

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, 2021

State of Mississippi
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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, 2021, and the related notes. We have also audited the total for all entities of the columns titled June 30, 2020 employer's proportionate share of net OPEB liability as of June 30, 2020, June 30, 2021 employer's proportionate share of 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, 2021, 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 as of and for the year ended June 30, 2021, the June 30, 2020 employer's proportionate share of net OPEB liability as of June 30, 2020, June 30, 2021 employer's proportionate share of 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, 2021, 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, 2021, and our report thereon, dated January 26, 2022, 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, 2021, 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, 2021, 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, 2021, 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, 2021

		Fiscal Year Ended June 30, 2021		
Group Number	Employer Name	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
<u>LIBRARIES:</u>				
711420	Choctaw County Library	3	\$ 710	0.00274473%
711430	Amory Municipal Library	1	237	0.00091491%
711440	Evans Memorial Library	1	237	0.00091491%
711450	Wilkinson County Library System	1	237	0.00091491%
711460	Covington County Library System	6	1,459	0.00564194%
711470	Sharkey Issaquena County Library System	3	710	0.00274473%
711490	Wayne Co Library System	9	2,130	0.00823418%
711500	Benton Co Library System	2	473	0.00182982%
711510	Lamar Co Library	17	4,102	0.01585842%
711520	Bolivar Co Library	10	2,366	0.00914909%
711530	Carnegie Public Library	6	1,301	0.00503200%
711540	Carroll Co Library System	2	473	0.00182982%
711550	Central Miss Regional Library	63	14,829	0.05733429%
711560	Copiah-Jefferson Regional Library System	4	947	0.00365964%
711570	Dixie Regional Library System	14	3,313	0.01280872%
711580	East Miss Regional Library	10	2,366	0.00914909%
711590	Elizabeth Jones Library	3	710	0.00274473%
711600	First Regional Library	67	15,854	0.06129890%
711610	Greenwood-Leflore Public Library System	6	1,420	0.00548945%
711620	Hancock Co Library System	27	6,310	0.02439757%
711630	Harriette Person Memorial Library	2	473	0.00182982%
711640	Harrison Co Library System	48	11,279	0.04361066%
711650	The Library - Hattiesburg; Petal	13	3,155	0.01219879%
711660	Judge George W. Armstrong Library	7	1,656	0.00640436%
711670	Humphreys Co Library System	3	670	0.00259224%
711680	Jackson-George Regional Library	61	14,434	0.05580944%
711690	Jackson-Hinds Library System	58	13,685	0.05291223%
711700	Jennie Stephens Smith Library	4	947	0.00365964%
711710	Kemper-Newton Library	7	1,656	0.00640436%
711720	Laurel-Jones Co Library	10	2,366	0.00914909%
711730	Lee-Itawamba Library System	22	5,206	0.02012800%
711740	Lincoln-Lawrence-Franklin Regional Library System	12	2,840	0.01097891%
711750	Long Beach Public Library	5	1,183	0.00457454%
711760	Columbus-Lowndes Public Library	9	2,209	0.00853915%
711770	Madison Co-Canton Public Library	29	6,783	0.02622739%
711780	Marks-Quitman Co Public Library	2	473	0.00182982%
711790	Marshall Co Library System	4	947	0.00365964%
711800	Meridian-Lauderdale Co Library	11	2,682	0.01036897%
711810	Mid Miss Regional Library System	28	6,586	0.02546496%
711820	Neshoba Co Public Library	2	473	0.00182982%
711830	Northeast Regional Library	14	3,392	0.01311369%
711840	Noxubee Co Library	2	473	0.00182982%
711850	Oktibbeha Co Library System	4	947	0.00365964%
711860	Pearl River Co Library System	13	3,037	0.01174133%

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711870	Pike-Amite-Walthall Library System	15	3,549	0.01372363%
711880	Pine Forest Regional Library	6	1,420	0.00548945%
711890	Yazoo Library Association	1	237	0.00091491%
711900	South Miss Regional Library	9	2,051	0.00792921%
711910	Sunflower Public Library	9	2,130	0.00823418%
711920	Tallahatchie Co Library	4	907	0.00350715%
711930	Tombigbee Regional Library System	8	1,775	0.00686182%
711940	Warren Co-Vicksburg Public Library System	9	2,130	0.00823418%
711950	Washington Co Library System	13	3,076	0.01189382%
711960	Yalobusha Co Public Library System	2	473	0.00182982%
	Total Libraries	699	165,484	0.63982629%
COMMUNITY COLLEGES:				
711970	Coahoma Community College	213	50,323	0.19457063%
711980	Copiah-Lincoln Community College	286	67,676	0.26166394%
711990	East Central Community College	206	48,825	0.18877620%
712000	East MS Community College	266	62,825	0.24290831%
712010	Hinds Community College	1,033	244,321	0.94464344%
712020	Holmes Community College	342	80,928	0.31289884%
712030	Itawamba Community College	361	85,305	0.32982466%
712040	Jones Co Junior College	332	78,601	0.30390224%
712050	Meridian Community College	288	68,110	0.26334128%
712060	MS Delta Community College	221	52,374	0.20249984%
712070	MS Gulf Coast Community College	664	157,201	0.60780448%
712080	Northeast MS Community College	306	72,291	0.27950467%
712090	Northwest MS Community College	508	120,208	0.46477372%
712100	Pearl River Community College	398	94,218	0.36428623%
712110	Southwest MS Community College	186	44,013	0.17017306%
	Total Community Colleges	5,609	1,327,219	5.13157152%
SCHOOL DISTRICTS:				
712120	Aberdeen School District	159	37,624	0.14547051%
712130	Alcorn County School District	396	93,627	0.36199895%
712140	Amite County School District	156	36,914	0.14272579%
712150	Amory School District	194	45,946	0.17764481%
712160	Attala County School District	184	43,501	0.16819075%
712170	Baldwyn School District	102	24,176	0.09347319%
712180	Bay St. Louis-Waveland School	241	56,988	0.22034056%
712200	Benton County School District	146	34,587	0.13372918%
712210	Biloxi School District	680	160,830	0.62183308%
712220	Booneville School District	145	34,311	0.13266179%
712230	Brookhaven School District	383	90,669	0.35056259%
712240	Calhoun County School District	324	76,668	0.29643048%
712250	Canton School District	414	97,847	0.37831483%
712260	Carroll County School District	117	27,607	0.10673937%

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712270	Chickasaw County School District	57	13,488	0.05214981%
712280	Choctaw County School District	225	53,124	0.20539705%
712290	Claiborne County School District	188	44,526	0.17215536%
712300	Clarksdale School District	309	73,079	0.28255436%
712320	Cleveland School District	421	99,661	0.38532913%
712330	Clinton School District	553	130,896	0.50609711%
712340	Coahoma Co Agriculture High School District	15	3,471	0.01341866%
712350	Coahoma County School District	213	50,442	0.19502808%
712360	Coffeeville School District	69	16,367	0.06328120%
712370	Columbia School District	205	48,470	0.18740384%
712380	Columbus School District	468	110,743	0.42817736%
712390	Copiah County School District	282	66,690	0.25785182%
712400	Corinth School District	273	64,482	0.24931267%
712410	Covington County School District	383	90,708	0.35071508%
712420	Desoto County School District	3,556	841,536	3.25372101%
712440	Durant School District	-	-	0.00000000%
712450	East Jasper School District	138	32,576	0.12595246%
712460	East Tallahatchie School District	138	32,537	0.12579997%
712470	Enterprise School District	117	27,607	0.10673937%
712480	Forest School District	193	45,630	0.17642493%
712490	Forrest County School District	311	73,671	0.28484164%
712500	Forrest Co Agriculture High School District	75	17,629	0.06816071%
712510	Franklin County School District	184	43,540	0.16834324%
712520	George County School District	512	121,036	0.46797590%
712530	Greene County School District	251	59,473	0.22994710%
712540	Greenville School District	604	143,004	0.55290994%
712550	Greenwood School District	661	156,334	0.60444981%
712560	Grenada School District	540	127,741	0.49389832%
712570	Gulfport School District	704	166,548	0.64394338%
712580	Hancock County School District	478	113,188	0.43763142%
712590	Harrison County School District	1,691	400,142	1.54711095%
712600	Hattiesburg School District	526	124,428	0.48108960%
712610	Hazlehurst School District	191	45,275	0.17505257%
712630	Hinds County School District	501	118,631	0.45867433%
712640	Hollandale School District	83	19,640	0.07593744%
712650	Holly Springs School District	157	37,151	0.14364070%
712660	Holmes County School District	363	85,818	0.33180696%
712670	Houston School District	226	53,400	0.20646444%
712680	Humphreys County School District	220	52,138	0.20158493%
712710	Itawamba County School District	420	99,385	0.38426174%
712720	Jackson County School District	1,056	249,803	0.96583883%
712730	Jackson Independent School District	3,300	780,880	3.01919936%
712740	Jefferson County School District	178	42,160	0.16300627%
712750	Jefferson Davis Co School District	201	47,642	0.18420166%
712760	Jones County School District	1,048	247,870	0.95836707%

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712770	Kemper County School District	188	44,526	0.17215536%
712780	Kosciusko School District	274	64,876	0.25083752%
712790	Lafayette County School District	355	84,004	0.32479266%
712800	Lamar County School District	1,328	314,324	1.21530399%
712810	Lauderdale County School District	745	176,211	0.68130216%
712820	Laurel School District	365	86,331	0.33378926%
712830	Lawrence County School District	265	62,786	0.24275583%
712840	Leake County School District	359	84,832	0.32799484%
712850	Lee County School District	854	202,003	0.78102723%
712860	Leflore County School District	-	-	0.00000000%
712870	Leland School District	123	29,145	0.11268628%
712880	Lincoln County School District	333	78,798	0.30466466%
712890	Long Beach School District	313	73,986	0.28606152%
712900	Louisville School District	367	86,843	0.33577157%
712910	Lowndes County School District	639	151,128	0.58432182%
712920	Lumberton School District	-	-	0.00000000%
712930	Madison County School District	1,501	355,261	1.37358323%
712940	Marion County School District	273	64,521	0.24946516%
712950	Marshall County School District	333	78,798	0.30466466%
712960	Mccomb School District	344	81,440	0.31488115%
712970	Meridian School District	729	172,464	0.66681610%
712980	Monroe County School District	287	67,952	0.26273134%
712990	Montgomery County School District	-	-	0.00000000%
713000	Moss Point School District	306	72,369	0.27980964%
713020	Natchez-Adams School District	495	117,171	0.45303239%
713030	Neshoba County School District	365	86,410	0.33409423%
713040	Nettleton School District	147	34,824	0.13464409%
713050	New Albany School District	277	65,507	0.25327728%
713060	Newton County School District	205	48,509	0.18755632%
713070	Newton School District	129	30,525	0.11802325%
713080	North Bolivar School District	137	32,339	0.12503755%
713090	North Panola School District	201	47,602	0.18404917%
713100	North Pike School District	288	68,031	0.26303631%
713110	North Tippah School District	141	33,286	0.12869718%
713120	Noxubee School District	179	42,436	0.16407366%
713130	Ocean Springs School District	640	151,443	0.58554169%
713140	Okolona School District	90	21,218	0.08203683%
713160	Oxford School District	519	122,772	0.47468523%
713170	Pascagoula School District	1,148	271,573	1.05001045%
713180	Pass Christian School District	233	55,174	0.21332626%
713190	Pearl School District	469	110,861	0.42863482%
713200	Pearl River Co School District	345	81,637	0.31564357%
713210	Perry County School District	171	40,464	0.15644942%
713220	Petal School District	504	119,143	0.46065663%
713230	Philadelphia School District	137	32,339	0.12503755%

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713240	Picayune School District	538	127,189	0.49176353%
713250	Pontotoc School District	297	70,279	0.27172794%
713260	Pontotoc County School District	415	98,162	0.37953471%
713270	Poplarville School District	239	56,476	0.21835826%
713280	Prentiss County School District	316	74,854	0.28941618%
713290	Quitman School District	246	58,132	0.22476262%
713300	Quitman County School District	177	41,923	0.16209136%
713310	Rankin County School District	2,231	527,922	2.04116175%
713320	Richton School District	80	18,891	0.07304023%
713330	Scott County School District	476	112,557	0.43519167%
713340	Senatobia School District	215	50,836	0.19655293%
713360	Simpson County School District	450	106,484	0.41170900%
713370	Smith County School District	305	72,133	0.27889473%
713380	South Delta School District	134	31,590	0.12214034%
713390	South Panola School District	572	135,392	0.52348037%
713400	South Pike School District	240	56,831	0.21973062%
713410	South Tippah School District	360	85,147	0.32921472%
713430	Starkville-Oktibbeha	732	173,135	0.66940834%
713440	Stone County School District	306	72,291	0.27950467%
713450	Sunflower School District	484	114,569	0.44296839%
713460	Tate County School District	258	60,972	0.23574153%
713470	Tishomingo Co School District	378	89,486	0.34598805%
713480	Tunica County School District	280	66,138	0.25571704%
713490	Tupelo School District	931	220,185	0.85132273%
713500	Union County School District	319	75,446	0.29170345%
713510	Union School District	124	29,342	0.11344870%
713520	Vicksburg-Warren School District	930	220,027	0.85071279%
713530	Walthall County School District	252	59,552	0.23025207%
713540	Water Valley School District	138	32,537	0.12579997%
713550	Wayne County School District	411	97,137	0.37557010%
713560	Webster County School District	233	55,214	0.21347874%
713570	West Bolivar School District	167	39,517	0.15278979%
713580	West Jasper School District	195	46,064	0.17810227%
713590	West Point School District	372	88,105	0.34065108%
713600	West Tallahatchie School District	107	25,398	0.09820022%
713610	Western Line School District	282	66,690	0.25785182%
713620	Wilkinson County School District	147	34,785	0.13449161%
713630	Winona County School District	166	39,241	0.15172239%
713640	Yazoo City School District	283	66,888	0.25861425%
713650	Yazoo County School District	189	44,802	0.17322275%
	Total School Districts	57,989	13,722,036	53.05495705%
STATE AGENCIES:				
721330	MS School for the Arts	34	8,045	0.03110690%
721340	MS State Board of Examiners for Prof Counselors	1	237	0.00091491%

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721350	MS Dept Of Child Protection Services	1,322	312,825	1.20950956%
721360	MS Board Of Optometry	1	237	0.00091491%
721380	Office Of State Public Defender	17	4,023	0.01555345%
721390	Board Of Tax Appeals	5	1,183	0.00457454%
721410	MS State Board Of Physical Therapy	2	473	0.00182982%
721430	Military Department - Adjutant General's Office	98	23,190	0.08966107%
721470	Mississippi State Bar	18	4,259	0.01646836%
721480	MS Capital Post-Conviction Counsel	9	2,130	0.00823418%
721490	MS Board Of Geologists	1	237	0.00091491%
721500	MS Dept Of Transportation	2,761	653,336	2.52606347%
721510	South MS Regional Center	-	-	0.00000000%
721520	MS Dept Of Corrections	1,597	377,899	1.46110951%
721530	Archives & History Dept	133	31,472	0.12168288%
721540	Legislative Peer Committee	22	5,206	0.02012800%
721550	MS Public Service Commission	72	17,037	0.06587344%
721560	Dept Of Environmental Quality	360	85,187	0.32936720%
721570	MS State Hospital	1,110	262,660	1.01554888%
721590	MS Real Estate Commission	18	4,259	0.01646836%
721600	Mississippi State Senate Staff	39	9,229	0.03568145%
721610	Mississippi State Senate Members	41	9,702	0.03751126%
721620	MS House Of Representatives Staff	47	11,122	0.04300072%
721630	MS House Of Representatives Members	106	25,083	0.09698034%
721640	Attorney General'S Office	269	63,654	0.24611049%
721650	MS Arts Commission	9	2,130	0.00823418%
721660	Boswell Regional Center	1,172	277,331	1.07227323%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	1,019	241,126	0.93229217%
721680	State Insurance Department	115	27,212	0.10521452%
721690	Ellisville State School	1,152	272,598	1.05397505%
721700	MS Port Authority/Gulfport	31	7,336	0.02836218%
721710	State Dept Of Health	1,684	398,485	1.54070658%
721720	State Soil & Water Conservation	11	2,603	0.01006400%
721730	Banking & Consumer Finance	77	18,221	0.07044799%
721740	Yellow Creek Port Authority	10	2,366	0.00914909%
721750	MS Workers Compensation Commission	51	12,068	0.04666035%
721760	Veterans Home Purchase Board	17	4,023	0.01555345%
721770	MS State Personnel Board	38	8,992	0.03476654%
721780	State Veterans Affairs Board	337	79,744	0.30832430%
721790	State Fair Commission	-	-	0.00000000%
721800	MS Dept Of Information Technology Services	111	26,266	0.10155489%
721810	State Aid Road Construction	50	11,832	0.04574544%
721820	Rehabilitation Services	935	221,249	0.85543982%
721830	MS Gaming Commission	94	22,243	0.08600144%
721840	MS Department Of Revenue	594	140,558	0.54345589%
721850	Joint Legislative Budget Office	29	6,862	0.02653236%
721860	MS Finance And Administration	394	93,232	0.36047411%

