	(1,698)	0
711960	Yalobusha Co Public Library System	11,323	13,328	13,552	11,158	(407)	(407)	(377)	342	390	0
	Total Libraries	4,891,102	5,757,164	5,853,708	4,819,757	(98,338)	(98,338)	(87,215)	(44,318)	(63,862)	0

COMMUNITY COLLEGES:

711970	Coahoma Community College	1,374,425	1,617,796	1,644,922	1,354,380	(7,874)	(7,874)	(5,555)	(1,224)	(15,803)	0
711980	Copiah-Lincoln Community College	1,933,039	2,275,322	2,313,474	1,904,846	(28,721)	(28,721)	(23,480)	(5,062)	(16,281)	0
711990	East Central Community College	1,303,790	1,534,653	1,560,385	1,284,775	(23,158)	(23,158)	(20,055)	(2,504)	(10,447)	0
712000	East MS Community College	1,832,747	2,157,272	2,193,445	1,806,017	(34,649)	(34,649)	(34,176)	(21,295)	(23,599)	0
712010	Hinds Community College	6,944,380	8,174,025	8,311,085	6,843,098	(39,106)	(39,106)	(26,843)	9,935	(49,587)	0
712020	Holmes Community College	2,188,620	2,576,160	2,619,356	2,156,700	(55,658)	(55,658)	(47,695)	(19,302)	(27,190)	0
712030	Itawamba Community College	2,426,408	2,856,053	2,903,943	2,391,020	(47,941)	(47,941)	(41,561)	(9,604)	(18,230)	0
712040	Jones Co Junior College	2,248,472	2,646,609	2,690,987	2,215,678	(36,418)	(36,418)	(31,760)	(12,943)	(25,593)	0
712050	Meridian Community College	1,977,253	2,327,366	2,366,391	1,948,415	(3,576)	(3,576)	(732)	2,309	(16,555)	0
712060	MS Delta Community College	1,505,452	1,772,022	1,801,735	1,483,495	(28,877)	(28,877)	(23,844)	(3,839)	(14,101)	0
712070	MS Gulf Coast Community College	4,273,714	5,030,462	5,114,811	4,211,382	(41,127)	(41,127)	(27,583)	893	(37,340)	0
712080	Northeast MS Community College	1,934,656	2,277,227	2,315,410	1,906,440	2,028	2,028	4,625	10,506	(11,013)	0
712090	Northwest MS Community College	3,400,207	4,002,283	4,069,392	3,350,615	(56,827)	(56,827)	(49,904)	(32,927)	(59,176)	0
712100	Pearl River Community College	2,497,044	2,939,196	2,988,480	2,460,625	(11,767)	(11,767)	(6,945)	8,408	(12,567)	0

State of Mississippi
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As of and for the Year Ended June 30, 2020

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 1.19% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.19% Employer's Proportionate Share of Net OPEB Liability	2021	2022	2023	2024	2025	Thereafter
712110	Southwest MS Community College	1,232,076	1,450,240	1,474,558	1,214,107	(7,372)	(7,372)	(4,549)	5,277	(7,652)	0
	Total Community Colleges	37,072,283	43,636,686	44,368,374	36,531,593	(421,043)	(421,043)	(340,057)	(71,372)	(345,134)	0
SCHOOL DISTRICTS:											
712120	Aberdeen School District	1,022,866	1,203,985	1,224,173	1,007,948	(34,071)	(34,071)	(31,769)	(11,828)	(10,346)	0
712130	Alcorn County School District	2,523,465	2,970,295	3,020,101	2,486,660	(42,955)	(42,955)	(32,266)	(7,846)	(33,691)	0
712140	Amite County School District	1,122,079	1,320,766	1,342,912	1,105,714	(14,472)	(14,472)	(8,784)	4,305	(9,414)	0
712150	Amory School District	1,215,361	1,430,565	1,454,553	1,197,635	(17,295)	(17,295)	(13,508)	(1,459)	(11,902)	0
712160	Attala County School District	1,217,518	1,433,104	1,457,134	1,199,760	(13,236)	(13,236)	(10,330)	(1,122)	(11,938)	0
712170	Baldwyn School District	705,276	830,160	844,079	694,990	(809)	(809)	(363)	(1,905)	(10,370)	0
712180	Bay St. Louis-Waveland School	1,471,482	1,732,038	1,761,080	1,450,021	(12,333)	(12,333)	(11,319)	(4,141)	(11,471)	0
712200	Benton County School District	971,103	1,143,056	1,162,222	956,939	(25,815)	(25,815)	(24,767)	(23,637)	(28,275)	0
712210	Biloxi School District	4,336,261	5,104,085	5,189,669	4,273,018	47,587	47,587	53,625	51,919	(12,058)	0
712220	Booneville School District	933,358	1,098,629	1,117,050	919,746	(16,694)	(16,694)	(13,965)	(2,630)	(7,614)	0
712230	Brookhaven School District	2,467,388	2,904,289	2,952,987	2,431,401	(39,554)	(39,554)	(34,770)	(19,520)	(31,415)	0
712240	Calhoun County School District	2,083,476	2,452,398	2,493,519	2,053,089	(23,931)	(23,931)	(17,063)	437	(20,130)	0
712250	Canton School District	2,630,227	3,095,962	3,147,874	2,591,865	(33,692)	(33,692)	(30,290)	3,266	(13,258)	0
712260	Carroll County School District	825,518	971,693	987,986	813,478	(11,186)	(11,186)	(11,132)	(15,892)	(18,489)	0
712270	Chickasaw County School District	367,196	432,216	439,463	361,841	(12,119)	(12,119)	(10,260)	(4,620)	(5,913)	0
712280	Choctaw County School District	1,468,786	1,728,864	1,757,853	1,447,364	(15,206)	(15,206)	(10,469)	991	(11,640)	0
712290	Claiborne County School District	1,246,635	1,467,377	1,491,981	1,228,453	(33,694)	(33,694)	(29,684)	(19,655)	(19,397)	0
712300	Clarksdale School District	1,952,989	2,298,806	2,337,351	1,924,505	(132,668)	(132,668)	(113,877)	(39,798)	(30,774)	0
712320	Cleveland School District	2,758,557	3,247,015	3,301,460	2,718,324	(67,236)	(67,236)	(58,161)	(24,610)	(29,111)	0
712330	Clinton School District	3,512,900	4,134,931	4,204,264	3,461,665	(8,524)	(8,524)	(1,422)	7,373	(39,171)	0
712340	Coahoma Co Agriculture High School District	157,986	185,961	189,079	155,682	(18,136)	(18,136)	(16,041)	(8,481)	(4,193)	0
712350	Coahoma County School District	1,417,562	1,668,570	1,696,548	1,396,887	(48,569)	(48,569)	(44,524)	(14,005)	(13,523)	0
712360	Coffeetown School District	531,653	625,793	636,286	523,899	(21,242)	(21,242)	(18,842)	(12,640)	(16,312)	0
712370	Columbia School District	1,343,691	1,581,619	1,608,139	1,324,093	(5,484)	(5,484)	(4,457)	8,071	(2,993)	0
712380	Columbus School District	3,005,511	3,537,698	3,597,017	2,961,676	(73,882)	(73,882)	(66,629)	(21,133)	(16,171)	0
712390	Copiah County School District	1,835,982	2,161,080	2,197,317	1,809,205	(38,600)	(38,600)	(32,098)	(13,129)	(27,420)	0
712400	Corinth School District	1,827,355	2,150,926	2,186,992	1,800,703	(4,439)	(4,439)	(3,189)	7,944	(3,337)	0
712410	Covington County School District	2,545,572	2,996,317	3,046,559	2,508,445	(11,900)	(11,900)	(4,529)	11,446	(13,556)	0
712420	Desoto County School District	21,925,564	25,807,933	26,240,673	21,605,784	100,939	100,939	134,346	202,355	(53,128)	0
712450	East Jasper School District	950,613	1,118,938	1,137,700	936,748	2,566	2,566	6,955	14,389	(203)	0
712460	East Tallahatchie School District	1,095,119	1,289,032	1,310,646	1,079,147	(31,221)	(31,221)	(27,535)	(17,082)	(20,641)	0
712470	Enterprise School District	747,334	879,664	894,414	736,434	901	901	868	1,223	(4,237)	0