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, 2021

		Fiscal Year Ended June 30, 2021		
Group Number	Employer Name	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
721870	MS Cosmetology Board	10	2,366	0.00914909%
721880	Board Social Workers, Marriage, Family Therapists	2	473	0.00182982%
721890	MS Library Commission	42	9,938	0.03842617%
721900	MS Emergency Management	140	33,128	0.12808725%
721910	MS Secretary Of State	87	20,587	0.07959707%
721920	MS Dept Of Human Services	1,532	362,518	1.40164043%
721930	MS Board Of Nursing	26	6,152	0.02378763%
721940	MS Dept Of Education	551	130,383	0.50411480%
721950	MS Community College Board	48	11,358	0.04391563%
721960	Military Department - Army Guard	242	57,265	0.22140795%
721970	Military Department - Air Guard	154	36,441	0.14089597%
721980	Military Department - Ycp (Shelby Base Ops)	64	15,144	0.05855417%
721990	Educational Television (MS Public Broadcasting)	83	19,640	0.07593744%
722010	Pearl River Basin Development Dist.	-	-	0.00000000%
722020	MS Dept Of Wildlife, Fisheries & Parks	441	104,354	0.40347482%
722040	Public Employees Retirement System	144	34,075	0.13174688%
722050	MS Bureau Of Narcotics	107	25,319	0.09789525%
722060	North MS Regional Center	763	180,549	0.69807549%
722070	MS Oil & Gas Board	30	7,099	0.02744727%
722080	MS Animal Health Board	24	5,679	0.02195781%
722090	State Treasurer's Office	28	6,626	0.02561745%
722110	Medicaid Division	829	196,167	0.75845948%
722120	MS Dept Of Agriculture & Commerce	198	46,853	0.18115196%
722130	MS Office Of State Auditor	128	30,289	0.11710834%
722150	Governor's Office	17	4,023	0.01555345%
722170	MS State Board Of Pharmacy	16	3,786	0.01463854%
722180	MS Supreme Court	241	57,028	0.22049304%
722190	Barber Examiners Board	3	710	0.00274473%
722200	Grand Gulf Military	5	1,183	0.00457454%
722220	MS Development Authority	205	48,509	0.18755632%
722230	Mental Health Dept Of MS	83	19,640	0.07593744%
722240	MS Motor Vehicle Commission	3	710	0.00274473%
722250	District Attorneys & Staff	193	45,670	0.17657742%
722260	State Architecture Board	2	473	0.00182982%
722270	East MS State Hospital	820	194,037	0.75022530%
722280	MS State Board Of Contractors	14	3,313	0.01280872%
722290	State Fire Academy	56	13,251	0.05123490%
722310	Hudspeth Center	-	-	0.00000000%
722320	Professional Engineers & Land Surveyors Board	4	947	0.00365964%
722360	MS Ethics Commission	6	1,420	0.00548945%
722370	Nursing Home Administrators Board	2	473	0.00182982%
722390	MS Judicial Performance Commission	1	237	0.00091491%
722450	MS Dept Of Employment Security	452	106,957	0.41353882%
722490	State Dental Examiners Board	6	1,420	0.00548945%
722510	MS Forestry Commission	248	58,684	0.22689741%

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, 2021

		Fiscal Year Ended June 30, 2021		
Group Number	Employer Name	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
722520	Medical Licensure Board	19	4,496	0.01738327%
722530	Public Accountancy Board Of MS	5	1,183	0.00457454%
722590	Board Of Funeral Services	1	237	0.00091491%
722600	Administrative Office Of The Courts/Trial Support	278	65,783	0.25434467%
722620	MS Dept Of Marine Resources	138	32,655	0.12625743%
722630	Mississippi Auctioneers Commission	-	-	0.00000000%
	Total State Agencies	24,504	5,798,390	22.41892764%
ES/OTHER STATE AGENCIES:				
721370	Charter School Authorizer Board	3	710	0.00274473%
721460	MS Business Finance Corp	4	947	0.00365964%
721580	MS Industries For The Blind	75	17,747	0.06861817%
722100	Pearl River Valley Water Supply	94	22,243	0.08600144%
722160	Pat Harrison Waterway District	28	6,626	0.02561745%
722210	Tombigbee River Valley Water Mgt	13	3,076	0.01189382%
722330	University Medical Center	8,149	1,928,298	7.45559261%
722340	University Of Southern MS	1,961	464,032	1.79413635%
722400	Alcorn State University	540	127,780	0.49405080%
722410	Jackson State University	892	211,074	0.81609874%
722420	University Of Mississippi	2,898	685,755	2.65140599%
722430	Mississippi State University	4,541	1,074,538	4.15460131%
722470	MS University Of Women	346	81,874	0.31655848%
722480	MS Valley State University	381	90,156	0.34858029%
722540	University Press Of MS	19	4,496	0.01738327%
722550	MS Institutions Of Higher Learning	74	17,511	0.06770326%
722560	Delta State University	452	106,957	0.41353882%
722570	MS Prison Industries	29	6,862	0.02653236%
	Total Universities/Other State Agencies	20,499	4,850,682	18.75471750%
	Grand Total All	109,301	\$ 25,863,811	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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense			
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
LIBRARIES:																
711420	Choctaw County Library	\$ 18,103	\$ 17,667	\$ 19	\$ 1	\$ 2,861	\$ 13,902	\$ 16,783	\$ 598	\$ 5,524	\$ -	\$ 6,122	\$ (1,018)	\$ 3,663	\$ 2,645	
711430	Amory Municipal Library	17,519	5,889	6	-	954	2,113	3,073	199	1,841	12,207	14,247	(339)	(2,327)	(2,666)	
711440	Evans Memorial Library	14,015	5,889	6	-	954	128	1,088	199	1,841	6,677	8,717	(339)	(1,542)	(1,881)	
711450	Wilkinson County Library System	16,935	5,889	6	-	954	3,181	4,141	199	1,841	11,556	13,596	(339)	(1,248)	(1,587)	
711460	Covington County Library System	42,045	36,316	39	2	5,882	7,136	13,059	1,228	11,356	5	12,589	(2,092)	1,897	(195)	
711470	Sharkey Issaquena County Library System	21,023	17,667	19	1	2,861	513	3,394	598	5,524	26	6,148	(1,018)	142	(876)	
711490	Wayne Co Library System	63,068	53,002	58	2	8,584	2,039	10,683	1,793	16,573	4,318	22,684	(3,053)	(395)	(3,448)	
711500	Benton Co Library System	28,030	11,778	13	1	1,908	4,933	6,855	398	3,683	13,928	18,009	(678)	(2,230)	(2,908)	
711510	Lamar Co Library	117,377	102,078	111	5	16,532	9,887	26,535	3,452	31,918	3,023	38,393	(5,879)	2,480	(3,399)	
711520	Bolivar Co Library	72,412	58,891	64	3	9,538	7,366	16,971	1,992	18,414	12,222	32,628	(3,392)	264	(3,128)	
711530	Carnegie Public Library	48,469	32,390	35	2	5,246	2,744	8,027	1,095	10,128	16,634	27,857	(1,866)	(2,658)	(4,524)	
711540	Carroll Co Library System	14,015	11,778	13	1	1,908	1,534	3,456	398	3,683	1,091	5,172	(678)	30	(648)	
711550	Central Miss Regional Library	466,004	369,051	401	17	59,770	1,962	62,150	12,482	115,397	30,693	158,572	(21,256)	(6,596)	(27,852)	
711560	Copiah-Jefferson Regional Library System	34,454	23,556	26	1	3,815	3,592	7,434	797	7,366	7,061	15,224	(1,357)	(360)	(1,717)	
711570	Dixie Regional Library System	95,770	82,447	90	4	13,353	4,651	18,098	2,788	25,780	1,372	29,940	(4,749)	946	(3,803)	
711580	East Miss Regional Library	62,484	58,891	64	3	9,538	10,711	20,316	1,992	18,414	1,493	21,899	(3,392)	2,199	(1,193)	
711590	Elizabeth Jones Library	29,782	17,667	19	1	2,861	90	2,971	598	5,524	13,465	19,587	(1,018)	(3,441)	(4,459)	
711600	First Regional Library	534,327	394,570	429	18	63,903	7,364	71,714	13,345	123,377	55,003	191,725	(22,726)	(9,011)	(31,737)	
711610	Greenwood-Leflore Public Library System	63,068	35,335	38	2	5,723	5,501	11,264	1,195	11,049	19,381	31,625	(2,035)	(2,930)	(4,965)	
711620	Hancock Co Library System	156,502	157,043	171	7	25,434	30,428	56,040	5,311	49,105	11,222	65,638	(9,045)	2,306	(6,739)	
711630	Harriette Person Memorial Library	14,015	11,778	13	1	1,908	344	2,266	398	3,683	18	4,099	(678)	94	(584)	
711640	Harrison Co Library System	311,837	280,714	305	13	45,464	25,139	70,921	9,494	87,776	10,471	107,741	(16,168)	2,464	(13,704)	
711650	The Library - Hattiesburg; Petal	138,400	78,521	85	4	12,717	8,363	21,169	2,656	24,553	38,257	65,466	(4,523)	(4,927)	(9,450)	
711660	Judge George W. Armstrong Library	49,053	41,224	45	2	6,676	5,107	11,830	1,394	12,890	6,924	21,208	(2,374)	(939)	(3,313)	
711670	Humphreys Co Library System	21,023	16,686	18	1	2,702	3,056	5,777	564	5,217	3,144	8,925	(961)	(81)	(1,042)	
711680	Jackson-George Regional Library	441,477	359,235	391	17	58,181	14,559	73,148	12,150	112,328	8,494	132,972	(20,691)	3,270	(17,421)	
711690	Jackson-Hinds Library System	478,851	340,587	370	16	55,160	10,631	66,177	11,519	106,497	69,986	188,002	(19,617)	(10,224)	(29,841)	
711700	Jennie Stephens Smith Library	35,622	23,556	26	1	3,815	7,725	11,567	797	7,366	10,961	19,124	(1,357)	(4)	(1,361)	
711710	Kemper-Newton Library	51,973	41,224	45	2	6,676	6,624	13,347	1,394	12,890	4,728	19,012	(2,374)	1,183	(1,191)	
711720	Laurel-Jones Co Library	72,996	58,891	64	3	9,538	1,097	10,702	1,992	18,414	7,713	28,119	(3,392)	(1,360)	(4,752)	
711730	Lee-Itawamba Library System	152,415	129,560	141	6	20,983	5,610	26,740	4,382	40,512	9,163	54,057	(7,462)	(629)	(8,091)	
711740	Lincoln-Lawrence-Franklin Regional Library System	108,033	70,669	77	3	11,445	1,565	13,090	2,390	22,097	32,763	57,250	(4,407)	(7,403)	(11,473)	
711750	Long Beach Public Library	35,038	29,446	32	1	4,769	959	5,761	996	9,207	52	10,255	(1,696)	237	(1,459)	
711760	Columbus-Lowndes Public Library	82,339	54,965	60	3	8,902	533	9,498	1,859	17,187	15,182	34,228	(3,166)	(3,169)	(6,335)	
711770	Madison Co-Canton Public Library	192,708	168,821	184	8	27,342	21,659	49,193	5,710	52,788	2,957	61,455	(9,724)	4,152	(5,572)	

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
711780	Marks-Quitman Co Public Library	14,015	11,778	13	1	1,908	235	2,157	398	3,683	2,033	6,114	(678)	(997)	(1,675)
711790	Marshall Co Library System	42,045	23,556	26	1	3,815	429	4,271	797	7,366	11,992	20,155	(1,357)	(2,272)	(3,629)
711800	Meridian-Lauderdale Co Library	95,770	66,743	73	3	10,810	6,379	17,265	2,257	20,870	25,408	48,535	(3,844)	(2,481)	(6,325)
711810	Mid Miss Regional Library System	209,059	163,913	178	8	26,547	2,388	29,121	5,544	51,254	14,547	71,345	(9,441)	(3,550)	(12,991)
711820	Neshoba Co Public Library	32,702	11,778	13	1	1,908	3,264	5,186	398	3,683	19,335	23,416	(678)	(3,622)	(4,300)
711830	Northeast Regional Library	114,457	84,410	92	4	13,671	1,083	14,850	2,855	26,394	16,141	45,390	(4,862)	(3,273)	(8,135)
711840	Noxubee Co Library	14,015	11,778	13	1	1,908	510	2,432	398	3,683	4,200	8,281	(678)	(976)	(1,654)
711850	Oktibbeha Co Library System	37,958	23,556	26	1	3,815	1,127	4,969	797	7,366	13,789	21,952	(1,357)	(2,784)	(4,141)
711860	Pearl River Co Library System	51,973	75,577	82	4	12,240	34,675	47,001	2,556	23,632	9,507	35,695	(4,353)	4,485	132
711870	Pike-Amite-Walthall Library System	101,610	88,337	96	4	14,307	5,781	20,188	2,988	27,622	9,532	40,142	(5,088)	(1,267)	(6,355)
711880	Pine Forest Regional Library	64,236	35,335	38	2	5,723	-	5,763	1,195	11,049	29,463	41,707	(2,035)	(7,783)	(9,818)
711890	Yazoo Library Association	15,767	5,889	6	-	954	404	1,364	199	1,841	14,885	16,925	(339)	(3,511)	(3,850)
711900	South Miss Regional Library	65,988	51,039	56	2	8,266	4,782	13,106	1,726	15,959	9,537	27,222	(2,940)	(1,227)	(4,167)
711910	Sunflower Public Library	84,675	53,002	58	2	8,584	3,877	12,521	1,793	16,573	24,881	43,247	(3,053)	(4,575)	(7,628)
711920	Tallahatchie Co Library	33,870	22,575	25	1	3,656	13,546	17,228	764	7,059	8,407	16,230	(1,300)	1,231	(69)
711930	Tombigbee Regional Library System	55,477	44,168	48	2	7,153	774	7,977	1,494	13,811	3,610	18,915	(2,544)	(961)	(3,505)
711940	Warren Co-Vicksburg Public Library System	63,068	53,002	58	2	8,584	4,574	13,218	1,793	16,573	1,824	20,190	(3,053)	488	(2,565)
711950	Washington Co Library System	87,011	76,558	83	4	12,399	4,883	17,369	2,589	23,939	5,394	31,922	(4,410)	(601)	(5,011)
711960	Yalobusha Co Public Library System	12,263	11,778	13	1	1,908	4,678	6,600	398	3,683	2,456	6,537	(678)	147	(531)
	Total Libraries	5,297,141	4,118,443	4,480	196	667,013	326,135	997,824	139,291	1,287,783	669,131	2,096,205	(237,210)	(69,676)	(306,886)
COMMUNITY COLLEGES:															
711970	Coahoma Community College	1,488,525	1,252,416	1,362	58	202,838	70,982	275,240	42,358	391,614	14,082	448,054	(72,135)	20,834	(51,301)
711980	Copiah-Lincoln Community College	2,093,513	1,684,284	1,832	78	272,782	17,719	292,411	56,964	526,654	50,501	634,119	(97,009)	(5,100)	(102,109)
711990	East Central Community College	1,412,026	1,215,118	1,321	57	196,797	80,205	278,380	41,097	379,952	24,701	445,750	(69,987)	9,952	(60,035)
712000	East MS Community College	1,984,895	1,563,557	1,700	73	253,229	27,712	282,714	52,881	488,904	138,260	680,045	(90,056)	(19,494)	(109,550)
712010	Hinds Community College	7,520,879	6,080,500	6,613	283	984,781	221,759	1,213,436	205,649	1,901,293	149,255	2,256,197	(350,217)	52,215	(298,002)
712020	Holmes Community College	2,370,312	2,014,074	2,190	94	326,194	56,936	385,414	68,118	629,775	46,672	744,565	(116,004)	(5,658)	(121,662)
712030	Itawamba Community College	2,627,840	2,123,022	2,309	99	343,839	34,420	380,667	71,803	663,841	91,165	826,809	(122,237)	(16,368)	(138,647)
712040	Jones Co Junior College	2,435,132	1,956,164	2,127	91	316,815	11,855	330,888	66,160	611,667	74,306	752,133	(112,669)	(9,586)	(122,255)
712050	Meridian Community College	2,141,398	1,695,080	1,843	79	274,531	74,654	351,107	57,329	530,030	81,018	668,377	(97,631)	14,564	(83,067)
712060	MS Delta Community College	1,630,429	1,303,455	1,417	61	211,104	21,914	234,496	44,084	407,573	69,624	521,281	(75,075)	(12,277)	(87,352)
712070	MS Gulf Coast Community College	4,628,502	3,912,328	4,255	182	633,630	191,530	829,597	132,319	1,223,334	5,908	1,361,561	(225,337)	52,046	(173,291)
712080	Northeast MS Community College	2,095,265	1,799,121	1,957	84	291,381	167,635	461,057	60,848	562,562	-	623,410	(103,624)	50,299	(53,325)
712090	Northwest MS Community College	3,682,480	2,991,665	3,253	139	484,522	57,100	545,014	101,181	935,455	153,359	1,189,995	(172,310)	(8,977)	(181,287)
712100	Pearl River Community College	2,704,340	2,344,845	2,550	109	379,765	209,751	592,175	79,305	733,203	-	812,508	(135,055)	55,474	(79,581)

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
712110	Southwest MS Community College	1,334,359	1,095,373	1,191	51	177,404	43,784	222,430	37,047	342,509	8,852	388,408	(63,090)	12,427	(50,663)	
	Total Community Colleges	40,149,895	33,031,002	35,920	1,538	5,349,612	1,287,956	6,675,026	1,117,143	10,328,366	907,703	12,353,212	(1,902,478)	190,351	(1,712,127)	
SCHOOL DISTRICTS:																
712120	Aberdeen School District	1,107,781	936,368	1,018	44	151,652	26,842	179,556	31,669	292,790	45,268	369,727	(53,932)	(11,771)	(65,703)	
712130	Alcorn County School District	2,732,954	2,330,122	2,534	109	377,380	139,695	519,718	78,807	728,599	63,434	870,840	(134,207)	16,413	(117,794)	
712140	Amite County School District	1,215,230	918,700	999	43	148,790	41,814	191,646	31,071	287,266	109,278	427,615	(52,914)	(13,569)	(66,483)	
712150	Amory School District	1,316,256	1,143,468	1,244	53	185,193	77,707	264,197	38,673	357,547	6,324	402,544	(65,860)	15,907	(49,953)	
712160	Attala County School District	1,318,592	1,082,614	1,177	50	175,337	25,374	201,938	36,615	338,519	13,159	388,293	(62,355)	6,370	(55,985)	
712170	Baldwyn School District	763,826	601,670	654	28	97,445	35,075	133,202	20,349	188,134	47,320	255,803	(34,654)	5,019	(29,635)	
712180	Bay St. Louis-Waveland School	1,593,639	1,418,293	1,542	66	229,703	143,429	374,740	47,968	443,482	6,773	498,223	(81,689)	35,217	(46,472)	
712200	Benton County School District	1,051,720	860,791	936	40	139,411	27,747	168,134	29,113	269,158	94,170	392,441	(49,579)	(10,766)	(60,345)	
712210	Biloxi School District	4,696,242	4,002,628	4,353	187	648,255	471,264	1,124,059	135,373	1,251,570	-	1,386,943	(230,538)	149,299	(81,239)	
712220	Booneville School District	1,010,843	853,920	929	40	138,299	30,027	169,295	28,880	267,010	7,971	303,861	(49,183)	3,543	(45,640)	
712230	Brookhaven School District	2,672,221	2,256,508	2,454	105	365,458	78,030	446,047	76,317	705,581	37,791	819,689	(129,968)	13,753	(116,215)	
712240	Calhoun County School District	2,256,439	1,908,070	2,075	89	309,026	93,731	404,921	64,533	596,629	11,839	673,001	(109,899)	21,660	(88,239)	
712250	Canton School District	2,848,579	2,435,144	2,648	113	394,389	203,087	600,237	82,359	761,438	69,024	912,821	(140,256)	29,586	(110,670)	
712260	Carroll County School District	894,050	687,062	747	32	111,275	43,435	155,489	23,237	214,835	117,014	355,086	(39,573)	(8,096)	(47,669)	
712270	Chickasaw County School District	397,680	335,679	365	16	54,366	7,176	61,923	11,353	104,962	15,602	131,917	(19,334)	(4,215)	(23,549)	
712280	Choctaw County School District	1,590,719	1,322,104	1,438	62	214,124	42,199	257,823	44,715	413,405	2,509	460,629	(76,149)	11,933	(64,216)	
712290	Claiborne County School District	1,350,126	1,108,133	1,205	52	179,470	13,157	193,884	37,478	346,499	65,973	449,950	(63,825)	(13,700)	(77,525)	
712300	Clarksdale School District	2,115,119	1,818,752	1,978	85	294,560	73,702	370,325	61,512	568,700	225,053	855,265	(104,754)	(83,378)	(188,132)	
712320	Cleveland School District	2,987,562	2,480,294	2,697	116	401,702	32,116	436,631	83,886	775,556	71,426	930,868	(142,857)	(16,866)	(159,723)	
712330	Clinton School District	3,804,529	3,257,656	3,543	152	527,601	288,639	819,935	110,177	1,018,627	46,886	1,175,690	(187,630)	77,141	(110,489)	
712340	Coahoma Co Agriculture High School District	171,102	86,374	94	4	13,989	-	14,087	2,921	27,008	98,086	128,015	(4,975)	(27,341)	(32,316)	
712350	Coahoma County School District	1,535,243	1,255,361	1,365	59	203,315	14,038	218,777	42,458	392,535	83,253	518,246	(72,305)	(26,856)	(99,161)	
712360	Coffeeville School District	575,789	407,330	443	19	65,970	4,310	70,742	13,776	127,367	121,622	262,765	(23,461)	(26,886)	(50,347)	
712370	Columbia School District	1,455,239	1,206,285	1,312	56	195,367	84,700	281,435	40,798	377,190	23,446	441,434	(69,478)	18,646	(50,832)	
712380	Columbus School District	3,255,018	2,756,101	2,997	128	446,371	162,559	612,055	93,214	861,797	130,843	1,085,854	(158,742)	(7,329)	(166,071)	
712390	Copiah County School District	1,988,399	1,659,746	1,805	77	268,808	37,306	307,996	56,134	518,981	45,964	621,079	(95,596)	(3,130)	(98,726)	
712400	Corinth School District	1,979,056	1,604,781	1,745	75	259,906	92,700	354,426	54,275	501,794	43,802	599,871	(92,430)	20,623	(71,807)	
712410	Covington County School District	2,756,896	2,257,490	2,455	105	365,617	101,460	469,637	76,351	705,888	24,294	806,533	(130,024)	27,783	(102,241)	
712420	Desoto County School District	23,745,748	20,943,616	22,776	976	3,391,972	2,804,231	6,219,955	708,335	6,548,797	-	7,257,132	(1,206,285)	768,324	(437,961)	
712440	Durant School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
712450	East Jasper School District	1,029,529	810,733	882	38	131,304	77,651	209,875	27,420	253,506	52,571	333,497	(46,696)	10,371	(36,325)	
712460	East Tallahatchie School District	1,186,032	809,752	881	38	131,145	6,503	138,567	27,387	253,199	233,582	514,168	(46,639)	(49,204)	(95,843)	

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
712470	Enterprise School District	809,375	687,062	747	32	111,275	53,665	165,719	23,237	214,835	953	239,025	(39,573)	17,829	(21,744)	
712480	Forest School District	1,313,336	1,135,616	1,235	53	183,921	97,825	283,034	38,408	355,092	22,702	416,202	(65,408)	25,586	(39,822)	
712490	Forrest County School District	2,208,554	1,833,474	1,994	85	296,945	56,822	355,846	62,010	573,304	40,469	675,783	(105,602)	8,127	(97,475)	
712500	Forrest Co Agriculture High School Distict	523,816	438,738	477	20	71,057	17,721	89,275	14,839	137,188	18,312	170,339	(25,270)	(1,491)	(26,761)	
712510	Franklin County School District	1,271,875	1,083,595	1,178	51	175,496	34,588	211,313	36,648	338,826	24,356	399,830	(62,412)	(2,093)	(64,505)	
712520	George County School District	3,652,698	3,012,277	3,276	140	487,860	221,612	712,888	101,878	941,900	9,569	1,053,347	(173,497)	80,163	(93,334)	
712530	Greene County School District	1,758,901	1,480,128	1,610	69	239,718	31,324	272,721	50,059	462,817	37,414	550,290	(85,251)	(2,740)	(87,991)	
712540	Greenville School District	4,241,334	3,558,982	3,870	166	576,403	54,086	634,525	120,368	1,112,847	298,657	1,531,872	(204,986)	(98,424)	(303,410)	
712550	Greenwood School District	4,890,703	3,890,735	4,231	181	630,133	120,187	754,732	131,589	1,216,582	187,404	1,535,575	(224,094)	(12,026)	(236,120)	
712560	Grenada School District	3,880,444	3,179,135	3,457	148	514,884	105,344	623,833	107,522	994,074	52,923	1,154,519	(183,108)	34,468	(148,640)	
712570	Gulfport School District	4,864,424	4,144,948	4,508	193	671,305	251,841	927,847	140,186	1,296,071	33,061	1,469,318	(238,736)	70,132	(168,604)	
712580	Hancock County School District	3,295,896	2,816,955	3,063	131	456,226	229,450	688,870	95,272	880,825	-	976,097	(162,247)	66,800	(95,447)	
712590	Harrison County School District	12,040,764	9,958,475	10,830	464	1,612,848	331,513	1,955,655	336,806	3,113,886	899	3,451,591	(573,576)	126,402	(447,174)	
712600	Hattiesburg School District	3,759,563	3,096,687	3,368	144	501,531	8,140	513,183	104,733	968,294	162,048	1,235,075	(178,359)	(74,931)	(253,290)	
712610	Hazlehurst School District	1,364,725	1,126,782	1,225	53	182,491	88,536	272,305	38,109	352,330	73,756	464,195	(64,899)	25,137	(39,762)	
712630	Hinds County School District	3,639,851	2,952,404	3,211	138	478,163	-	481,512	99,853	923,178	387,600	1,410,631	(170,049)	(123,998)	(294,047)	
712640	Hollandale School District	627,762	488,796	532	23	79,164	30,677	110,396	16,532	152,840	80,581	249,953	(28,153)	(11,648)	(39,801)	
712650	Holly Springs School District	1,176,104	924,589	1,005	43	149,744	6,096	156,888	31,271	289,107	94,110	414,488	(53,253)	(18,476)	(71,729)	
712660	Holmes County School District	2,637,768	2,135,782	2,323	100	345,905	26,949	375,277	72,234	667,831	256,584	996,649	(123,014)	(65,382)	(188,396)	
712670	Houston School District	1,581,376	1,328,974	1,445	62	215,237	34,995	251,739	44,947	415,553	29,919	490,419	(76,545)	46	(76,499)	
712680	Humphreys County School District	1,622,253	1,297,566	1,411	60	210,150	62,104	273,725	43,885	405,732	58,901	508,518	(74,736)	3,546	(71,190)	
712710	Itawamba County School District	2,897,632	2,473,424	2,690	115	400,589	120,663	524,057	83,654	773,407	44,271	901,332	(142,461)	23,430	(119,031)	
712720	Jackson County School District	7,006,990	6,216,931	6,761	290	1,006,877	694,949	1,708,877	210,263	1,943,953	-	2,154,216	(358,075)	179,110	(178,965)	
712730	Jackson Independent School District	24,633,958	19,434,043	21,134	906	3,147,485	-	3,169,525	657,280	6,076,773	2,102,561	8,836,614	(1,119,338)	(553,669)	(1,673,007)	
712740	Jefferson County School District	1,206,471	1,049,242	1,141	49	169,932	75,682	246,804	35,486	328,084	96,269	459,839	(60,433)	(13,684)	(74,117)	
712750	Jefferson Davis Co School District	1,391,587	1,185,673	1,289	55	192,028	44,377	237,749	40,101	370,745	58,282	469,128	(68,291)	(13,433)	(81,724)	
712760	Jones County School District	7,174,588	6,168,836	6,709	288	999,088	471,468	1,477,553	208,637	1,928,915	-	2,137,552	(355,305)	145,738	(209,567)	
712770	Kemper County School District	1,264,283	1,108,133	1,205	52	179,470	97,420	278,147	37,478	346,499	87,967	471,944	(63,825)	3,225	(60,600)	
712780	Kosciusko School District	1,890,877	1,614,596	1,756	75	261,496	94,256	357,583	54,607	504,863	19,066	578,536	(92,996)	18,391	(74,605)	
712790	Lafayette County School District	2,559,516	2,090,632	2,274	97	338,593	104,826	445,790	70,707	653,713	62,916	787,336	(120,414)	30,886	(89,528)	
712800	Lamar County School District	9,104,006	7,822,693	8,507	365	1,266,942	570,931	1,846,745	264,572	2,446,054	-	2,710,626	(450,562)	168,015	(282,547)	
712810	Lauderdale County School District	5,198,452	4,385,419	4,769	204	710,251	125,470	840,694	148,319	1,371,264	118,617	1,638,200	(252,586)	(292)	(252,878)	
712820	Laurel School District	2,969,459	2,148,541	2,337	100	347,972	-	350,409	72,666	671,821	475,827	1,220,314	(123,749)	(111,703)	(235,452)	
712830	Lawrence County School District	1,757,149	1,562,576	1,699	73	253,071	136,882	391,725	52,848	488,597	17,386	558,831	(89,999)	20,594	(69,405)	
712840	Leake County School District	2,383,743	2,111,244	2,296	98	341,931	157,927	502,252	71,404	660,158	75,782	807,344	(121,601)	6,611	(114,990)	
712850	Lee County School District	5,962,861	5,027,332	5,467	234	814,213	138,608	958,522	170,030	1,571,981	2,445	1,744,456	(289,558)	37,647	(251,911)	

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
712870	Leland School District	913,320	725,341	789	34	117,474	26,299	144,596	24,532	226,805	62,087	313,424	(41,777)	(7,397)	(49,174)	
712880	Lincoln County School District	2,289,725	1,961,072	2,133	91	317,610	133,032	452,866	66,325	613,202	133	679,660	(112,951)	37,102	(75,849)	
712890	Long Beach School District	2,290,893	1,841,326	2,002	86	298,216	113,863	414,167	62,276	575,759	56,978	695,013	(106,054)	31,253	(74,801)	
712900	Louisville School District	2,523,894	2,161,301	2,350	101	350,038	83,280	435,769	73,097	675,811	51,236	800,144	(124,484)	(1,562)	(126,046)	
712910	Lowndes County School District	4,427,619	3,761,174	4,090	175	609,150	254,900	868,315	127,207	1,176,070	122,928	1,426,205	(216,631)	34,023	(182,608)	
712920	Lumberton School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
712930	Madison County School District	10,343,763	8,841,508	9,615	412	1,431,947	864,405	2,306,379	299,029	2,764,625	-	3,063,654	(509,242)	265,645	(243,597)	
712940	Marion County School District	1,912,484	1,605,762	1,746	75	260,065	69,441	331,327	54,309	502,101	-	556,410	(92,487)	23,233	(69,254)	
712950	Marshall County School District	2,300,820	1,961,072	2,133	91	317,610	78,597	398,431	66,325	613,202	49,059	728,586	(112,951)	(1,007)	(113,958)	
712960	Mccomb School District	2,353,961	2,026,833	2,204	94	328,260	119,006	449,564	68,550	633,764	59,923	762,237	(116,739)	(1,629)	(118,368)	
712970	Meridian School District	5,212,467	4,292,175	4,668	200	695,149	29,688	729,705	145,166	1,342,107	106,932	1,594,205	(247,215)	(13,003)	(260,218)	
712980	Monroe County School District	1,944,602	1,691,154	1,839	79	273,895	134,627	410,440	57,197	528,802	4,748	590,747	(97,405)	32,477	(64,928)	
712990	Montgomery County School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
713000	Moss Point School District	2,125,631	1,801,084	1,959	84	291,699	101,568	395,310	60,915	563,176	-	624,091	(103,737)	32,005	(71,732)	
713020	Natchez-Adams School District	3,555,760	2,916,088	3,171	136	472,282	54,317	529,906	98,625	911,823	45,964	1,056,412	(167,957)	16,585	(151,372)	
713030	Neshoba County School District	2,565,356	2,150,504	2,339	100	348,290	44,288	395,017	72,732	672,435	58,542	803,709	(123,862)	(11,658)	(135,520)	
713040	Nettleton School District	1,044,128	866,680	943	40	140,365	21,371	162,719	29,312	271,000	8,726	309,038	(49,918)	2,439	(47,479)	
713050	New Albany School District	1,977,888	1,630,300	1,773	76	264,039	29,938	295,826	55,138	509,774	6,041	570,953	(93,900)	8,762	(85,138)	
713060	Newton County School District	1,419,618	1,207,266	1,313	56	195,526	52,936	249,831	40,831	377,496	26,763	445,090	(69,535)	6,759	(62,776)	
713070	Newton School District	941,935	759,694	826	35	123,038	17,721	141,620	25,694	237,547	24,788	288,029	(43,756)	2,556	(41,200)	
713080	North Bolivar School District	966,461	804,844	875	38	130,350	23,147	154,410	27,221	251,664	159,084	437,969	(46,356)	(43,213)	(89,569)	
713090	North Panola School District	1,487,941	1,184,691	1,288	55	191,869	39,176	232,388	40,068	370,438	91,692	502,198	(68,234)	(4,765)	(72,999)	
713100	North Pike School District	1,952,777	1,693,117	1,841	79	274,213	171,995	448,128	57,263	529,416	35,295	621,974	(97,518)	45,498	(52,020)	
713110	North Tippah School District	988,652	828,401	901	39	134,166	11,336	146,442	28,017	259,030	22,152	309,199	(47,713)	(4,428)	(52,141)	
713120	Noxubee School District	1,276,546	1,056,113	1,149	49	171,045	254	172,497	35,719	330,233	294,452	660,404	(60,829)	(84,251)	(145,080)	
713130	Ocean Springs School District	4,399,004	3,769,026	4,099	176	610,421	335,354	950,050	127,472	1,178,526	-	1,305,998	(217,084)	100,141	(116,943)	
713140	Okolona School District	599,732	528,056	574	25	85,523	39,783	125,905	17,859	165,116	29,151	212,126	(30,414)	2,701	(27,713)	
713160	Oxford School District	3,549,336	3,055,463	3,323	142	494,855	172,049	670,369	103,339	955,404	6,117	1,064,860	(175,985)	48,293	(127,692)	
713170	Pascagoula School District	7,839,139	6,758,728	7,350	315	1,094,625	474,577	1,576,867	228,587	2,113,367	5,232	2,347,186	(389,281)	132,849	(256,432)	
713180	Pass Christian School District	1,641,524	1,373,143	1,493	64	222,390	53,655	277,582	46,441	429,364	14,273	490,078	(79,089)	16,666	(62,423)	
713190	Pearl School District	3,244,507	2,759,045	3,000	129	446,848	130,889	580,866	93,314	862,718	37,160	993,192	(158,912)	18,945	(139,967)	
713200	Pearl River Co School District	2,341,698	2,031,741	2,210	95	329,055	248,839	580,199	68,716	635,299	-	704,015	(117,022)	70,995	(46,027)	
713210	Perry County School District	1,226,325	1,007,037	1,095	47	163,097	17,302	181,541	34,059	314,887	7,985	356,931	(158,002)	4,641	(53,361)	
713220	Petal School District	3,347,284	2,965,164	3,225	138	480,230	270,135	753,728	100,285	927,168	3,365	1,030,818	(170,784)	62,869	(107,915)	
713230	Philadelphia School District	929,087	804,844	875	38	130,350	55,591	186,854	27,221	251,664	27,788	306,673	(46,356)	3,231	(43,125)	
713240	Picayune School District	3,606,565	3,165,393	3,442	148	512,659	319,601	835,850	107,057	989,777	47,057	1,143,891	(182,316)	82,948	(99,368)	