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State of Mississippi
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As of and for the Year Ended June 30, 2020

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 1.19%	Plus 1% - 3.19%	2021	2022	2023	2024	2025	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						
712480	Forest School District	1,212,665	1,427,392	1,451,326	1,194,978	(6,388)	(6,388)	(6,095)	(5,200)	(16,829)	0
712490	Forrest County School District	2,039,261	2,400,354	2,440,603	2,009,519	(29,091)	(29,091)	(22,271)	(7,644)	(27,906)	0
712500	Forrest Co Agriculture High School Distict	483,664	569,307	578,853	476,610	(11,161)	(11,161)	(9,958)	(4,239)	(3,856)	0
712510	Franklin County School District	1,174,382	1,382,330	1,405,508	1,157,253	(29,547)	(29,547)	(24,677)	(8,977)	(15,535)	0
712520	George County School District	3,372,707	3,969,914	4,036,481	3,323,517	22,970	22,970	24,654	27,351	(12,354)	0
712530	Greene County School District	1,624,076	1,911,652	1,943,706	1,600,389	(36,711)	(36,711)	(32,743)	(16,942)	(23,154)	0
712540	Greenville School District	3,916,223	4,609,670	4,686,964	3,859,106	(178,139)	(178,139)	(157,811)	(74,366)	(72,954)	0
712550	Greenwood School District	4,515,815	5,315,433	5,404,560	4,449,953	(57,662)	(57,662)	(40,801)	13,488	(30,692)	0
712560	Grenada School District	3,582,996	4,217,439	4,288,156	3,530,739	(21,739)	(21,739)	(18,579)	(5,972)	(37,728)	0
712570	Gulfport School District	4,491,551	5,286,872	5,375,521	4,426,043	(35,000)	(35,000)	(26,752)	(9,142)	(51,255)	0
712580	Hancock County School District	3,043,255	3,582,126	3,642,190	2,998,870	(6,287)	(6,287)	(3,005)	11,030	(12,372)	0
712590	Harrison County School District	11,117,803	13,086,436	13,305,866	10,955,652	(68,382)	(68,382)	(44,930)	14,974	(94,246)	0
712600	Hattiesburg School District	3,471,381	4,086,060	4,154,574	3,420,752	(132,990)	(132,990)	(103,410)	(25,384)	(41,962)	0
712610	Hazlehurst School District	1,260,115	1,483,244	1,508,114	1,241,736	3,479	3,479	(1,598)	(19,152)	(25,193)	0
712630	Hinds County School District	3,360,845	3,955,951	4,022,284	3,311,828	(170,290)	(170,290)	(155,186)	(87,520)	(71,066)	0
712640	Hollandale School District	579,642	682,279	693,720	571,188	(15,201)	(15,201)	(12,557)	(4,251)	(12,822)	0
712650	Holly Springs School District	1,085,952	1,278,243	1,299,676	1,070,114	(27,052)	(27,052)	(24,194)	(15,139)	(21,528)	0
712660	Holmes County School District	2,435,575	2,866,843	2,914,913	2,400,052	(98,104)	(98,104)	(84,204)	(50,765)	(62,424)	0
712670	Houston School District	1,460,159	1,718,709	1,747,528	1,438,862	(30,113)	(30,113)	(26,874)	(12,922)	(16,156)	0
712680	Humphreys County School District	1,497,903	1,763,137	1,792,701	1,476,056	(13,112)	(13,112)	(7,864)	5,330	(4,675)	0
712710	Itawamba County School District	2,675,519	3,149,275	3,202,081	2,636,498	(40,144)	(40,144)	(36,687)	(22,592)	(31,917)	0
712720	Jackson County School District	6,469,883	7,615,508	7,743,202	6,375,521	(25,816)	(25,816)	(11,696)	24,296	(45,018)	0
712730	Jackson Independent School District	22,745,690	26,773,279	27,222,206	22,413,949	(748,095)	(748,095)	(654,636)	(356,305)	(413,934)	0
712740	Jefferson County School District	1,113,991	1,311,246	1,333,232	1,097,744	(44,366)	(44,366)	(38,790)	(18,462)	(26,100)	0
712750	Jefferson Davis Co School District	1,284,918	1,512,439	1,537,799	1,266,178	(43,489)	(43,489)	(38,017)	(15,376)	(14,458)	0
712760	Jones County School District	6,624,634	7,797,660	7,928,409	6,528,015	(21,356)	(21,356)	(18,299)	3,467	(54,143)	0
712770	Kemper County School District	1,167,372	1,374,079	1,397,119	1,150,346	(30,798)	(30,798)	(27,618)	(23,906)	(29,653)	0
712780	Kosciusko School District	1,745,936	2,055,089	2,089,548	1,720,471	(23,212)	(23,212)	(17,093)	(1,791)	(18,846)	0
712790	Lafayette County School District	2,363,322	2,781,796	2,828,440	2,328,853	(4,820)	(4,820)	(1,719)	(3,567)	(31,268)	0
712800	Lamar County School District	8,406,157	9,894,638	10,060,549	8,283,554	(42,909)	(42,909)	(32,801)	2,760	(63,582)	0
712810	Lauderdale County School District	4,799,975	5,649,908	5,744,644	4,729,968	(103,056)	(103,056)	(87,885)	(42,979)	(76,588)	0
712820	Laurel School District	2,741,841	3,227,340	3,281,455	2,701,852	(92,990)	(92,990)	(82,622)	(48,755)	(53,414)	0
712830	Lawrence County School District	1,622,458	1,909,748	1,941,770	1,598,795	(31,566)	(31,566)	(25,331)	(3,385)	(12,876)	0
712840	Leake County School District	2,201,022	2,590,758	2,634,199	2,168,920	(62,295)	(62,295)	(51,645)	(22,132)	(34,049)	0
712850	Lee County School District	5,505,790	6,480,702	6,589,369	5,425,489	(79,590)	(79,590)	(66,467)	(21,683)	(56,990)	0
712870	Leland School District	843,312	992,637	1,009,281	831,012	(15,650)	(15,650)	(11,090)	(4,334)	(12,445)	0