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
713250	Pontotoc School District	2,016,429	1,749,064	1,902	82	283,274	190,540	475,798	59,155	546,910	-	606,065	(100,740)	51,052	(49,688)
713260	Pontotoc County School District	2,880,697	2,442,997	2,657	114	395,661	169,831	568,263	82,625	763,893	17,307	863,825	(140,709)	33,648	(107,061)
713270	Poplarville School District	1,635,101	1,405,533	1,529	66	227,636	98,293	327,524	47,537	439,492	27,739	514,768	(80,954)	20,253	(60,701)
713280	Prentiss County School District	2,209,722	1,862,920	2,026	87	301,713	86,832	390,658	63,006	582,511	14,145	659,662	(107,298)	23,269	(84,029)
713290	Quitman School District	1,733,207	1,446,757	1,573	67	234,313	38,387	274,340	48,931	452,382	38,602	539,915	(83,328)	(11,082)	(94,410)
713300	Quitman County School District	1,268,371	1,043,353	1,135	49	168,979	47,559	217,722	35,287	326,243	55,297	416,827	(60,094)	6,832	(53,262)
713310	Rankin County School District	15,616,378	13,138,591	14,288	612	2,127,891	667,357	2,810,148	444,361	4,108,267	71,421	4,624,049	(756,740)	199,934	(556,806)
713320	Richton School District	579,293	470,147	511	22	76,144	-	76,677	15,901	147,009	38,267	201,177	(27,079)	(11,544)	(38,623)
713330	Scott County School District	3,454,734	2,801,250	3,046	131	453,683	91,756	548,616	94,741	875,915	77,458	1,048,114	(161,343)	26,660	(134,683)
713340	Senatobia School District	1,492,029	1,265,176	1,376	59	204,904	103,489	309,828	42,790	395,604	15,927	454,321	(72,870)	21,664	(51,206)
713360	Simpson County School District	3,135,305	2,650,097	2,882	124	429,203	99,335	531,544	89,629	828,651	7,831	926,111	(152,637)	30,642	(121,995)
713370	Smith County School District	2,230,160	1,795,195	1,952	84	290,745	10,932	303,713	60,715	561,334	83,966	706,015	(103,397)	(17,053)	(120,450)
713380	South Delta School District	978,141	786,195	855	37	127,330	11,343	139,565	26,590	245,833	37,480	309,903	(45,282)	(5,733)	(51,015)
713390	South Panola School District	3,956,359	3,369,549	3,664	157	545,723	197,717	747,261	113,962	1,053,614	3,712	1,171,288	(194,075)	55,032	(139,043)
713400	South Pike School District	1,730,287	1,414,366	1,538	66	229,067	119,549	350,220	47,835	442,254	17,888	507,977	(81,463)	43,147	(38,316)
713410	South Tippah School District	2,522,143	2,119,096	2,305	99	343,203	65,055	410,662	71,670	662,614	1,065	735,349	(122,053)	20,736	(101,317)
713430	Starkville-Oktoberfest	4,953,187	4,308,861	4,686	201	697,852	365,969	1,068,708	145,730	1,347,325	18,916	1,511,971	(248,176)	86,224	(161,952)
713440	Stone County School District	2,134,974	1,799,121	1,957	84	291,381	50,370	343,792	60,848	562,562	86,354	709,764	(103,624)	(14,930)	(118,554)
713450	Sunflower School District	3,622,916	2,851,308	3,101	133	461,790	84,327	549,351	96,434	891,567	265,764	1,253,765	(164,226)	(38,630)	(202,856)
713460	Tate County School District	1,869,270	1,517,426	1,650	71	245,758	18,117	265,596	51,321	474,479	53,530	579,330	(87,399)	(5,533)	(92,932)
713470	Tishomingo Co School District	2,649,447	2,227,063	2,422	104	360,689	122,908	486,123	75,322	696,374	-	771,696	(128,272)	38,688	(89,584)
713480	Tunica County School District	1,995,991	1,646,005	1,790	77	266,582	20,045	288,494	55,670	514,684	47,645	617,999	(94,805)	(16,873)	(111,678)
713490	Tupelo School District	6,364,045	5,479,811	5,959	255	887,495	361,004	1,254,713	185,333	1,713,466	30,341	1,929,140	(315,619)	73,336	(242,283)
713500	Union County School District	2,220,817	1,877,643	2,042	88	304,098	97,729	398,957	63,504	587,114	3,214	653,832	(108,146)	25,523	(82,623)
713510	Union School District	832,733	730,249	794	34	118,269	83,771	202,868	24,698	228,339	6,382	259,419	(42,060)	17,265	(24,795)
713520	Vicksburg-Warren School District	6,494,269	5,475,885	5,955	255	886,860	131,013	1,024,083	185,200	1,712,238	19,477	1,916,915	(315,393)	17,543	(297,850)
713530	Walsh County School District	1,687,073	1,482,091	1,612	69	240,035	98,104	339,820	50,126	463,431	92,211	605,768	(85,364)	(6,766)	(92,130)
713540	Water Valley School District	1,003,251	809,752	881	38	131,145	20,176	152,240	27,387	253,199	41,448	322,034	(46,639)	(4,609)	(51,248)
713550	Wayne County School District	3,292,976	2,417,477	2,629	113	391,528	115,198	509,468	81,762	755,914	348,952	1,186,628	(139,239)	(19,056)	(158,295)
713560	Webster County School District	1,549,258	1,374,124	1,494	64	222,549	142,364	366,471	46,474	429,671	15,959	492,104	(79,145)	26,547	(52,598)
713570	West Bolivar School District	1,413,778	983,480	1,070	46	159,282	5,540	165,938	33,262	307,522	254,263	595,047	(56,645)	(55,319)	(111,964)
713580	West Jasper School District	1,329,687	1,146,412	1,247	53	185,670	67,235	254,205	38,773	358,468	45,351	442,592	(66,030)	8,189	(57,841)
713590	West Point School District	2,682,733	2,192,710	2,385	102	355,125	1,033	358,645	74,160	685,632	95,656	855,448	(126,293)	(24,447)	(150,740)
713600	West Tallahatchie School District	920,328	632,097	687	29	102,373	31,211	134,300	21,378	197,649	166,733	385,760	(36,407)	(22,136)	(58,543)
713610	Western Line School District	1,970,880	1,659,746	1,805	77	268,808	164,880	435,570	56,134	518,981	-	575,115	(95,596)	47,930	(47,666)
713620	Wilkinson County School District	1,035,953	865,698	941	40	140,206	9,391	150,578	29,279	270,693	46,133	346,105	(49,861)	(14,313)	(64,174)

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
713630	Winona County School District	1,169,681	976,610	1,062	46	158,169	30,788	190,065	33,030	305,373	138,841	477,244	(56,250)	(33,427)	(89,677)
713640	Yazoo City School District	2,116,871	1,664,653	1,810	78	269,603	160,347	431,838	56,300	520,515	100,597	677,412	(95,879)	26,835	(69,044)
713650	Yazoo County School District	1,249,100	1,115,004	1,213	52	180,583	104,840	286,688	37,711	348,647	89,402	475,760	(64,221)	(4,257)	(68,478)
	Total School Districts	407,503,268	341,505,212	371,385	15,921	55,309,262	18,848,913	74,545,481	11,550,061	106,784,247	10,886,809	129,221,117	(19,669,595)	2,421,318	(17,248,277)
CAFR STATE AGENCIES:															
721330	MS School for the Arts	-	200,230	218	9	32,429	213,053	245,709	6,772	62,609	-	69,381	(11,533)	43,480	31,947
721340	MS State Board of Examiners for Prof Counselors	7,008	5,889	6	-	954	2,989	3,949	199	1,841	8	2,048	(339)	1,181	842
721350	MS Dept Of Child Protection Services	9,471,904	7,785,395	8,467	363	1,260,902	3,091,879	4,361,611	263,310	2,434,392	799,995	3,497,697	(448,414)	1,471,734	1,023,320
721360	MS Board Of Optometry	7,008	5,889	6	-	954	2,145	3,105	199	1,841	8	2,048	(339)	1,128	789
721380	Office Of State Public Defender	137,232	100,115	109	5	16,214	1,325	17,653	3,386	31,305	20,320	55,011	(5,766)	(4,643)	(10,409)
721390	Board Of Tax Appeals	42,045	29,446	32	1	4,769	2,863	7,665	996	9,207	6,683	16,886	(1,696)	(925)	(2,621)
721410	MS State Board Of Physical Therapy	19,855	11,778	13	1	1,908	216	2,138	398	3,683	5,808	9,889	(678)	(1,137)	(1,815)
721430	Military Department - Adjutant General's Office	681,487	577,132	628	27	93,471	44,341	138,467	19,519	180,462	9,342	209,323	(33,241)	8,345	(24,896)
721470	Mississippi State Bar	120,881	106,004	115	5	17,168	6,406	23,694	3,585	33,146	15,934	52,665	(6,105)	(3,585)	(9,690)
721480	MS Capital Post-Conviction Counsel	59,564	53,002	58	2	8,584	9,496	18,140	1,793	16,573	-	18,366	(3,053)	2,749	(304)
721490	MS Board Of Geologists	7,008	5,889	6	-	954	280	1,240	199	1,841	191	2,231	(339)	42	(297)
721500	MS Dept Of Transportation	19,869,391	16,259,816	17,682	758	2,633,396	66,598	2,718,434	549,924	5,084,233	538,546	6,172,703	(936,513)	(100,618)	(1,037,131)
721510	South MS Regional Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-
721520	MS Dept Of Corrections	11,678,122	9,404,899	10,228	438	1,523,192	-	1,533,858	318,084	2,940,790	1,852,810	5,111,684	(541,692)	(614,022)	(1,155,714)
721530	Archives & History Dept	993,324	783,251	852	37	126,853	73,453	201,195	26,490	244,912	60,520	331,922	(45,113)	11,957	(33,156)
721540	Legislative Peer Committee	167,014	129,560	141	6	20,983	13,083	34,213	4,382	40,512	22,774	67,668	(7,462)	(5,101)	(12,563)
721550	MS Public Service Commission	520,896	424,015	461	20	68,672	14,036	83,189	14,341	132,584	56,411	203,336	(24,422)	(9,798)	(34,220)
721560	Dept Of Environmental Quality	2,640,103	2,120,077	2,306	99	343,362	54,070	399,837	71,703	662,921	67,716	802,340	(122,110)	2,177	(119,933)
721570	MS State Hospital	8,785,746	6,536,905	7,109	305	1,058,700	-	1,066,114	221,085	2,044,005	1,759,260	4,024,350	(376,505)	(556,194)	(932,699)
721590	MS Real Estate Commission	126,720	106,004	115	5	17,168	6,231	23,519	3,585	33,146	3,818	40,549	(6,105)	1,443	(4,662)
721600	Mississippi State Senate Staff	250,521	229,675	250	11	37,198	23,899	61,358	7,768	71,816	11,923	91,507	(13,229)	(267)	(13,496)
721610	Mississippi State Senate Members	279,135	241,453	263	11	39,105	12,561	51,940	8,166	75,499	19,233	102,898	(13,907)	(1,816)	(119,933)
721620	MS House Of Representatives Staff	352,131	276,788	301	13	44,828	9,570	54,712	9,361	86,548	16,503	112,412	(15,942)	(372)	(16,314)
721630	MS House Of Representatives Members	728,788	624,245	679	29	101,101	24,116	125,925	21,113	195,193	10,979	227,285	(35,954)	2,508	(33,446)
721640	Attorney General'S Office	1,941,098	1,584,169	1,723	74	256,568	5,535	263,900	53,578	495,349	38,765	587,692	(91,243)	(6,455)	(97,698)
721650	MS Arts Commission	74,163	53,002	58	2	8,584	3,160	11,804	1,793	16,573	13,403	31,769	(3,053)	(2,803)	(5,856)
721660	Boswell Regional Center	8,720,926	6,902,030	7,506	322	1,117,834	241,564	1,367,226	233,434	2,158,175	534,887	2,926,496	(397,535)	(93,462)	(490,997)
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,978,376	6,000,997	6,526	280	971,905	333,578	1,312,289	202,960	1,876,434	38,858	2,118,252	(345,638)	50,704	(294,934)
721680	State Insurance Department	801,783	677,247	737	32	109,685	21,679	132,133	22,905	211,766	55,365	290,036	(39,007)	(8,922)	(47,929)

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
721690	Ellisville State School	9,067,800	6,784,248	7,378	316	1,098,758	-	1,106,452	229,450	2,121,346	2,038,614	4,389,410	(390,751)	(601,741)	(992,492)	
721700	MS Port Authority/Gulfport	218,403	182,562	199	9	29,567	18,596	48,371	6,174	57,085	-	63,259	(10,515)	6,120	(4,395)	
721710	State Dept Of Health	11,772,140	9,917,251	10,785	462	1,606,171	446,726	2,064,144	335,412	3,100,996	728,421	4,164,829	(571,202)	(232,126)	(803,328)	
721720	State Soil & Water Conservation	72,412	64,780	70	3	10,492	12,955	23,520	2,191	20,256	4,139	26,586	(3,731)	2,060	(1,671)	
721730	Banking & Consumer Finance	506,881	453,461	493	21	73,441	79,137	153,092	15,337	141,791	1,723	158,851	(26,118)	22,827	(3,291)	
721740	Yellow Creek Port Authority	68,908	58,891	64	3	9,538	6,706	16,311	1,992	18,414	979	21,385	(3,392)	1,082	(2,310)	
721750	MS Workers Compensation Commission	364,394	300,344	327	14	48,643	1,504	50,488	10,158	93,914	9,904	113,976	(17,299)	(2,259)	(19,558)	
721760	Veterans Home Purchase Board	114,457	100,115	109	5	16,214	7,392	23,720	3,386	31,305	2,334	37,025	(5,766)	1,308	(4,458)	
721770	MS State Personnel Board	276,799	223,786	243	10	36,244	-	36,497	7,569	69,975	36,226	113,770	(12,889)	(12,301)	(25,190)	
721780	State Veterans Affairs Board	2,904,055	1,984,628	2,158	92	321,425	6,410	330,085	67,122	620,567	621,640	1,309,329	(114,308)	(135,393)	(249,701)	
721790	State Fair Commission	147,743	-	-	-	-	17,677	17,677	-	-	132,653	132,653	-	(22,982)	(22,982)	
721800	MS Dept Of Information Technology Services	769,081	653,691	711	30	105,870	18,682	125,293	22,108	204,401	74,674	301,183	(37,650)	(23,421)	(61,071)	
721810	State Aid Road Construction	341,035	294,455	320	14	47,689	23,272	71,295	9,959	92,072	6,038	108,069	(16,960)	4,686	(12,274)	
721820	Rehabilitation Services	6,273,530	5,506,312	5,988	257	891,787	559,314	1,457,346	186,229	1,721,752	198,125	2,106,106	(317,146)	74,144	(243,002)	
721830	MS Gaming Commission	697,254	553,576	602	26	89,656	-	90,284	18,723	173,096	64,360	256,179	(31,884)	(17,758)	(49,642)	
721840	MS Department Of Revenue	4,341,776	3,498,128	3,804	163	566,547	11,379	581,893	118,310	1,093,819	449,409	1,661,538	(201,481)	(124,230)	(325,711)	
721850	Joint Legislative Budget Office	168,182	170,784	186	8	27,660	46,567	74,421	5,776	53,402	212	59,390	(9,837)	12,166	2,329	
721860	MS Finance And Administration	2,925,662	2,320,307	2,523	108	375,791	97,827	476,249	78,475	725,530	105,985	909,990	(133,642)	9,325	(124,317)	
721870	MS Cosmetology Board	66,572	58,891	64	3	9,538	12,627	22,232	1,992	18,414	4,872	25,278	(3,392)	1,534	(1,858)	
721880	Board Social Workers, Marriage, Family Therapists	21,023	11,778	13	1	1,908	216	2,138	398	3,683	5,995	10,076	(678)	(1,137)	(1,815)	
721890	MS Library Commission	298,406	247,342	269	12	40,059	8,378	48,718	8,365	77,341	1,113	86,819	(14,246)	2,463	(11,783)	
721900	MS Emergency Management	750,394	824,475	897	38	133,530	227,965	362,430	27,885	257,802	18,797	304,484	(47,487)	45,572	(1,915)	
721910	MS Secretary Of State	609,659	512,352	557	24	82,979	8,601	92,161	17,328	160,206	28,563	206,097	(29,510)	(7,365)	(36,875)	
721920	MS Dept Of Human Services	10,635,161	9,022,107	9,811	420	1,461,196	790,218	2,261,645	305,137	2,821,096	3,449,035	6,575,268	(519,644)	(1,641,289)	(2,160,933)	
721930	MS Board Of Nursing	175,773	153,117	167	7	24,798	21,295	46,267	5,179	47,878	6,473	59,530	(8,819)	4,523	(4,296)	
721940	MS Dept Of Education	4,069,064	3,244,896	3,529	151	525,535	125,085	654,300	109,746	1,014,637	188,807	1,313,190	(186,896)	(4,698)	(191,594)	
721950	MS Community College Board	519,728	282,677	307	13	45,782	147,242	193,344	9,560	88,389	156,634	254,583	(16,281)	13,797	(2,484)	
721960	Military Department - Army Guard	1,712,184	1,425,163	1,550	66	230,816	134,986	367,418	48,201	445,630	-	493,831	(82,085)	42,391	(39,694)	
721970	Military Department - Air Guard	1,151,578	906,922	986	42	146,883	11,687	159,598	30,673	283,583	70,574	384,830	(52,236)	(11,901)	(64,137)	
721980	Military Department - Yep (Shelby Base Ops)	454,908	376,903	410	18	61,042	15,573	77,043	12,747	117,853	2,644	133,244	(21,708)	4,245	(17,463)	
721990	Educational Television (MS Public Broadcasting)	583,381	488,796	532	23	79,164	14,764	94,483	16,532	152,840	45,893	215,265	(28,153)	(16,528)	(44,681)	
722010	Pearl River Basin Development Dist.	-	-	-	-	-	30	30	-	-	11,607	11,607	-	(3,409)	(3,409)	
722020	MS Dept Of Wildlife, Fisheries & Parks	3,156,912	2,597,095	2,824	121	420,618	67,888	491,451	87,836	812,078	229,341	1,129,255	(149,584)	(27,035)	(176,619)	
722040	Public Employees Retirement System	1,042,377	848,031	922	40	137,345	16,713	155,020	28,681	265,168	16,260	310,109	(48,844)	1,901	(46,943)	
722050	MS Bureau Of Narcotics	794,776	630,134	685	29	102,055	-	102,769	21,312	197,035	150,801	369,148	(36,294)	(47,617)	(83,911)	
722060	North MS Regional Center	5,993,227	4,493,386	4,887	209	727,737	453,298	1,186,131	151,971	1,405,024	749,198	2,306,193	(258,805)	(95,251)	(354,056)	