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Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 1.19%	Plus 1% - 3.19%	2021	2022	2023	2024	2025	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						
712880	Lincoln County School District	2,114,210	2,488,574	2,530,302	2,083,375	(14,559)	(14,559)	(8,347)	2,524	(17,848)	0
712890	Long Beach School District	2,115,289	2,489,844	2,531,593	2,084,438	5,786	5,786	7,934	11,026	(10,599)	0
712900	Louisville School District	2,330,430	2,743,081	2,789,076	2,296,441	(58,435)	(58,435)	(49,954)	(18,257)	(29,591)	0
712910	Lowndes County School District	4,088,228	4,812,133	4,892,821	4,028,602	(59,155)	(59,155)	(44,171)	(6,525)	(56,176)	0
712930	Madison County School District	9,550,882	11,242,061	11,430,565	9,411,584	36,086	36,086	43,872	63,847	(33,772)	0
712940	Marion County School District	1,765,886	2,078,572	2,113,425	1,740,131	(12,921)	(12,921)	(9,989)	(1,062)	(15,243)	0
712950	Marshall County School District	2,124,455	2,500,633	2,542,563	2,093,470	(50,855)	(50,855)	(44,459)	(16,467)	(20,528)	0
712960	Mccomb School District	2,173,523	2,558,389	2,601,288	2,141,822	(57,072)	(57,072)	(46,618)	(6,134)	(18,457)	0
712970	Meridian School District	4,812,916	5,665,140	5,760,132	4,742,720	(93,229)	(93,229)	(84,388)	(46,676)	(59,371)	0
712980	Monroe County School District	1,795,542	2,113,479	2,148,918	1,769,354	(16,971)	(16,971)	(13,668)	936	(13,066)	0
713000	Moss Point School District	1,962,695	2,310,230	2,348,967	1,934,069	(11,731)	(11,731)	(9,023)	494	(16,345)	0
713020	Natchez-Adams School District	3,283,200	3,864,558	3,929,357	3,235,315	(35,562)	(35,562)	(30,918)	(16,189)	(37,147)	0
713030	Neshoba County School District	2,368,714	2,788,143	2,834,894	2,334,166	(59,410)	(59,410)	(50,694)	(16,998)	(29,259)	0
713040	Nettleton School District	964,093	1,134,805	1,153,833	950,032	(15,130)	(15,130)	(12,559)	(1,305)	(7,049)	0
713050	New Albany School District	1,826,277	2,149,656	2,185,701	1,799,641	(22,032)	(22,032)	(17,445)	(1,477)	(15,199)	0
713060	Newton County School District	1,310,800	1,542,903	1,568,774	1,291,682	(23,405)	(23,405)	(21,012)	(9,226)	(17,144)	0
713070	Newton School District	869,733	1,023,736	1,040,902	857,048	(8,481)	(8,481)	(7,336)	(2,428)	(9,166)	0
713080	North Bolivar School District	892,379	1,050,393	1,068,006	879,364	(60,046)	(60,046)	(58,783)	(43,761)	(21,215)	0
713090	North Panola School District	1,373,886	1,617,161	1,644,277	1,353,848	(18,862)	(18,862)	(16,774)	(9,912)	(22,750)	0
713100	North Pike School District	1,803,091	2,122,365	2,157,952	1,776,793	(3,040)	(3,040)	(2,551)	(2,247)	(23,361)	0
713110	North Tippah School District	912,869	1,074,511	1,092,528	899,555	(22,750)	(22,750)	(19,896)	(9,627)	(12,912)	0
713120	Noxubee School District	1,178,695	1,387,407	1,410,671	1,161,504	(104,973)	(104,973)	(98,932)	(80,698)	(65,413)	0
713130	Ocean Springs School District	4,061,807	4,781,033	4,861,200	4,002,567	581	581	8,692	22,255	(26,467)	0
713140	Okolona School District	553,760	651,815	662,744	545,684	(13,958)	(13,958)	(13,185)	(9,858)	(12,519)	0
713160	Oxford School District	3,277,269	3,857,576	3,922,259	3,229,470	(35,169)	(35,169)	(31,970)	(15,099)	(33,675)	0
713170	Pascagoula School District	7,238,245	8,519,924	8,662,784	7,132,677	(53,739)	(53,739)	(39,659)	(7,130)	(63,647)	0
713180	Pass Christian School District	1,515,696	1,784,081	1,813,996	1,493,590	(13,254)	(13,254)	(12,043)	(5,544)	(17,616)	0
713190	Pearl School District	2,995,805	3,526,274	3,585,401	2,952,112	(49,965)	(49,965)	(37,371)	(7,233)	(33,159)	0
713200	Pearl River Co School District	2,162,199	2,545,061	2,587,736	2,130,664	12,482	12,482	17,644	21,232	(5,364)	0
713210	Perry County School District	1,132,324	1,332,825	1,355,173	1,115,809	(13,631)	(13,631)	(11,249)	(2,032)	(9,384)	0
713220	Petal School District	3,090,705	3,637,977	3,698,978	3,045,628	(34,004)	(34,004)	(26,779)	(207)	(27,035)	0
713230	Philadelphia School District	857,870	1,009,774	1,026,705	845,358	(19,710)	(19,710)	(15,896)	(3,983)	(11,742)	0
713240	Picayune School District	3,330,111	3,919,775	3,985,500	3,281,542	(15,034)	(15,034)	(12,517)	(8,563)	(42,280)	0
713250	Pontotoc School District	1,861,864	2,191,545	2,228,292	1,834,709	767	767	4,325	14,888	(3,618)	0
713260	Pontotoc County School District	2,659,883	3,130,869	3,183,367	2,621,089	(26,086)	(26,086)	(15,250)	15,020	(10,683)	0
713270	Poplarville School District	1,509,765	1,777,100	1,806,898	1,487,746	(17,751)	(17,751)	(13,930)	(5,046)	(20,375)	0

See Note to the 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, 2020

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 1.19% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.19% Employer's Proportionate Share of Net OPEB Liability	2021	2022	2023	2024	2025	Thereafter	
713280	Prentiss County School District	2,040,340	2,401,624	2,441,893	2,010,582	(20,152)	(20,152)	(14,984)	(5,291)	(20,506)	0	
713290	Quitman School District	1,600,351	1,883,726	1,915,312	1,577,010	(42,005)	(42,005)	(33,051)	(3,461)	(11,145)	0	
713300	Quitman County School District	1,171,146	1,378,522	1,401,636	1,154,065	(12,455)	(12,455)	(10,532)	(10,239)	(23,592)	0	
713310	Rankin County School District	14,419,335	16,972,573	17,257,165	14,209,032	(101,087)	(101,087)	(74,923)	(750)	(142,998)	0	
713320	Richton School District	534,888	629,601	640,158	527,087	(18,969)	(18,969)	(16,532)	(8,707)	(9,691)	0	
713330	Scott County School District	3,189,918	3,754,758	3,817,717	3,143,394	(17,059)	(17,059)	(16,435)	(11,462)	(31,240)	0	
713340	Senatobia School District	1,377,661	1,621,604	1,648,794	1,357,568	(9,242)	(9,242)	(3,181)	11,110	(9,127)	0	
713360	Simpson County School District	2,894,975	3,407,589	3,464,727	2,852,752	(32,456)	(32,456)	(29,497)	(13,872)	(29,558)	0	
713370	Smith County School District	2,059,212	2,423,837	2,464,480	2,029,179	(42,427)	(42,427)	(35,251)	(14,685)	(25,132)	0	
713380	South Delta School District	903,163	1,063,087	1,080,912	889,991	(16,607)	(16,607)	(13,123)	(3,751)	(10,911)	0	
713390	South Panola School District	3,653,092	4,299,947	4,372,047	3,599,813	(30,119)	(30,119)	(22,127)	2,799	(32,086)	0	
713400	South Pike School District	1,597,655	1,880,552	1,912,085	1,574,354	18,781	18,781	20,230	13,841	(8,617)	0	
713410	South Tippah School District	2,328,813	2,741,177	2,787,140	2,294,847	(27,257)	(27,257)	(23,096)	(7,215)	(23,280)	0	
713430	Starkville-Oktibbeha	4,573,510	5,383,343	5,473,610	4,506,806	(39,997)	(39,997)	(26,638)	3,166	(30,560)	0	
713440	Stone County School District	1,971,322	2,320,385	2,359,292	1,942,571	(56,712)	(56,712)	(47,747)	(24,303)	(35,491)	0	
713450	Sunflower School District	3,345,208	3,937,546	4,003,569	3,296,419	(65,735)	(65,735)	(62,716)	(27,811)	(28,234)	0	
713460	Tate County School District	1,725,985	2,031,606	2,065,671	1,700,812	(29,566)	(29,566)	(24,988)	(9,492)	(22,181)	0	
713470	Tishomingo Co School District	2,446,359	2,879,536	2,927,820	2,410,679	(11,947)	(11,947)	(7,346)	5,978	(16,997)	0	
713480	Tunica County School District	1,842,992	2,169,331	2,205,706	1,816,112	(48,119)	(48,119)	(36,093)	(6,242)	(18,761)	0	
713490	Tupelo School District	5,876,222	6,916,726	7,032,704	5,790,518	(76,595)	(76,595)	(54,052)	5,342	(50,762)	0	
713500	Union County School District	2,050,585	2,413,682	2,454,154	2,020,677	(19,282)	(19,282)	(13,628)	1,234	(18,814)	0	
713510	Union School District	768,902	905,052	920,227	757,688	(5,224)	(5,224)	(2,949)	6,370	(1,177)	0	
713520	Vicksburg-Warren School District	5,996,464	7,058,260	7,176,611	5,909,006	(110,253)	(110,253)	(89,450)	(22,073)	(60,298)	0	
713530	Walthall County School District	1,557,754	1,833,586	1,864,331	1,535,035	(52,902)	(52,902)	(46,199)	(27,074)	(33,571)	0	
713540	Water Valley School District	926,349	1,090,378	1,108,661	912,838	(16,496)	(16,496)	(15,265)	(4,423)	(7,399)	0	
713550	Wayne County School District	3,040,559	3,578,952	3,638,963	2,996,213	(5,874)	(5,874)	(3,453)	(5,568)	(36,325)	0	
713560	Webster County School District	1,430,502	1,683,802	1,712,036	1,409,639	(18,665)	(18,665)	(15,164)	1,543	(7,360)	0	
713570	West Bolivar School District	1,305,408	1,536,557	1,562,321	1,286,369	(37,842)	(37,842)	(35,000)	(19,992)	(19,617)	0	
713580	West Jasper School District	1,227,763	1,445,163	1,469,395	1,209,856	(23,458)	(23,458)	(22,981)	(17,249)	(21,871)	0	
713590	West Point School District	2,477,093	2,915,713	2,964,603	2,440,965	(62,183)	(62,183)	(55,119)	(30,688)	(35,452)	0	
713600	West Tallahatchie School District	849,782	1,000,253	1,017,025	837,388	(8,996)	(8,996)	(7,073)	(6,885)	(15,220)	0	
713610	Western Line School District	1,819,806	2,142,400	2,177,957	1,793,265	9,597	9,597	13,617	22,754	1,667	0	
713620	Wilkinson County School District	956,544	1,125,920	1,144,799	942,593	(33,004)	(33,004)	(28,595)	(13,868)	(15,759)	0	
713630	Winona County School District	1,080,021	1,271,261	1,292,577	1,064,269	(54,349)	(54,349)	(51,004)	(40,473)	(22,852)	0	
713640	Yazoo City School District	1,954,607	2,300,710	2,339,287	1,926,099	11,294	11,294	18,560	31,725	(2,163)	0	
713650	Yazoo County School District	1,153,353	1,357,577	1,380,341	1,136,531	(42,253)	(42,253)	(35,439)	(20,319)	(27,992)	0	