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
722070	MS Oil & Gas Board	210,811	176,673	192	8	28,614	25,764	54,578	5,975	55,243	8,996	70,214	(10,176)	2,223	(7,953)
722080	MS Animal Health Board	166,430	141,338	154	7	22,891	10,142	33,194	4,780	44,195	10,482	59,457	(8,141)	(629)	(8,770)
722090	State Treasurer's Office	206,723	164,895	179	8	26,706	6,536	33,429	5,577	51,560	39,618	96,755	(9,497)	(9,879)	(19,376)
722110	Medicaid Division	6,182,432	4,882,067	5,309	228	790,686	161,185	957,408	165,117	1,526,559	384,175	2,075,851	(281,191)	(8,512)	(289,703)
722120	MS Dept Of Agriculture & Commerce	1,274,794	1,166,043	1,268	54	188,849	198,226	388,397	39,437	364,606	17,901	421,944	(67,160)	36,937	(30,223)
722130	MS Office Of State Auditor	884,122	753,805	820	35	122,084	98,222	221,161	25,494	235,705	5,322	266,521	(43,417)	32,055	(11,362)
722150	Governor's Office	146,575	100,115	109	5	16,214	10,727	27,055	3,386	31,305	35,492	70,183	(5,766)	(5,414)	(11,180)
722170	MS State Board Of Pharmacy	105,114	94,226	102	4	15,261	12,392	27,759	3,187	29,463	3,152	35,802	(5,427)	3,037	(2,390)
722180	MS Supreme Court	1,693,497	1,419,274	1,543	66	229,862	48,600	280,071	48,001	443,789	3,611	495,401	(81,746)	16,852	(64,894)
722190	Barber Examiners Board	21,023	17,667	19	1	2,861	1,268	4,149	598	5,524	26	6,148	(1,018)	589	(429)
722200	Grand Gulf Military	30,366	29,446	32	1	4,769	6,143	10,945	996	9,207	2,205	12,408	(1,696)	340	(1,356)
722220	MS Development Authority	1,426,041	1,207,266	1,313	56	195,526	29,515	226,410	40,831	377,496	72,041	490,368	(69,535)	(20,296)	(89,831)
722230	Mental Health Dept Of MS	572,869	488,796	532	23	79,164	28,295	108,014	16,532	152,840	32,659	202,031	(28,153)	(8,824)	(36,977)
722240	MS Motor Vehicle Commission	19,271	17,667	19	1	2,861	2,663	5,544	598	5,524	1,289	7,411	(1,018)	498	(520)
722250	District Attorneys & Staff	1,320,344	1,136,597	1,236	53	184,080	59,224	244,593	38,441	355,399	12,244	406,084	(65,464)	11,234	(54,230)
722260	State Architecture Board	14,015	11,778	13	1	1,908	536	2,458	398	3,683	312	4,393	(678)	95	(583)
722270	East MS State Hospital	6,360,541	4,829,065	5,252	225	782,102	-	787,579	163,324	1,509,986	1,122,945	2,796,255	(278,139)	(358,244)	(636,383)
722280	MS State Board Of Contractors	100,442	82,447	90	4	13,353	2,076	15,523	2,788	25,780	6,458	35,026	(4,749)	(1,526)	(6,275)
722290	State Fire Academy	404,103	329,790	359	15	53,412	12,223	66,009	11,154	103,121	13,947	128,222	(18,995)	(1,595)	(20,590)
722310	Hudspeth Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-
722320	Professional Engineers & Land Surveyors Board	29,198	23,556	26	1	3,815	272	4,114	797	7,366	4,515	12,678	(1,357)	(1,020)	(2,377)
722360	MS Ethics Commission	41,461	35,335	38	2	5,723	3,220	8,983	1,195	11,049	1,362	13,606	(2,035)	464	(1,571)
722370	Nursing Home Administrators Board	14,015	11,778	13	1	1,908	344	2,266	398	3,683	18	4,099	(678)	94	(584)
722390	MS Judicial Performance Commission	19,271	5,889	6	-	954	2,539	3,499	199	1,841	14,232	16,272	(339)	(1,971)	(2,310)
722450	MS Dept Of Employment Security	2,797,774	2,661,875	2,895	124	431,110	376,628	810,757	90,027	832,334	109,516	1,031,877	(153,315)	29,422	(123,893)
722490	State Dental Examiners Board	37,374	35,335	38	2	5,723	13,477	19,240	1,195	11,049	8,327	20,571	(2,035)	707	(1,328)
722510	MS Forestry Commission	1,785,179	1,460,498	1,588	68	236,538	26,386	264,580	49,396	456,679	328,753	834,828	(84,120)	(135,715)	(219,835)
722520	Medical Licensure Board	141,903	111,893	122	5	18,122	19,449	37,698	3,784	34,987	15,507	54,278	(6,445)	961	(5,484)
722530	Public Accountancy Board Of MS	35,038	29,446	32	1	4,769	1,911	6,713	996	9,207	760	10,963	(1,696)	169	(1,527)
722590	Board Of Funeral Services	7,008	5,889	6	-	954	846	1,806	199	1,841	455	2,495	(339)	62	(277)
722600	Administrative Office Of The Courts/Trial Support	1,918,907	1,637,171	1,780	76	265,152	75,088	342,096	55,371	511,922	19,942	587,235	(94,296)	17,381	(76,915)
722620	MS Dept Of Marine Resources	1,011,426	812,696	884	38	131,622	57,797	190,341	27,486	254,120	31,829	313,435	(46,809)	14,576	(32,233)
722630	Mississippi Auctioneers Commission	-	-	-	-	-	7	7	-	-	3,511	3,511	-	(1,135)	(1,135)
	Total CAFR State Agencies	177,505,931	144,306,602	156,934	6,726	23,371,512	8,980,537	32,515,709	4,880,599	45,122,797	17,883,705	67,887,101	(8,311,596)	(2,978,033)	(11,289,629)

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, 2021

Group Number	Employer Name	June 30, 2020 Employer's Proportionate Share of Net OPEB Liability	June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
				Difference Between Expected and Actual Experience	Net Difference Between Projected Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
OTHER STATE AGENCIES:															
721370	Charter School Authorizer Board	20,439	17,667	19	1	2,861	11,107	13,988	598	5,524	1,622	7,744	(1,018)	2,583	1,565
721460	MS Business Finance Corp	28,030	23,556	26	1	3,815	659	4,501	797	7,366	82	8,245	(1,357)	184	(1,173)
721580	MS Industries For The Blind	596,228	441,683	480	21	71,534	91,700	163,735	14,938	138,108	61,240	214,286	(25,439)	14,585	(10,854)
722100	Pearl River Valley Water Supply	640,025	553,576	602	26	89,656	59,113	149,397	18,723	173,096	15,599	207,418	(31,884)	7,477	(24,407)
722160	Pat Harrison Waterway District	209,059	164,895	179	8	26,706	-	26,893	5,577	51,560	32,803	89,940	(9,497)	(10,810)	(20,307)
722210	Tombigbee River Valley Water Mgt	95,770	76,558	83	4	12,399	6,405	18,891	2,589	23,939	7,158	33,686	(4,410)	(625)	(5,035)
722330	University Medical Center	60,353,305	47,990,307	52,187	2,229	7,772,377	2,062,638	9,889,431	1,623,086	15,005,947	2,078,074	18,707,107	(2,764,084)	158,239	(2,605,845)
722340	University Of Southern MS	13,981,862	11,548,533	12,559	538	1,870,369	165,766	2,049,232	390,583	3,611,076	104,516	4,106,175	(665,158)	55,137	(610,021)
722400	Alcorn State University	4,285,131	3,180,116	3,458	148	515,043	11,843	530,492	107,555	994,381	514,067	1,616,003	(183,164)	(111,117)	(294,281)
722410	Jackson State University	6,385,068	5,253,081	5,713	245	850,775	-	856,733	177,665	1,642,570	841,928	2,662,163	(302,560)	(271,573)	(574,133)
722420	University Of Mississippi	20,806,654	17,066,623	18,560	795	2,764,064	745,591	3,529,010	577,211	5,336,511	152,436	6,066,158	(982,982)	261,593	(721,389)
722430	Mississippi State University	31,009,098	26,742,421	29,082	1,246	4,331,130	1,889,318	6,250,776	904,457	8,362,008	106,731	9,373,196	(1,540,277)	371,813	(1,168,464)
722470	MS University Of Women	2,421,117	2,037,630	2,216	95	330,009	112,752	445,072	68,915	637,140	13,415	719,470	(117,361)	28,105	(89,256)
722480	MS Valley State University	2,917,487	2,243,749	2,440	105	363,391	6,515	372,451	75,886	701,591	321,771	1,099,248	(129,233)	(73,157)	(202,390)
722540	University Press Of MS	131,976	111,893	122	5	18,122	7,900	26,149	3,784	34,987	6,060	44,831	(6,445)	1,250	(5,195)
722550	MS Institutions Of Higher Learning	529,072	435,794	474	20	70,580	101	71,175	14,739	136,267	35,565	186,571	(25,100)	(12,097)	(37,197)
722560	Delta State University	3,181,438	2,661,875	2,895	124	431,110	86,564	520,693	90,027	832,334	72,614	994,975	(153,315)	12,792	(140,523)
722570	MS Prison Industries	160,006	170,784	186	8	27,660	49,097	76,951	5,776	53,402	37,554	96,732	(9,837)	1,661	(8,176)
	Total Universities/Other State Agencies	147,751,765	120,720,741	131,281	5,619	19,551,601	5,307,069	24,995,570	4,082,906	37,747,807	4,403,235	46,233,948	(6,953,121)	436,040	(6,517,081)
	Grand Total All	\$ 778,208,000	\$ 643,682,000	\$ 700,000	\$ 30,000	\$ 104,249,000	\$ 34,750,610	\$ 139,729,610	\$ 21,770,000	\$ 201,271,000	\$ 34,750,583	\$ 257,791,583	\$ (37,074,000)	\$ -	\$ (37,074,000)

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)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Year Ended June 30, 2021

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 following:

1. The Chairman of the Workers' Compensation Commission or his or her designee;
2. The State Personnel Director, or his or her designee;
3. The Commissioner of Insurance, or his or her designee;
4. The Commissioner of Higher Education, or his or her designee;
5. The State Superintendent of Public Education, or his or her designee;
6. The Executive Director of the Department of Finance and Administration, or his or her designee;
7. The Executive Director of the Mississippi Community College Board, or his or her designee;
8. The Executive Director of the Public Employees' Retirement System, or his or her designee;
9. Two (2) appointees of the Governor whose terms shall be concurrent with that of the Governor, one (1) of whom shall have experience in providing actuarial advice to companies that provide health insurance to large groups and one (1) of whom shall have experience in the day-to-day management and administration of a large self-funded health insurance group;
10. The Chairman of the Senate Insurance Committee, or his or her designee;
11. The Chairman of the House of Representatives Insurance Committee, or his or her designee;
12. The Chairman of the Senate Appropriations Committee, or his or her designee; and
13. The Chairman of the House of Representatives Appropriations Committee, or his or her designee.

The legislators, or their designees, shall serve as ex officio, nonvoting members of the Board.

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Year Ended June 30, 2021

The Executive Director of the Department of Finance and Administration shall be the Chairman of the Board.

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 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, 2021, there were 321 employers participating in the Plan.

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Year Ended June 30, 2021

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, 2021.

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 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.

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Year Ended June 30, 2021

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 <u>June 30, 2021</u>
Total OPEB liability	\$ 644,726,000
Plan fiduciary net position	<u>(1,044,000)</u>
Net OPEB liability	<u><u>\$ 643,682,000</u></u>
Plan fiduciary net position as a percentage of total OPEB liability	<u><u>0.16%</u></u>

Actuarial Methods and Assumptions

Actuarial valuation date	June 30, 2021
Measurement date	June 30, 2021
Experience study date	April 20, 2021
Actuarial assumptions	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40%
Salary increases, including wage inflation	2.65% - 17.90%
Long-term expected rate of return	4.50%
Discount rate	2.13%
Projected cash flows	NA
Retiree health care participation	50%
Health care cost trend rates	6.50% 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.

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Year Ended June 30, 2021

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2021 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 for service retirees were based on the PubS H-2010(B) Retiree Table with the following adjustments – For males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77, and for females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H -2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2021, 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 2.19% to 2.13% and inflation rate changed from 2.75% to 2.40%
- 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, 2021 measurement period is 5.9 years. Employers are required to recognize pension expense based on their proportionate share of collective OPEB expense plus amortization of employer specific deferrals.