See Note to the 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, 2020

<u>Group Number</u>	<u>Employer Name</u>	<u>NOL Sensitivity</u>		<u>NOL Sensitivity</u>		<u>Recognition of Existing Deferred Outflows (Inflows) of Resources for</u>					
		<u>Less 1% - Trend</u>	<u>Plus 1% - Trend</u>	<u>Less 1% - 1.19%</u>	<u>Plus 1% - 3.19%</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Thereafter</u>
		<u>Total</u>	<u>Employer's</u>	<u>Employer's</u>	<u>Employer's</u>						
		<u>Proportionate</u>	<u>Proportionate</u>	<u>Proportionate</u>	<u>Proportionate</u>						
		<u>Share of</u>	<u>Share of</u>	<u>Share of</u>	<u>Share of</u>						
		<u>Net OPEB</u>	<u>Net OPEB</u>	<u>Net OPEB</u>	<u>Net OPEB</u>						
		<u>Liability</u>	<u>Liability</u>	<u>Liability</u>	<u>Liability</u>						
	Total School Districts	376,266,908	442,892,637	450,318,932	370,779,122	(5,142,475)	(5,142,475)	(4,183,623)	(1,233,093)	(3,946,326)	0

CAFR STATE AGENCIES:

721340	MS State Board of Examiners for Prof Counselors	6,470	7,616	7,744	6,376	1,048	1,048	1,066	492	(29)	0
721350	MS Dept Of Child Protection Services	8,745,854	10,294,486	10,467,101	8,618,297	1,329,032	1,329,032	945,434	(115,092)	(227,491)	0
721360	MS Board Of Optometry	6,470	7,616	7,744	6,376	995	995	745	59	(66)	0
721380	Office Of State Public Defender	126,712	149,149	151,650	124,864	(3,956)	(3,956)	(3,704)	(1,678)	(1,379)	0
721390	Board Of Tax Appeals	38,823	45,697	46,463	38,256	(448)	(448)	(152)	528	95	0
721410	MS State Board Of Physical Therapy	18,333	21,579	21,941	18,065	(450)	(450)	(399)	(263)	(403)	0
721430	Military Department - Adjutant General's Office	629,249	740,670	753,089	620,071	(5,611)	(5,611)	(4,168)	1,401	(599)	0
721470	Mississippi State Bar	111,615	131,378	133,581	109,987	(6,849)	(6,849)	(6,289)	(4,459)	(3,598)	0
721480	MS Capital Post-Conviction Counsel	54,999	64,737	65,823	54,196	974	974	935	877	144	0
721490	MS Board Of Geologists	6,470	7,616	7,744	6,376	(91)	(91)	(100)	(58)	(66)	0
721500	MS Dept Of Transportation	18,346,342	21,594,937	21,957,035	18,078,765	(384,386)	(384,386)	(338,049)	(177,813)	(250,532)	0
721520	MS Dept Of Corrections	10,782,958	12,692,301	12,905,122	10,625,691	(747,860)	(747,860)	(659,831)	(378,100)	(304,566)	0
721530	Archives & History Dept	917,182	1,079,588	1,097,690	903,805	4,203	4,203	6,948	8,668	(9,305)	0
721540	Legislative Peer Committee	154,212	181,518	184,562	151,963	(5,941)	(5,941)	(4,326)	1,696	742	0
721550	MS Public Service Commission	480,968	566,133	575,626	473,953	(16,749)	(16,749)	(17,818)	(12,851)	(10,356)	0
721560	Dept Of Environmental Quality	2,437,731	2,869,382	2,917,495	2,402,178	(26,752)	(26,752)	(19,904)	1,338	(15,528)	0
721570	MS State Hospital	8,112,292	9,548,738	9,708,849	7,993,975	(539,918)	(539,918)	(468,317)	(199,219)	(157,385)	0
721590	MS Real Estate Commission	117,007	137,725	140,035	115,300	(867)	(867)	(685)	(907)	(1,910)	0
721600	Mississippi State Senate Staff	231,318	272,277	276,843	227,944	(9,201)	(9,201)	(7,894)	(2,804)	(2,928)	0
721610	Mississippi State Senate Members	257,738	303,376	308,463	253,979	(8,632)	(8,632)	(8,088)	(6,023)	(7,327)	0
721620	MS House Of Representatives Staff	325,139	382,711	389,128	320,397	(2,931)	(2,931)	(2,413)	91	(1,609)	0
721630	MS House Of Representatives Members	672,924	792,079	805,360	663,109	(13,948)	(13,948)	(12,126)	(5,858)	(9,466)	0
721640	Attorney General'S Office	1,792,307	2,109,671	2,145,046	1,766,166	(33,244)	(33,244)	(28,980)	(12,484)	(20,265)	0
721650	MS Arts Commission	68,479	80,604	81,956	67,480	(2,193)	(2,193)	(1,579)	62	(885)	0
721660	Boswell Regional Center	8,052,440	9,478,289	9,637,218	7,934,997	(167,066)	(167,066)	(136,102)	2,168	(40,638)	0
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,443,462	7,584,408	7,711,582	6,349,485	(112,008)	(112,008)	(86,345)	(5,909)	(48,376)	0
721680	State Insurance Department	740,324	871,414	886,025	729,527	(24,959)	(24,959)	(22,812)	(17,095)	(18,686)	0
721690	Ellisville State School	8,372,726	9,855,288	10,020,539	8,250,611	(593,082)	(593,082)	(549,808)	(318,004)	(210,521)	0
721700	MS Port Authority/Gulfport	201,661	237,370	241,350	198,720	2,168	2,168	2,257	3,020	(392)	0
721710	State Dept Of Health	10,869,770	12,794,484	13,009,019	10,711,236	(461,857)	(461,857)	(378,402)	(78,361)	(67,134)	0
721720	State Soil & Water Conservation	66,861	78,700	80,020	65,886	(174)	(174)	90	1,090	(540)	0
721730	Banking & Consumer Finance	468,027	550,901	560,138	461,201	7,192	7,192	8,030	5,174	(1,438)	0
721740	Yellow Creek Port Authority	63,626	74,892	76,148	62,698	(446)	(446)	(87)	853	392	0

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State of Mississippi
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Schedule of OPEB Amounts by Employer
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As of and for the Year Ended June 30, 2020

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 1.19%	Plus 1% - 3.19%	2021	2022	2023	2024	2025	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						
721750	MS Workers Compensation Commission	336,462	396,039	402,680	331,555	(7,930)	(7,930)	(6,766)	(3,355)	(5,084)	0
721760	Veterans Home Purchase Board	105,684	124,397	126,483	104,142	(1,727)	(1,727)	(1,523)	(967)	(1,500)	0
721770	MS State Personnel Board	255,582	300,838	305,882	251,854	(15,662)	(15,662)	(14,700)	(7,857)	(4,560)	0
721780	State Veterans Affairs Board	2,681,451	3,156,256	3,209,180	2,642,342	(91,774)	(91,774)	(85,062)	(59,641)	(61,012)	0
721790	State Fair Commission	136,418	160,574	163,266	134,428	1,163	1,163	1,637	3,732	2,090	0
721800	MS Dept Of Information Technology Services	710,129	835,872	849,887	699,772	(39,687)	(39,687)	(34,844)	(19,128)	(14,491)	0
721810	State Aid Road Construction	314,894	370,652	376,867	310,301	(3,523)	(3,523)	(3,276)	(1,610)	(2,367)	0
721820	Rehabilitation Services	5,792,645	6,818,351	6,932,680	5,708,161	(96,334)	(96,334)	(90,787)	(31,344)	(30,997)	0
721830	MS Gaming Commission	643,807	757,806	770,513	634,417	(24,022)	(24,022)	(21,567)	(11,854)	(12,637)	0
721840	MS Department Of Revenue	4,008,966	4,718,835	4,797,959	3,950,496	(174,316)	(174,316)	(156,402)	(104,679)	(92,554)	0
721850	Joint Legislative Budget Office	155,290	182,787	185,852	153,025	2,565	2,565	2,530	1,429	(1,194)	0
721860	MS Finance And Administration	2,701,401	3,179,739	3,233,056	2,662,002	(16,418)	(16,418)	(9,895)	9,332	(12,537)	0
721870	MS Cosmetology Board	61,469	72,353	73,567	60,572	(375)	(375)	(478)	694	944	0
721880	Board Social Workers, Marriage, Family Therapists	19,411	22,848	23,232	19,128	(259)	(259)	(205)	(58)	(203)	0
721890	MS Library Commission	275,532	324,321	329,759	271,514	(2,482)	(2,482)	(1,984)	328	(2,140)	0
721900	MS Emergency Management	692,874	815,562	829,237	682,769	(10,834)	(10,834)	(10,409)	(7,726)	(11,375)	0
721910	MS Secretary Of State	562,927	662,604	673,715	554,717	(18,992)	(18,992)	(16,618)	(9,235)	(10,254)	0
721920	MS Dept Of Human Services	9,819,944	11,558,765	11,752,580	9,676,722	(1,862,445)	(1,862,445)	(1,412,771)	(104,153)	17,793	0
721930	MS Board Of Nursing	162,300	191,038	194,242	159,933	(1)	(1)	439	(143)	(1,348)	0
721940	MS Dept Of Education	3,757,158	4,422,440	4,496,594	3,702,361	(44,362)	(44,362)	(34,286)	(8,180)	(25,510)	0
721950	MS Community College Board	479,890	564,864	574,335	472,891	37,347	37,347	37,020	34,438	15,816	0
721960	Military Department - Army Guard	1,580,940	1,860,877	1,892,080	1,557,882	12,722	12,722	16,702	23,097	(1,593)	0
721970	Military Department - Air Guard	1,063,306	1,251,586	1,272,572	1,047,798	(20,649)	(20,649)	(17,462)	(7,100)	(15,294)	0
721980	Military Department - Ycp (Shelby Base Ops)	420,038	494,415	502,705	413,912	(3,258)	(3,258)	(2,779)	337	(1,845)	0
721990	Educational Television (MS Public Broadcasting)	538,663	634,044	644,675	530,806	(27,334)	(27,334)	(22,503)	(5,681)	(7,666)	0
722010	Pearl River Basin Development Dist.	0	0	0	0	(3,409)	(3,409)	(3,411)	(3,404)	(1,353)	0
722020	MS Dept Of Wildlife, Fisheries & Parks	2,914,925	3,431,072	3,488,603	2,872,411	(75,092)	(75,092)	(68,800)	(58,653)	(81,323)	0
722040	Public Employees Retirement System	962,475	1,132,901	1,151,897	948,438	(11,905)	(11,905)	(9,545)	(677)	(7,730)	0
722050	MS Bureau Of Narcotics	733,854	863,797	878,281	723,151	(54,568)	(54,568)	(49,148)	(27,991)	(24,691)	0
722060	North MS Regional Center	5,533,828	6,513,706	6,622,926	5,453,119	(91,577)	(91,577)	(64,063)	65,616	26,774	0
722070	MS Oil & Gas Board	194,652	229,119	232,961	191,813	(1,691)	(1,691)	(657)	3,961	3,527	0
722080	MS Animal Health Board	153,673	180,883	183,916	151,431	(4,123)	(4,123)	(3,767)	(2,278)	(1,329)	0
722090	State Treasurer's Office	190,877	224,676	228,444	188,094	(11,903)	(11,903)	(10,248)	(5,641)	(7,805)	0
722110	Medicaid Division	5,708,530	6,719,341	6,832,010	5,625,272	(58,321)	(58,321)	(56,412)	(53,135)	(77,759)	0
722120	MS Dept Of Agriculture & Commerce	1,177,078	1,385,503	1,408,735	1,159,910	(7,943)	(7,943)	(4,009)	12,702	5,321	0