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for Year Ended June 30, 2021

Collective Amounts

Collective OPEB Expense

	<u>(In Thousands)</u>
Service cost	\$ 24,519
Interest cost on the total OPEB liability and cash flow	16,784
Current-period benefit changes	(48,572)
Expensed portion of current-period difference in expected and actual experience	(19,020)
Expensed portion of current-period changes of assumptions	1,836
Member contributions	-
Projected earnings on plan investments	(23)
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	25,870
Recognition of beginning deferred inflows of resources as OPEB expense	<u>(38,471)</u>
Collective OPEB expense	<u>\$ (37,074)</u>

Health Care Cost Trend Rates

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability (\$ thousands)	\$ 596,216	\$ 643,682	\$ 697,398

Discount Rate Sensitivity

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>1.13%</u>	<u>Discount Rate</u>	<u>3.13%</u>
	<u>1.13%</u>	<u>2.13%</u>	<u>3.13%</u>
Net OPEB liability (\$ thousands)	\$ 712,464	\$ 643,682	\$ 585,035

State of Mississippi
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As of and for Year Ended June 30, 2021

Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
(\$ Thousands)		
Differences between expected and actual experience	\$ 700	\$ 201,271
Changes of assumptions or other inputs	104,249	21,770
Net difference between projected and actual earnings on OPEB plan investments	30	-
	\$ 104,979	\$ 223,041

Amortization of Deferred Outflows and Inflows of Resources

Measurement Period	(\$ Thousands)
June 30, 2022	\$ (29,782)
June 30, 2023	(27,680)
June 30, 2024	(20,489)
June 30, 2025	(24,645)
June 30, 2026	(15,466)
Thereafter	-
	\$ (118,062)

State of Mississippi
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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	109,032	7.68
Inactive members	<u>32,502</u>	0.00
	<u><u>141,534</u></u>	
Weighted average years of working lifetime		5.92 ~ 5.9
Recognition period		5.9

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, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
LIBRARIES:											
711420	Choctaw County Library	\$ 16,364	\$ 19,142	\$ 19,555	\$ 16,058	\$ 2,846	\$ 2,903	\$ 3,101	\$ 1,709	\$ 102	\$ -
711430	Amory Municipal Library	5,455	6,381	6,518	5,353	(2,599)	(2,582)	(2,330)	(1,840)	(1,823)	-
711440	Evans Memorial Library	5,455	6,381	6,518	5,353	(1,814)	(1,693)	(1,403)	(1,459)	(1,260)	-
711450	Wilkinson County Library System	5,455	6,381	6,518	5,353	(1,520)	(1,693)	(2,390)	(2,123)	(1,729)	-
711460	Covington County Library System	33,638	39,347	40,197	33,007	217	243	443	138	(571)	-
711470	Sharkey Issaquena County Library System	16,364	19,142	19,555	16,058	(675)	(620)	(470)	(616)	(373)	-
711490	Wayne Co Library System	49,093	57,425	58,666	48,173	(2,847)	(2,794)	(2,606)	(2,644)	(1,110)	-
711500	Benton Co Library System	10,910	12,761	13,037	10,705	(2,775)	(2,418)	(1,584)	(1,867)	(2,510)	-
711510	Lamar Co Library	94,550	110,596	112,986	92,777	(2,243)	(2,180)	(2,428)	(3,531)	(1,476)	-
711520	Bolivar Co Library	54,548	63,806	65,184	53,525	(2,461)	(2,824)	(4,519)	(4,243)	(1,610)	-
711530	Carnegie Public Library	30,002	35,093	35,851	29,439	(4,157)	(4,146)	(4,552)	(4,693)	(2,282)	-
711540	Carroll Co Library System	10,910	12,761	13,037	10,705	(515)	(455)	(287)	(211)	(248)	-
711550	Central Miss Regional Library	341,836	399,848	408,486	335,426	(23,671)	(22,230)	(18,053)	(20,395)	(12,073)	-
711560	Copiah-Jefferson Regional Library System	21,819	25,522	26,074	21,410	(1,450)	(1,568)	(1,699)	(1,541)	(1,532)	-
711570	Dixie Regional Library System	76,368	89,328	91,258	74,936	(2,869)	(2,702)	(2,182)	(2,741)	(1,348)	-
711580	East Miss Regional Library	54,548	63,806	65,184	53,525	(526)	(480)	(216)	(358)	(3)	-
711590	Elizabeth Jones Library	16,364	19,142	19,555	16,058	(4,258)	(4,127)	(3,313)	(3,132)	(1,786)	-
711600	First Regional Library	365,474	427,497	436,733	358,620	(27,267)	(26,350)	(22,916)	(24,736)	(18,742)	-
711610	Greenwood-Leflore Public Library System	32,729	38,283	39,110	32,115	(4,565)	(4,332)	(3,457)	(3,869)	(4,138)	-
711620	Hancock Co Library System	145,462	170,148	173,824	142,734	(4,960)	(4,328)	(1,372)	(558)	1,620	-
711630	Harriette Person Memorial Library	10,910	12,761	13,037	10,705	(451)	(416)	(312)	(406)	(248)	-
711640	Harrison Co Library System	260,014	304,140	310,710	255,138	(10,524)	(9,769)	(6,724)	(7,512)	(2,291)	-
711650	The Library - Hattiesburg; Petal	72,731	85,074	86,912	71,367	(8,560)	(8,578)	(8,364)	(9,882)	(8,913)	-
711660	Judge George W. Armstrong Library	38,184	44,664	45,629	37,468	(2,846)	(2,831)	(1,884)	(955)	(862)	-
711670	Humphreys Co Library System	15,455	18,078	18,469	15,166	(853)	(910)	(390)	(460)	(535)	-
711680	Jackson-George Regional Library	332,745	389,214	397,622	326,505	(13,351)	(12,489)	(10,653)	(13,544)	(9,787)	-
711690	Jackson-Hinds Library System	315,471	369,009	376,981	309,555	(25,982)	(26,706)	(24,875)	(25,230)	(19,032)	-
711700	Jennie Stephens Smith Library	21,819	25,522	26,074	21,410	(1,094)	(1,025)	(1,112)	(2,607)	(1,719)	-
711710	Kemper-Newton Library	38,184	44,664	45,629	37,468	(724)	(412)	(1,106)	(2,086)	(1,337)	-
711720	Laurel-Jones Co Library	54,548	63,806	65,184	53,525	(4,085)	(4,073)	(3,853)	(3,702)	(1,704)	-
711730	Lee-Itawamba Library System	120,006	140,372	143,405	117,756	(6,624)	(6,535)	(5,678)	(6,052)	(2,428)	-
711740	Lincoln-Lawrence-Franklin Regional Library System	65,458	76,567	78,221	64,230	(10,673)	(10,609)	(8,909)	(8,617)	(5,352)	-
711750	Long Beach Public Library	27,274	31,903	32,592	26,763	(1,125)	(1,036)	(726)	(987)	(620)	-

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, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
711760	Columbus-Lowndes Public Library	50,912	59,552	60,838	49,957	(5,712)	(5,422)	(4,674)	(5,032)	(3,890)	-
711770	Madison Co-Canton Public Library	156,372	182,909	186,861	153,439	(3,659)	(2,585)	(858)	(2,947)	(2,213)	-
711780	Marks-Quitman Co Public Library	10,910	12,761	13,037	10,705	(1,542)	(1,295)	(466)	(406)	(248)	-
711790	Marshall Co Library System	21,819	25,522	26,074	21,410	(3,362)	(3,298)	(3,121)	(3,342)	(2,761)	-
711800	Meridian-Lauderdale Co Library	61,821	72,313	73,875	60,662	(5,569)	(6,476)	(7,907)	(7,275)	(4,043)	-
711810	Mid Miss Regional Library System	151,826	177,592	181,429	148,979	(11,134)	(9,981)	(7,149)	(8,261)	(5,699)	-
711820	Neshoba Co Public Library	10,910	12,761	13,037	10,705	(4,167)	(3,814)	(3,170)	(3,813)	(3,266)	-
711830	Northeast Regional Library	78,186	91,455	93,430	76,720	(7,179)	(6,825)	(5,889)	(6,614)	(4,033)	-
711840	Noxubee Co Library	10,910	12,761	13,037	10,705	(1,521)	(1,516)	(1,491)	(1,073)	(248)	-
711850	Oktibbeha Co Library System	21,819	25,522	26,074	21,410	(3,874)	(3,996)	(3,638)	(3,379)	(2,096)	-
711860	Pearl River Co Library System	70,004	81,884	83,653	68,691	988	1,270	2,386	2,106	4,556	-
711870	Pike-Amite-Walthall Library System	81,822	95,708	97,776	80,288	(5,354)	(5,063)	(4,382)	(3,870)	(1,285)	-
711880	Pine Forest Regional Library	32,729	38,283	39,110	32,115	(9,418)	(8,948)	(6,870)	(6,382)	(4,326)	-
711890	Yazoo Library Association	5,455	6,381	6,518	5,353	(3,783)	(3,714)	(3,640)	(2,883)	(1,541)	-
711900	South Miss Regional Library	47,275	55,298	56,493	46,389	(3,588)	(3,385)	(2,200)	(3,023)	(1,920)	-
711910	Sunflower Public Library	49,093	57,425	58,666	48,173	(7,027)	(7,038)	(6,445)	(5,610)	(4,606)	-
711920	Tallahatchie Co Library	20,910	24,459	24,987	20,518	187	337	1,314	767	(1,607)	-
711930	Tombigbee Regional Library System	40,911	47,854	48,888	40,144	(3,005)	(2,714)	(1,854)	(1,966)	(1,399)	-
711940	Warren Co-Vicksburg Public Library System	49,093	57,425	58,666	48,173	(1,964)	(1,480)	(725)	(1,693)	(1,110)	-
711950	Washington Co Library System	70,913	82,947	84,739	69,583	(4,143)	(3,890)	(2,780)	(2,799)	(941)	-
711960	Yalobusha Co Public Library System	10,910	12,761	13,037	10,705	(398)	(363)	374	411	39	-
	Total Libraries	3,814,743	4,462,137	4,558,536	3,743,210	(260,225)	(249,961)	(210,004)	(227,834)	(150,357)	-
COMMUNITY COLLEGES:											
711970	Coahoma Community College	1,160,061	1,356,932	1,386,246	1,138,306	(37,113)	(34,725)	(30,158)	(44,871)	(25,947)	-
711980	Copiah-Lincoln Community College	1,560,082	1,824,839	1,864,261	1,530,826	(83,029)	(77,943)	(60,053)	(70,964)	(49,719)	-
711990	East Central Community College	1,125,514	1,316,521	1,344,962	1,104,407	(46,269)	(43,012)	(24,934)	(33,180)	(19,975)	-
712000	East MS Community College	1,448,258	1,694,038	1,730,634	1,421,099	(91,837)	(91,619)	(79,612)	(81,408)	(52,855)	-
712010	Hinds Community College	5,632,115	6,587,924	6,730,244	5,526,495	(229,119)	(217,314)	(182,103)	(240,711)	(173,514)	-
712020	Holmes Community College	1,865,553	2,182,150	2,229,292	1,830,568	(98,846)	(90,708)	(61,717)	(69,947)	(37,933)	-
712030	Itawamba Community College	1,966,467	2,300,191	2,349,882	1,929,590	(114,596)	(108,381)	(76,990)	(85,286)	(60,889)	-
712040	Jones Co Junior College	1,811,914	2,119,408	2,165,194	1,777,934	(100,094)	(95,625)	(77,457)	(89,728)	(58,341)	-
712050	Meridian Community College	1,570,083	1,836,537	1,876,212	1,540,639	(63,864)	(61,269)	(59,078)	(77,448)	(55,611)	-
712060	MS Delta Community College	1,207,336	1,412,230	1,442,738	1,184,695	(72,586)	(67,699)	(48,198)	(58,166)	(40,136)	-

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.)

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As of and for the Year Ended June 30, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
712070	MS Gulf Coast Community College	3,623,828	4,238,816	4,330,388	3,555,869	(128,970)	(115,152)	(85,738)	(124,507)	(77,597)	-
712080	Northeast MS Community College	1,666,452	1,949,260	1,991,370	1,635,200	(32,943)	(30,130)	(23,511)	(45,454)	(30,315)	-
712090	Northwest MS Community College	2,771,055	3,241,323	3,311,345	2,719,089	(147,396)	(140,650)	(124,279)	(150,171)	(82,485)	-
712100	Pearl River Community College	2,171,933	2,540,525	2,595,408	2,131,202	(53,018)	(47,843)	(31,284)	(52,954)	(35,234)	-
712110	Southwest MS Community College	1,014,599	1,186,783	1,212,422	995,572	(38,254)	(35,458)	(25,725)	(38,598)	(27,943)	-
	Total Community Colleges	30,595,250	35,787,477	36,560,598	30,021,491	(1,337,934)	(1,257,528)	(990,837)	(1,263,393)	(828,494)	-
SCHOOL DISTRICTS:											
712120	Aberdeen School District	867,318	1,014,508	1,036,425	851,053	(55,095)	(52,728)	(32,562)	(31,210)	(18,576)	-
712130	Alcorn County School District	2,158,296	2,524,573	2,579,112	2,117,821	(91,398)	(80,481)	(55,284)	(81,575)	(42,384)	-
712140	Amite County School District	850,954	995,367	1,016,870	834,996	(56,076)	(50,669)	(38,546)	(51,705)	(38,973)	-
712150	Amory School District	1,059,147	1,238,891	1,265,655	1,039,284	(36,999)	(33,033)	(20,373)	(31,167)	(16,775)	-
712160	Attala County School District	1,002,780	1,172,959	1,198,299	983,975	(43,721)	(40,841)	(31,723)	(42,485)	(27,585)	-
712170	Baldwyn School District	557,302	651,880	665,963	546,851	(22,819)	(22,471)	(24,350)	(32,620)	(20,341)	-
712180	Bay St. Louis-Waveland School	1,313,706	1,536,651	1,569,847	1,289,069	(30,405)	(29,064)	(20,768)	(28,741)	(14,505)	-
712200	Benton County School District	797,315	932,625	952,772	782,363	(50,593)	(49,575)	(48,547)	(53,127)	(22,465)	-
712210	Biloxi School District	3,707,468	4,336,651	4,430,337	3,637,941	(35,895)	(29,471)	(29,856)	(94,590)	(73,072)	-
712220	Booneville School District	790,951	925,181	945,167	776,118	(35,966)	(33,179)	(21,645)	(26,743)	(17,033)	-
712230	Brookhaven School District	2,090,110	2,444,817	2,497,632	2,050,914	(90,652)	(85,716)	(69,950)	(82,139)	(45,185)	-
712240	Calhoun County School District	1,767,366	2,067,300	2,111,960	1,734,222	(66,623)	(59,619)	(41,653)	(62,485)	(37,700)	-
712250	Canton School District	2,255,574	2,638,360	2,695,357	2,213,274	(83,084)	(79,424)	(44,985)	(62,016)	(43,075)	-
712260	Carroll County School District	636,397	744,398	760,480	624,463	(39,885)	(40,002)	(45,349)	(47,606)	(26,755)	-
712270	Chickasaw County School District	310,925	363,692	371,549	305,095	(19,746)	(17,865)	(12,150)	(13,484)	(6,749)	-
712280	Choctaw County School District	1,224,610	1,432,435	1,463,380	1,201,645	(49,238)	(44,480)	(32,949)	(45,618)	(30,521)	-
712290	Claiborne County School District	1,026,418	1,200,608	1,226,545	1,007,169	(64,971)	(60,990)	(51,057)	(50,743)	(28,305)	-
712300	Clarksdale School District	1,684,634	1,970,528	2,013,098	1,653,042	(167,528)	(148,511)	(73,659)	(65,081)	(30,161)	-
712320	Cleveland School District	2,297,394	2,687,278	2,745,331	2,254,310	(131,625)	(122,520)	(88,866)	(93,424)	(57,802)	-
712330	Clinton School District	3,017,432	3,529,511	3,605,760	2,960,845	(73,585)	(66,121)	(56,088)	(103,342)	(56,619)	-
712340	Coahoma Co Agriculture High School District	80,004	93,581	95,603	78,504	(31,337)	(29,423)	(22,479)	(17,834)	(12,855)	-
712350	Coahoma County School District	1,162,789	1,360,122	1,389,505	1,140,983	(84,939)	(80,942)	(50,584)	(50,007)	(32,997)	-
712360	Coffeeville School District	377,293	441,322	450,856	370,217	(45,732)	(43,557)	(38,125)	(41,351)	(23,258)	-
712370	Columbia School District	1,117,332	1,306,951	1,335,185	1,096,378	(37,167)	(36,131)	(23,574)	(34,654)	(28,473)	-
712380	Columbus School District	2,552,862	2,986,100	3,050,610	2,504,987	(134,849)	(127,387)	(81,179)	(76,623)	(53,761)	-
712390	Copiah County School District	1,537,354	1,798,253	1,837,101	1,508,523	(79,923)	(73,372)	(54,235)	(68,621)	(36,932)	-

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.)

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As of and for the Year Ended June 30, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
712400	Corinth School District	1,486,442	1,738,702	1,776,263	1,458,566	(53,627)	(52,483)	(41,709)	(52,782)	(44,844)	-
712410	Covington County School District	2,091,019	2,445,880	2,498,719	2,051,806	(76,667)	(69,371)	(53,651)	(78,503)	(58,704)	-
712420	Desoto County School District	19,399,205	22,691,385	23,181,591	19,035,407	(200,699)	(163,038)	(80,476)	(344,339)	(248,625)	-
712440	Durant School District	-	-	-	-	-	-	-	-	-	-
712450	East Jasper School District	750,949	878,390	897,366	736,866	(27,140)	(22,884)	(15,906)	(30,232)	(27,460)	-
712460	East Tallahatchie School District	750,040	877,326	896,280	735,974	(86,670)	(83,543)	(75,003)	(77,456)	(52,929)	-
712470	Enterprise School District	636,397	744,398	760,480	624,463	(13,960)	(13,936)	(13,385)	(18,957)	(13,068)	-
712480	Forest School District	1,051,874	1,230,384	1,256,964	1,032,148	(26,957)	(26,502)	(25,057)	(37,003)	(17,649)	-
712490	Forrest County School District	1,698,271	1,986,480	2,029,394	1,666,423	(76,705)	(69,863)	(55,161)	(75,464)	(42,744)	-
712500	Forrest Co Agriculture High School District	406,385	475,351	485,621	398,764	(21,791)	(20,570)	(14,789)	(14,442)	(9,472)	-
712510	Franklin County School District	1,003,689	1,174,022	1,199,385	984,867	(52,229)	(47,256)	(31,204)	(37,963)	(19,865)	-
712520	George County School District	2,790,147	3,263,655	3,334,160	2,737,823	(59,210)	(57,556)	(54,959)	(94,601)	(74,133)	-
712530	Greene County School District	1,370,981	1,603,646	1,638,290	1,345,271	(71,223)	(67,172)	(51,089)	(57,463)	(30,622)	-
712540	Greenville School District	3,296,538	3,855,983	3,939,284	3,234,717	(263,092)	(242,597)	(158,585)	(157,495)	(75,578)	-
712550	Greenwood School District	3,603,826	4,215,421	4,306,487	3,536,243	(192,043)	(175,687)	(123,125)	(166,301)	(123,687)	-
712560	Grenada School District	2,944,701	3,444,437	3,518,848	2,889,478	(112,625)	(109,564)	(97,298)	(128,851)	(82,348)	-
712570	Gulfport School District	3,839,293	4,490,848	4,587,865	3,767,294	(121,647)	(113,003)	(94,036)	(136,926)	(75,859)	-
712580	Hancock County School District	2,609,229	3,052,033	3,117,966	2,560,297	(63,535)	(59,956)	(44,907)	(68,890)	(49,939)	-
712590	Harrison County School District	9,224,123	10,789,521	11,022,609	9,051,141	(334,359)	(310,909)	(251,015)	(360,214)	(239,439)	-
712600	Hattiesburg School District	2,868,333	3,355,109	3,427,590	2,814,543	(218,209)	(188,672)	(110,790)	(127,279)	(76,942)	-
712610	Hazlehurst School District	1,043,691	1,220,813	1,247,187	1,024,119	(26,997)	(32,081)	(49,658)	(55,684)	(27,470)	-
712630	Hinds County School District	2,734,690	3,198,786	3,267,889	2,683,405	(260,600)	(245,687)	(178,672)	(161,838)	(82,322)	-
712640	Hollandale School District	452,751	529,586	541,027	444,261	(34,264)	(31,719)	(23,754)	(32,127)	(17,693)	-
712650	Holly Springs School District	856,409	1,001,747	1,023,388	840,348	(61,255)	(58,555)	(50,039)	(56,113)	(31,638)	-
712660	Holmes County School District	1,978,286	2,314,015	2,364,005	1,941,187	(164,201)	(150,451)	(117,526)	(128,887)	(60,307)	-
712670	Houston School District	1,230,974	1,439,879	1,470,985	1,207,889	(61,443)	(58,135)	(43,949)	(47,316)	(27,837)	-
712680	Humphreys County School District	1,201,882	1,405,849	1,436,220	1,179,342	(56,490)	(51,387)	(38,687)	(48,405)	(39,824)	-
712710	Itawamba County School District	2,291,030	2,679,834	2,737,727	2,248,066	(91,011)	(87,303)	(72,351)	(82,167)	(44,443)	-
712720	Jackson County School District	5,758,486	6,735,741	6,881,254	5,650,495	(108,536)	(93,040)	(52,343)	(124,365)	(67,055)	-
712730	Jackson Independent School District	18,000,950	21,055,836	21,510,709	17,663,373	(1,452,847)	(1,362,462)	(1,074,650)	(1,126,168)	(650,962)	-
712740	Jefferson County School District	971,869	1,136,802	1,161,361	953,644	(62,231)	(56,487)	(35,586)	(43,555)	(15,176)	-
712750	Jefferson Davis Co School District	1,098,240	1,284,619	1,312,371	1,077,644	(68,292)	(62,707)	(39,679)	(38,982)	(21,719)	-
712760	Jones County School District	5,713,938	6,683,633	6,828,020	5,606,783	(139,683)	(135,860)	(111,474)	(170,589)	(102,393)	-
712770	Kemper County School District	1,026,418	1,200,608	1,226,545	1,007,169	(48,046)	(44,663)	(40,254)	(46,404)	(14,430)	-

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, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
712780	Kosciusko School District	1,495,533	1,749,336	1,787,127	1,467,487	(56,313)	(50,030)	(34,162)	(51,542)	(28,906)	-
712790	Lafayette County School District	1,936,466	2,265,098	2,314,031	1,900,151	(65,844)	(62,830)	(64,973)	(92,501)	(55,398)	-
712800	Lamar County School District	7,245,837	8,475,506	8,658,603	7,109,954	(193,927)	(182,864)	(144,036)	(212,252)	(130,802)	-
712810	Lauderdale County School District	4,062,032	4,751,388	4,854,033	3,985,856	(203,197)	(187,746)	(141,884)	(176,041)	(88,638)	-
712820	Laurel School District	1,990,105	2,327,840	2,378,128	1,952,784	(211,112)	(201,748)	(171,317)	(173,986)	(111,742)	-
712830	Lawrence County School District	1,447,349	1,692,974	1,729,548	1,420,207	(51,704)	(45,112)	(21,946)	(32,138)	(16,206)	-
712840	Leake County School District	1,955,558	2,287,429	2,336,845	1,918,885	(91,072)	(79,966)	(48,894)	(61,709)	(23,451)	-
712850	Lee County School District	4,656,609	5,446,868	5,564,538	4,569,283	(194,959)	(181,525)	(135,677)	(171,592)	(102,181)	-
712870	Leland School District	671,854	785,872	802,849	659,254	(40,957)	(36,496)	(30,076)	(37,991)	(23,308)	-
712880	Lincoln County School District	1,816,459	2,124,725	2,170,626	1,782,395	(53,633)	(47,202)	(35,581)	(56,384)	(33,994)	-
712890	Long Beach School District	1,705,545	1,994,987	2,038,085	1,673,560	(53,942)	(51,969)	(49,475)	(70,751)	(54,709)	-
712900	Louisville School District	2,001,924	2,341,664	2,392,252	1,964,381	(101,561)	(92,841)	(60,319)	(72,127)	(37,527)	-
712910	Lowndes County School District	3,483,820	4,075,049	4,163,083	3,418,487	(140,000)	(124,692)	(85,941)	(136,224)	(71,033)	-
712920	Lumberton School District	-	-	-	-	-	-	-	-	-	-
712930	Madison County School District	8,189,523	9,579,342	9,786,286	8,035,943	(143,436)	(134,717)	(111,548)	(211,000)	(156,574)	-
712940	Marion County School District	1,487,351	1,739,765	1,777,349	1,459,458	(51,063)	(48,053)	(38,859)	(53,194)	(33,914)	-
712950	Marshall County School District	1,816,459	2,124,725	2,170,626	1,782,395	(91,742)	(85,157)	(56,518)	(60,952)	(35,786)	-
712960	Mecomb School District	1,877,372	2,195,975	2,243,415	1,842,165	(95,407)	(84,692)	(43,317)	(56,152)	(33,105)	-
712970	Meridian School District	3,975,664	4,650,362	4,750,825	3,901,108	(211,594)	(202,816)	(165,319)	(177,882)	(106,889)	-
712980	Monroe County School District	1,566,446	1,832,283	1,871,866	1,537,070	(45,770)	(42,197)	(26,669)	(41,202)	(24,469)	-
712990	Montgomery County School District	-	-	-	-	-	-	-	-	-	-
713000	Moss Point School District	1,668,270	1,951,387	1,993,543	1,636,984	(51,328)	(48,480)	(38,483)	(55,597)	(34,893)	-
713020	Natchez-Adams School District	2,701,052	3,159,439	3,227,693	2,650,398	(118,337)	(113,774)	(99,325)	(120,118)	(74,952)	-
713030	Neshoba County School District	1,991,923	2,329,966	2,380,301	1,954,568	(111,158)	(102,348)	(68,333)	(80,775)	(46,078)	-
713040	Nettleton School District	802,770	939,005	959,291	787,715	(37,661)	(35,079)	(23,792)	(29,556)	(20,231)	-
713050	New Albany School District	1,510,080	1,766,351	1,804,509	1,481,761	(66,669)	(62,101)	(46,196)	(59,880)	(40,281)	-
713060	Newton County School District	1,118,241	1,308,014	1,336,271	1,097,270	(49,099)	(46,599)	(34,443)	(42,573)	(22,545)	-
713070	Newton School District	703,673	823,092	840,873	690,477	(32,594)	(31,512)	(26,821)	(33,432)	(22,050)	-
713080	North Bolivar School District	745,494	872,009	890,848	731,513	(80,452)	(79,170)	(64,088)	(41,576)	(18,273)	-
713090	North Panola School District	1,097,331	1,283,555	1,311,284	1,076,752	(59,579)	(57,641)	(51,293)	(63,832)	(37,465)	-
713100	North Pike School District	1,568,265	1,834,410	1,874,039	1,538,854	(32,839)	(32,096)	(30,922)	(52,536)	(25,453)	-
713110	North Tippah School District	767,313	897,532	916,921	752,924	(42,757)	(39,868)	(29,480)	(32,833)	(17,819)	-
713120	Noxubee School District	978,233	1,144,246	1,168,966	959,888	(133,115)	(127,074)	(108,837)	(93,551)	(25,330)	-
713130	Ocean Springs School District	3,491,093	4,083,556	4,171,774	3,425,624	(74,245)	(65,708)	(50,688)	(100,246)	(65,061)	-

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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, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
713140	Okolona School District	489,117	572,123	584,483	479,944	(21,731)	(20,854)	(17,170)	(20,035)	(6,431)	-
713160	Oxford School District	2,830,149	3,310,445	3,381,961	2,777,075	(93,078)	(89,488)	(71,280)	(90,623)	(50,022)	-
713170	Pascagoula School District	6,260,330	7,322,752	7,480,946	6,142,929	(179,865)	(164,888)	(129,290)	(187,572)	(108,704)	-
713180	Pass Christian School District	1,271,885	1,487,733	1,519,873	1,248,033	(46,867)	(45,606)	(38,934)	(51,103)	(29,986)	-
713190	Pearl School District	2,555,589	2,989,291	3,053,869	2,507,664	(108,711)	(95,871)	(64,890)	(91,299)	(51,555)	-
713200	Pearl River Co School District	1,881,917	2,201,292	2,248,847	1,846,625	(23,010)	(17,539)	(12,891)	(40,096)	(30,280)	-
713210	Perry County School District	932,776	1,091,075	1,114,646	915,284	(41,953)	(39,594)	(30,459)	(37,762)	(25,622)	-
713220	Petal School District	2,746,509	3,212,610	3,282,013	2,695,003	(74,324)	(66,457)	(37,689)	(65,782)	(32,838)	-
713230	Philadelphia School District	745,494	872,009	890,848	731,513	(34,008)	(30,074)	(17,756)	(25,748)	(12,233)	-
713240	Picayune School District	2,931,973	3,429,549	3,503,638	2,876,989	(63,509)	(60,397)	(54,406)	(89,297)	(40,432)	-
713250	Pontotoc School District	1,620,085	1,895,025	1,935,964	1,589,704	(29,874)	(26,051)	(14,581)	(33,607)	(26,154)	-
713260	Pontotoc County School District	2,262,847	2,646,867	2,704,048	2,220,411	(79,385)	(68,352)	(37,409)	(63,497)	(46,919)	-
713270	Poplarville School District	1,301,887	1,522,826	1,555,724	1,277,472	(44,778)	(40,784)	(31,307)	(46,977)	(23,398)	-
713280	Prentiss County School District	1,725,546	2,018,383	2,061,986	1,693,186	(62,925)	(57,642)	(47,556)	(62,997)	(37,884)	-
713290	Quitman School District	1,340,071	1,567,490	1,601,353	1,314,940	(78,021)	(69,024)	(39,288)	(47,054)	(32,188)	-
713300	Quitman County School District	966,415	1,130,422	1,154,843	948,291	(41,442)	(39,538)	(39,309)	(52,624)	(26,192)	-
713310	Rankin County School District	12,169,733	14,235,021	14,542,543	11,941,511	(407,965)	(381,078)	(304,427)	(448,087)	(272,344)	-
713320	Richton School District	435,478	509,381	520,385	427,311	(33,297)	(30,890)	(23,165)	(24,090)	(13,058)	-
713330	Scott County School District	2,594,682	3,035,018	3,100,584	2,546,024	(102,949)	(102,508)	(98,164)	(117,574)	(78,303)	-
713340	Senatobia School District	1,171,880	1,370,756	1,400,369	1,149,903	(36,873)	(30,711)	(16,073)	(36,506)	(24,330)	-
713360	Simpson County School District	2,454,675	2,871,250	2,933,278	2,408,642	(91,973)	(88,829)	(72,569)	(88,619)	(52,577)	-
713370	Smith County School District	1,662,815	1,945,006	1,987,025	1,631,632	(100,113)	(93,098)	(73,085)	(83,209)	(52,797)	-
713380	South Delta School District	728,220	851,804	870,206	714,564	(42,109)	(38,699)	(29,582)	(36,591)	(23,357)	-
713390	South Panola School District	3,121,074	3,650,742	3,729,609	3,062,543	(100,871)	(92,562)	(66,551)	(102,059)	(61,984)	-
713400	South Pike School District	1,310,069	1,532,397	1,565,502	1,285,501	(22,293)	(20,898)	(27,476)	(49,823)	(37,267)	-
713410	South Tippah School District	1,962,831	2,295,937	2,345,536	1,926,021	(77,311)	(73,042)	(56,793)	(73,067)	(44,474)	-
713430	Starkville-Oktibbeha	3,991,120	4,668,440	4,769,293	3,916,273	(113,139)	(99,088)	(66,917)	(102,006)	(62,113)	-
713440	Stone County School District	1,666,452	1,949,260	1,991,370	1,635,200	(98,172)	(89,099)	(65,284)	(76,683)	(36,734)	-
713450	Sunflower School District	2,641,048	3,089,253	3,155,990	2,591,520	(170,555)	(168,010)	(134,729)	(134,208)	(96,912)	-
713460	Tate County School District	1,405,529	1,644,057	1,679,574	1,379,170	(75,742)	(71,257)	(56,082)	(68,584)	(42,069)	-
713470	Tishomingo Co School District	2,062,836	2,412,914	2,465,040	2,024,151	(64,354)	(59,637)	(45,915)	(69,116)	(46,551)	-
713480	Tunica County School District	1,524,626	1,783,366	1,821,892	1,496,034	(93,031)	(81,021)	(51,225)	(63,709)	(40,519)	-
713490	Tupelo School District	5,075,722	5,937,108	6,065,368	4,980,536	(180,205)	(156,957)	(95,152)	(152,640)	(89,473)	-
713500	Union County School District	1,739,183	2,034,334	2,078,282	1,706,567	(61,352)	(55,565)	(40,248)	(60,554)	(37,156)	-

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State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
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Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
713510	Union School District	676,399	791,189	808,281	663,715	(16,522)	(14,112)	(4,330)	(12,145)	(9,442)	-
713520	Vicksburg-Warren School District	5,072,086	5,932,854	6,061,022	4,976,968	(235,816)	(214,672)	(146,131)	(185,020)	(111,193)	-
713530	Walthall County School District	1,372,800	1,605,773	1,640,463	1,347,055	(75,340)	(68,354)	(48,261)	(55,317)	(18,676)	-
713540	Water Valley School District	750,040	877,326	896,280	735,974	(42,075)	(40,909)	(30,291)	(33,137)	(23,382)	-
713550	Wayne County School District	2,239,209	2,619,218	2,675,802	2,197,217	(130,908)	(129,488)	(135,024)	(163,799)	(117,941)	-
713560	Webster County School District	1,272,794	1,488,796	1,520,959	1,248,925	(37,031)	(33,228)	(15,485)	(24,985)	(14,904)	-
713570	West Bolivar School District	910,957	1,065,553	1,088,572	893,874	(100,823)	(98,587)	(85,656)	(84,079)	(59,964)	-
713580	West Jasper School District	1,061,874	1,242,082	1,268,915	1,041,961	(44,853)	(44,225)	(37,972)	(42,893)	(18,444)	-
713590	West Point School District	2,031,016	2,375,694	2,427,016	1,992,928	(125,900)	(118,922)	(94,784)	(99,375)	(57,822)	-
713600	West Tallahatchie School District	585,485	684,846	699,641	574,506	(51,382)	(49,881)	(51,135)	(58,633)	(40,429)	-
713610	Western Line School District	1,537,354	1,798,253	1,837,101	1,508,523	(28,863)	(24,746)	(15,279)	(36,554)	(34,103)	-
713620	Wilkinson County School District	801,860	937,942	958,204	786,823	(54,367)	(49,929)	(35,103)	(37,048)	(19,080)	-
713630	Winona County School District	904,593	1,058,109	1,080,967	887,629	(78,613)	(75,239)	(64,605)	(47,042)	(21,680)	-
713640	Yazoo City School District	1,541,900	1,803,571	1,842,533	1,512,984	(50,185)	(43,201)	(31,000)	(64,327)	(56,861)	-
713650	Yazoo County School District	1,032,782	1,208,052	1,234,150	1,013,414	(55,846)	(48,765)	(32,731)	(40,931)	(10,799)	-
	Total School Districts	316,322,143	370,004,205	377,997,471	310,390,071	(13,379,510)	(12,406,140)	(9,405,954)	(12,147,360)	(7,336,672)	-
CAFR STATE AGENCIES:											
721330	MS School for the Arts	185,464	216,939	221,625	181,986	34,216	34,870	37,107	35,814	34,321	-
721340	MS State Board of Examiners for Prof Counselors	5,455	6,381	6,518	5,353	909	928	355	(166)	(125)	-
721350	MS Dept Of Child Protection Services	7,211,290	8,435,096	8,617,320	7,076,054	1,111,518	727,760	(333,315)	(445,384)	(196,665)	-
721360	MS Board Of Optometry	5,455	6,381	6,518	5,353	856	607	(78)	(203)	(125)	-
721380	Office Of State Public Defender	92,732	108,469	110,813	90,993	(9,275)	(9,067)	(7,191)	(6,803)	(5,022)	-
721390	Board Of Tax Appeals	27,274	31,903	32,592	26,763	(2,287)	(2,009)	(1,388)	(1,787)	(1,750)	-
721410	MS State Board Of Physical Therapy	10,910	12,761	13,037	10,705	(1,682)	(1,645)	(1,562)	(1,671)	(1,191)	-
721430	Military Department - Adjutant General's Office	534,574	625,295	638,803	524,549	(18,358)	(16,871)	(11,152)	(13,238)	(11,237)	-
721470	Mississippi State Bar	98,187	114,850	117,331	96,346	(8,490)	(7,909)	(6,012)	(5,191)	(1,369)	-
721480	MS Capital Post-Conviction Counsel	49,093	57,425	58,666	48,173	297	271	254	(502)	(546)	-
721490	MS Board Of Geologists	5,455	6,381	6,518	5,353	(230)	(238)	(195)	(203)	(125)	-
721500	MS Dept Of Transportation	15,060,795	17,616,716	17,997,293	14,778,355	(852,930)	(807,164)	(648,881)	(720,447)	(424,847)	-
721510	South MS Regional Center	-	-	-	-	-	-	-	-	-	-
721520	MS Dept Of Corrections	8,711,369	10,189,749	10,409,879	8,548,002	(1,049,170)	(961,972)	(683,084)	(607,891)	(275,709)	-
721530	Archives & History Dept	725,493	848,614	866,947	711,887	(24,283)	(21,663)	(20,372)	(38,095)	(26,314)	-
721540	Legislative Peer Committee	120,006	140,372	143,405	117,756	(11,096)	(9,508)	(3,582)	(4,479)	(4,790)	-