722130	MS Office Of State Auditor	816,352	960,903	977,015	804,445	12,849	12,849	15,148	9,840	(7,380)	0

See Note to the 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, 2020

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 1.19% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.19% Employer's Proportionate Share of Net OPEB Liability	2021	2022	2023	2024	2025	Thereafter
722150	Governor's Office	135,340	159,304	161,975	133,366	(3,200)	(3,200)	(2,245)	(289)	(2,937)	0
722170	MS State Board Of Pharmacy	97,056	114,242	116,158	95,641	(246)	(246)	(418)	(1,022)	(1,398)	0
722180	MS Supreme Court	1,563,685	1,840,568	1,871,430	1,540,879	(14,593)	(14,593)	(13,148)	(5,806)	(14,889)	0
722190	Barber Examiners Board	19,411	22,848	23,232	19,128	188	188	103	(58)	(203)	0
722200	Grand Gulf Military	28,038	33,003	33,557	27,630	(1,092)	(1,092)	(909)	13	(1)	0
722220	MS Development Authority	1,316,731	1,549,885	1,575,873	1,297,527	(49,411)	(49,411)	(43,168)	(20,773)	(20,760)	0
722230	Mental Health Dept Of MS	528,957	622,620	633,060	521,242	(21,347)	(21,347)	(17,907)	(2,714)	(3,246)	0
722240	MS Motor Vehicle Commission	17,794	20,944	21,296	17,534	(189)	(189)	(246)	(366)	(503)	0
722250	District Attorneys & Staff	1,219,135	1,435,008	1,459,070	1,201,354	(19,807)	(19,807)	(16,230)	(6,371)	(15,429)	0
722260	State Architecture Board	12,941	15,232	15,488	12,752	(173)	(173)	(139)	(99)	(173)	0
722270	East MS State Hospital	5,872,986	6,912,918	7,028,832	5,787,330	(367,437)	(367,437)	(333,019)	(138,692)	(101,036)	0
722280	MS State Board Of Contractors	92,743	109,165	110,995	91,390	(3,015)	(3,015)	(2,339)	(923)	(1,806)	0
722290	State Fire Academy	373,128	439,198	446,562	367,686	(7,170)	(7,170)	(5,907)	288	(1,782)	0
722320	Professional Engineers & Land Surveyors Board	26,960	31,734	32,266	26,567	(1,364)	(1,364)	(1,292)	(1,096)	(1,130)	0
722360	MS Ethics Commission	38,283	45,062	45,818	37,725	(433)	(433)	(383)	73	(312)	0
722370	Nursing Home Administrators Board	12,941	15,232	15,488	12,752	(174)	(174)	(140)	(38)	(130)	0
722390	MS Judicial Performance Commission	17,794	20,944	21,296	17,534	(101)	(101)	(190)	(773)	(773)	0
722450	MS Dept Of Employment Security	2,583,316	3,040,745	3,091,731	2,545,639	(91,393)	(91,393)	(74,052)	(26,524)	(32,710)	0
722490	State Dental Examiners Board	34,509	40,619	41,301	34,006	(858)	(858)	(551)	(248)	475	0
722510	MS Forestry Commission	1,648,340	1,940,212	1,972,745	1,624,299	(161,128)	(161,128)	(144,950)	(44,362)	(12,517)	0
722520	Medical Licensure Board	131,026	154,227	156,813	129,115	(147)	(147)	586	3,433	(276)	0
722530	Public Accountancy Board Of MS	32,352	38,081	38,719	31,880	(499)	(499)	(279)	172	(262)	0
722590	Board Of Funeral Services	6,470	7,616	7,744	6,376	(71)	(71)	28	96	(66)	0
722600	Administrative Office Of The Courts/Trial Support	1,771,817	2,085,554	2,120,524	1,745,976	(24,544)	(24,544)	(23,224)	(13,482)	(20,307)	0
722620	MS Dept Of Marine Resources	933,898	1,099,263	1,117,695	920,277	3,386	3,386	2,433	4,788	(3,245)	0
722630	Mississippi Auctioneers Commission	0	0	0	0	(1,135)	(1,135)	(1,140)	(921)	(308)	0
	Total CAFR State Agencies	163,899,565	192,921,318	196,156,183	161,509,119	(5,306,230)	(5,306,230)	(4,612,500)	(1,934,139)	(2,101,035)	0
UNIVERSITIES.OTHER STATE AGENCIES:											
721370	Charter School Authorizer Board	18,872	22,214	22,586	18,597	2,087	2,087	2,137	1,851	1,709	0
721460	MS Business Finance Corp	25,882	30,465	30,975	25,504	(351)	(351)	(305)	(115)	(268)	0
721580	MS Industries For The Blind	550,525	648,007	658,872	542,496	16,109	16,109	17,908	22,288	2,977	0
722100	Pearl River Valley Water Supply	590,965	695,608	707,271	582,346	(8,139)	(8,139)	(5,191)	2,820	427	0
722160	Pat Harrison Waterway District	193,034	227,215	231,025	190,219	(12,452)	(12,452)	(11,036)	(5,898)	(3,978)	0
722210	Tombigbee River Valley Water Mgt	88,429	104,087	105,833	87,139	(1,599)	(1,599)	(1,279)	742	41	0
722330	University Medical Center	55,727,039	65,594,667	66,694,536	54,914,286	(399,933)	(399,933)	(247,780)	290,675	(231,863)	0