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, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
721550	MS Public Service Commission	392,748	459,400	469,325	385,383	(29,416)	(30,508)	(25,618)	(23,080)	(11,525)	-
721560	Dept Of Environmental Quality	1,963,740	2,297,000	2,346,623	1,926,913	(95,915)	(89,275)	(68,743)	(85,195)	(63,375)	-
721570	MS State Hospital	6,054,865	7,082,418	7,235,420	5,941,316	(858,645)	(789,428)	(528,487)	(481,926)	(299,750)	-
721590	MS Real Estate Commission	98,187	114,850	117,331	96,346	(3,462)	(3,275)	(3,484)	(4,496)	(2,313)	-
721600	Mississippi State Senate Staff	212,738	248,842	254,217	208,749	(10,894)	(9,514)	(4,173)	(4,443)	(1,125)	-
721610	Mississippi State Senate Members	223,648	261,603	267,254	219,454	(12,988)	(12,409)	(10,226)	(11,599)	(3,736)	-
721620	MS House Of Representatives Staff	256,377	299,886	306,365	251,569	(13,178)	(12,708)	(10,365)	(11,973)	(9,476)	-
721630	MS House Of Representatives Members	578,212	676,339	690,950	567,369	(26,375)	(24,483)	(17,975)	(21,720)	(10,807)	-
721640	Attorney General'S Office	1,467,350	1,716,370	1,753,449	1,439,833	(79,752)	(75,557)	(59,301)	(66,940)	(42,242)	-
721650	MS Arts Commission	49,093	57,425	58,666	48,173	(5,255)	(4,668)	(3,121)	(4,015)	(2,906)	-
721660	Boswell Regional Center	6,393,065	7,478,012	7,639,561	6,273,174	(412,806)	(382,859)	(248,067)	(288,852)	(226,686)	-
721670	MS Highway Safety Patrol (Dept Of Public Safety)	5,558,475	6,501,787	6,642,246	5,454,235	(226,951)	(200,540)	(117,546)	(161,481)	(99,445)	-
721680	State Insurance Department	627,306	733,764	749,616	615,542	(40,257)	(38,064)	(32,190)	(33,871)	(13,521)	-
721690	Ellisville State School	6,283,968	7,350,401	7,509,193	6,166,123	(915,636)	(874,700)	(650,896)	(538,777)	(302,949)	-
721700	MS Port Authority/Gulfport	169,100	197,797	202,070	165,929	(2,327)	(2,231)	(1,447)	(4,870)	(4,013)	-
721710	State Dept Of Health	9,185,939	10,744,857	10,976,980	9,013,673	(690,979)	(606,936)	(304,882)	(294,803)	(203,085)	-
721720	State Soil & Water Conservation	60,003	70,186	71,702	58,878	(937)	(658)	397	(1,265)	(603)	-
721730	Banking & Consumer Finance	420,022	491,303	501,917	412,145	1,846	2,795	322	(6,511)	(4,211)	-
721740	Yellow Creek Port Authority	54,548	63,806	65,184	53,525	(1,643)	(1,277)	(317)	(791)	(1,046)	-
721750	MS Workers Compensation Commission	278,196	325,408	332,438	272,979	(16,155)	(14,995)	(11,595)	(13,317)	(7,426)	-
721760	Veterans Home Purchase Board	92,732	108,469	110,813	90,993	(3,324)	(3,102)	(2,485)	(3,053)	(1,341)	-
721770	MS State Personnel Board	207,284	242,461	247,699	203,396	(22,655)	(21,710)	(14,924)	(11,595)	(6,389)	-
721780	State Veterans Affairs Board	1,838,279	2,150,247	2,196,700	1,803,805	(227,218)	(221,869)	(201,111)	(199,783)	(129,263)	-
721790	State Fair Commission	-	-	-	-	(22,982)	(22,907)	(22,177)	(23,029)	(23,881)	-
721800	MS Dept Of Information Technology Services	605,486	708,242	723,542	594,132	(53,666)	(48,765)	(32,854)	(28,328)	(12,277)	-
721810	State Aid Road Construction	272,742	319,028	325,920	267,627	(8,938)	(8,650)	(6,846)	(7,683)	(4,657)	-
721820	Rehabilitation Services	5,100,269	5,965,820	6,094,701	5,004,622	(180,623)	(174,040)	(111,053)	(112,746)	(70,298)	-
721830	MS Gaming Commission	512,754	599,772	612,729	503,139	(43,371)	(40,991)	(31,537)	(32,169)	(17,827)	-
721840	MS Department Of Revenue	3,240,171	3,790,050	3,871,928	3,179,407	(286,082)	(268,472)	(217,789)	(205,057)	(102,245)	-
721850	Joint Legislative Budget Office	158,190	185,036	189,033	155,224	4,264	4,333	3,586	759	2,089	-
721860	MS Finance And Administration	2,149,204	2,513,939	2,568,248	2,108,900	(98,031)	(91,833)	(73,720)	(94,941)	(75,216)	-
721870	MS Cosmetology Board	54,548	63,806	65,184	53,525	(1,191)	(1,281)	(67)	158	(665)	-
721880	Board Social Workers, Marriage, Family Therapists	10,910	12,761	13,037	10,705	(1,682)	(1,645)	(1,562)	(1,670)	(1,379)	-
721890	MS Library Commission	229,103	267,983	273,773	224,807	(8,981)	(8,481)	(6,164)	(8,634)	(5,841)	-

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, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
721900	MS Emergency Management	763,677	893,278	912,576	749,355	7,425	8,515	13,475	8,510	20,021	-
721910	MS Secretary Of State	474,570	555,108	567,100	465,671	(31,071)	(28,670)	(21,197)	(22,269)	(10,729)	-
721920	MS Dept Of Human Services	8,356,805	9,775,012	9,986,183	8,200,087	(2,058,726)	(1,608,315)	(297,179)	(176,676)	(172,727)	-
721930	MS Board Of Nursing	141,826	165,894	169,478	139,166	(2,561)	(2,096)	(2,592)	(3,845)	(2,169)	-
721940	MS Dept Of Education	3,005,613	3,515,687	3,591,636	2,949,248	(154,833)	(145,152)	(120,395)	(136,942)	(101,568)	-
721950	MS Community College Board	261,832	306,267	312,883	256,922	718	(90)	(4,317)	(21,989)	(35,561)	-
721960	Military Department - Army Guard	1,320,070	1,544,095	1,577,452	1,295,314	(23,549)	(19,539)	(13,044)	(37,789)	(32,492)	-
721970	Military Department - Air Guard	840,044	982,606	1,003,833	824,291	(53,863)	(50,825)	(40,972)	(48,871)	(30,701)	-
721980	Military Department - Ycp (Shelby Base Ops)	349,109	408,356	417,177	342,562	(13,194)	(12,713)	(9,589)	(11,776)	(8,929)	-
721990	Educational Television (MS Public Broadcasting)	452,751	529,586	541,027	444,261	(39,144)	(34,291)	(17,400)	(19,425)	(10,522)	-
722010	Pearl River Basin Development Dist.	-	-	-	-	(3,409)	(3,411)	(3,404)	(1,353)	-	-
722020	MS Dept Of Wildlife, Fisheries & Parks	2,405,581	2,813,825	2,874,613	2,360,469	(147,198)	(140,952)	(130,963)	(153,537)	(65,154)	-
722040	Public Employees Retirement System	785,496	918,800	938,649	770,765	(37,336)	(35,023)	(26,313)	(33,275)	(23,142)	-
722050	MS Bureau Of Narcotics	583,667	682,720	697,468	572,721	(76,772)	(71,440)	(50,589)	(47,111)	(20,467)	-
722060	North MS Regional Center	4,162,038	4,868,364	4,973,537	4,083,986	(303,152)	(277,152)	(152,655)	(188,494)	(198,609)	-
722070	MS Oil & Gas Board	163,645	191,417	195,552	160,576	(5,951)	(4,910)	(267)	(715)	(3,793)	-
722080	MS Animal Health Board	130,916	153,133	156,442	128,461	(7,168)	(6,801)	(5,271)	(4,345)	(2,678)	-
722090	State Treasurer's Office	152,735	178,656	182,515	149,871	(17,508)	(15,873)	(11,334)	(13,459)	(5,152)	-
722110	Medicaid Division	4,522,057	5,289,481	5,403,751	4,437,253	(234,396)	(233,244)	(232,555)	(255,676)	(162,572)	-
722120	MS Dept Of Agriculture & Commerce	1,080,057	1,263,350	1,290,643	1,059,802	(17,014)	(12,715)	5,243	(2,859)	(6,202)	-
722130	MS Office Of State Auditor	698,219	816,711	834,355	685,125	(2,822)	(450)	(5,506)	(22,869)	(13,713)	-
722150	Governor's Office	92,732	108,469	110,813	90,993	(10,046)	(9,160)	(7,440)	(9,950)	(6,532)	-
722170	MS State Board Of Pharmacy	87,277	102,089	104,294	85,641	(1,323)	(1,471)	(1,993)	(2,416)	(840)	-
722180	MS Supreme Court	1,314,615	1,537,714	1,570,934	1,289,961	(48,815)	(47,310)	(39,761)	(48,962)	(30,482)	-
722190	Barber Examiners Board	16,364	19,142	19,555	16,058	(228)	(312)	(470)	(616)	(373)	-
722200	Grand Gulf Military	27,274	31,903	32,592	26,763	(1,022)	(825)	145	102	137	-
722220	MS Development Authority	1,118,241	1,308,014	1,336,271	1,097,270	(76,154)	(69,821)	(47,115)	(47,280)	(23,588)	-
722230	Mental Health Dept Of MS	452,751	529,586	541,027	444,261	(31,440)	(27,950)	(12,591)	(13,217)	(8,819)	-
722240	MS Motor Vehicle Commission	16,364	19,142	19,555	16,058	(319)	(371)	(471)	(620)	(86)	-
722250	District Attorneys & Staff	1,052,783	1,231,447	1,258,051	1,033,040	(41,354)	(37,632)	(27,275)	(36,619)	(18,611)	-
722260	State Architecture Board	10,910	12,761	13,037	10,705	(450)	(415)	(373)	(449)	(248)	-
722270	East MS State Hospital	4,472,963	5,232,056	5,345,085	4,389,081	(581,676)	(548,668)	(359,168)	(318,714)	(200,450)	-
722280	MS State Board Of Contractors	76,368	89,328	91,258	74,936	(5,341)	(4,666)	(3,257)	(4,135)	(2,104)	-
722290	State Fire Academy	305,471	357,311	365,030	299,742	(16,854)	(15,605)	(9,460)	(11,500)	(8,794)	-

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State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
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Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter	
722310	Hudspeth Center	-	-	-	-	-	-	-	-	-	-	-
722320	Professional Engineers & Land Surveyors Board	21,819	25,522	26,074	21,410	(2,110)	(2,040)	(1,851)	(1,881)	(682)	-	
722360	MS Ethics Commission	32,729	38,283	39,110	32,115	(1,171)	(1,117)	(650)	(1,040)	(645)	-	
722370	Nursing Home Administrators Board	10,910	12,761	13,037	10,705	(451)	(416)	(312)	(406)	(248)	-	
722390	MS Judicial Performance Commission	5,455	6,381	6,518	5,353	(2,243)	(2,365)	(3,060)	(2,996)	(2,109)	-	
722450	MS Dept Of Employment Security	2,465,585	2,884,011	2,946,315	2,419,347	(93,738)	(75,262)	(23,848)	(32,275)	4,003	-	
722490	State Dental Examiners Board	32,729	38,283	39,110	32,115	(928)	(606)	(254)	440	17	-	
722510	MS Forestry Commission	1,352,799	1,582,378	1,616,562	1,327,429	(203,290)	(187,164)	(86,756)	(54,804)	(38,234)	-	
722520	Medical Licensure Board	103,642	121,231	123,850	101,698	(4,216)	(3,502)	(716)	(4,389)	(3,757)	-	
722530	Public Accountancy Board Of MS	27,274	31,903	32,592	26,763	(1,193)	(971)	(515)	(951)	(620)	-	
722590	Board Of Funeral Services	5,455	6,381	6,518	5,353	(210)	(110)	(41)	(203)	(125)	-	
722600	Administrative Office Of The Courts/Trial Support	1,516,444	1,773,795	1,812,114	1,488,005	(58,368)	(56,886)	(46,585)	(53,731)	(29,569)	-	
722620	MS Dept Of Marine Resources	752,767	880,517	899,539	738,650	(23,026)	(24,057)	(21,969)	(29,844)	(24,198)	-	
722630	Mississippi Auctioneers Commission	-	-	-	-	(1,135)	(1,140)	(921)	(308)	-	-	
	Total CAFR State Agencies	133,665,233	156,349,154	159,726,790	131,158,576	(9,654,835)	(8,969,302)	(6,319,044)	(6,469,471)	(3,958,740)	-	
ES. OTHER STATE AGENCIES:												
721370	Charter School Authorizer Board	16,364	19,142	19,555	16,058	1,766	1,818	1,541	1,394	(275)	-	
721460	MS Business Finance Corp	21,819	25,522	26,074	21,410	(906)	(859)	(665)	(820)	(494)	-	
721580	MS Industries For The Blind	409,112	478,542	488,880	401,440	(5,851)	(4,220)	(415)	(19,391)	(20,674)	-	
722100	Pearl River Valley Water Supply	512,754	599,772	612,729	503,139	(18,136)	(15,108)	(6,827)	(9,376)	(8,574)	-	
722160	Pat Harrison Waterway District	152,735	178,656	182,515	149,871	(18,439)	(17,050)	(12,001)	(10,027)	(5,530)	-	
722210	Tombigbee River Valley Water Mgt	70,913	82,947	84,739	69,583	(4,167)	(3,856)	(1,865)	(2,548)	(2,359)	-	
722330	University Medical Center	44,451,442	51,995,158	53,118,408	43,617,815	(2,062,193)	(1,916,361)	(1,399,440)	(1,909,462)	(1,530,247)	-	
722340	University Of Southern MS	10,696,928	12,512,271	12,782,576	10,496,326	(479,193)	(456,304)	(382,314)	(458,459)	(280,673)	-	
722400	Alcorn State University	2,945,610	3,445,500	3,519,934	2,890,370	(258,255)	(249,963)	(212,910)	(216,780)	(147,603)	-	
722410	Jackson State University	4,865,711	5,691,456	5,814,410	4,774,463	(514,624)	(492,744)	(360,252)	(306,079)	(131,731)	-	
722420	University Of Mississippi	15,808,107	18,490,852	18,890,313	15,511,653	(528,049)	(501,055)	(449,575)	(620,403)	(438,066)	-	
722430	Mississippi State University	24,770,398	28,974,106	29,600,039	24,305,872	(865,510)	(765,247)	(427,947)	(634,924)	(428,792)	-	
722470	MS University Of Women	1,887,372	2,207,672	2,255,365	1,851,978	(66,172)	(60,527)	(45,579)	(60,012)	(42,108)	-	
722480	MS Valley State University	2,078,291	2,430,992	2,483,509	2,039,317	(176,971)	(170,793)	(143,361)	(148,653)	(87,019)	-	
722540	University Press Of MS	103,642	121,231	123,850	101,698	(3,927)	(3,700)	(3,738)	(5,164)	(2,153)	-	
722550	MS Institutions Of Higher Learning	403,658	472,161	482,361	396,088	(32,260)	(29,821)	(20,517)	(21,969)	(10,829)	-	
722560	Delta State University	2,465,585	2,884,011	2,946,315	2,419,347	(110,368)	(104,148)	(90,231)	(111,517)	(58,018)	-	

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, 2021

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% - 1.13% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability	2022	2023	2024	2025	2026	Thereafter
722570	MS Prison Industries	158,190	185,036	189,033	155,224	(6,241)	(7,131)	(7,065)	(2,752)	3,408	-
	Total Universities/Other State Agencies	111,818,631	130,795,027	133,620,605	109,721,652	(5,149,496)	(4,797,069)	(3,563,161)	(4,536,942)	(3,191,737)	-
	Grand Total All	\$ 596,216,000	\$ 697,398,000	\$ 712,464,000	\$ 585,035,000	\$ (29,782,000)	\$ (27,680,000)	\$ (20,489,000)	\$ (24,645,000)	\$ (15,466,000)	\$ -

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Note to the Schedule of OPEB Amounts by Employer –
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for Year Ended June 30, 2021

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.