See Note to the 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, 2020

<u>Group Number</u>	<u>Employer Name</u>	<u>NOL Sensitivity</u>		<u>NOL Sensitivity</u>		<u>Recognition of Existing Deferred Outflows (Inflows) of Resources for</u>					
		<u>Less 1% - Trend</u>	<u>Plus 1% - Trend</u>	<u>Less 1% - 1.19%</u>	<u>Plus 1% - 3.19%</u>	<u>Future Plan Years Ending June 30,</u>					
		<u>Total</u>	<u>Employer's</u>	<u>Employer's</u>	<u>Employer's</u>						
		<u>Proportionate</u>	<u>Proportionate</u>	<u>Proportionate</u>	<u>Proportionate</u>						
		<u>Share of</u>	<u>Share of</u>	<u>Share of</u>	<u>Share of</u>						
		<u>Net OPEB</u>	<u>Net OPEB</u>	<u>Net OPEB</u>	<u>Net OPEB</u>						
		<u>Liability</u>	<u>Liability</u>	<u>Liability</u>	<u>Liability</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Thereafter</u>
722340	University Of Southern MS	12,910,109	15,196,108	15,450,912	12,721,818	(167,715)	(167,715)	(144,773)	(70,600)	(146,868)	0
722400	Alcorn State University	3,956,663	4,657,271	4,735,363	3,898,956	(101,404)	(101,404)	(91,923)	(50,800)	(57,028)	0
722410	Jackson State University	5,895,633	6,939,575	7,055,936	5,809,646	(368,833)	(368,833)	(346,862)	(214,055)	(160,070)	0
722420	University Of Mississippi	19,211,761	22,613,596	22,992,774	18,931,562	(44,206)	(44,206)	(16,745)	36,336	(135,444)	0
722430	Mississippi State University	28,632,157	33,702,064	34,267,171	28,214,562	(367,807)	(367,807)	(271,115)	53,966	(145,988)	0
722470	MS University Of Women	2,235,531	2,631,377	2,675,499	2,202,926	(18,708)	(18,708)	(13,177)	1,380	(12,828)	0
722480	MS Valley State University	2,693,852	3,170,854	3,224,022	2,654,563	(83,612)	(83,612)	(76,881)	(47,556)	(53,944)	0
722540	University Press Of MS	121,860	143,437	145,842	120,082	(1,480)	(1,480)	(1,262)	(1,330)	(2,739)	0
722550	MS Institutions Of Higher Learning	488,517	575,019	584,661	481,392	(20,269)	(20,269)	(17,824)	(8,499)	(9,965)	0
722560	Delta State University	2,937,572	3,457,729	3,515,707	2,894,728	(45,325)	(45,325)	(39,204)	(25,627)	(46,719)	0
722570	MS Prison Industries	147,741	173,902	176,818	145,587	(9,277)	(9,277)	(10,293)	(10,656)	(6,095)	0
	Total Universities/Other State Agencies	136,426,142	160,583,195	163,275,803	134,436,409	(1,632,914)	(1,632,914)	(1,275,605)	(25,078)	(1,008,643)	0
	Grand Total All	\$718,556,000	\$845,791,000	\$859,973,000	\$708,076,000	(\$12,601,000)	(\$12,601,000)	(\$10,499,000)	(\$3,308,000)	(\$7,465,000)	\$0

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, 2020

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 one-percentage-point higher than the assumed health care cost trend rates and (2) health care cost trend rates that are one-percentage-point lower than the assumed health care cost trend rates and using (1) a discount rate that is one-percentage-point higher than the current discount rate and (2) a discount rate that is one-percentage-point lower than the current discount rate.