

**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**

**June 30, 2022**

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**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
Schedule of Employer Allocations  
Schedule of OPEB Amounts by Employer  
June 30, 2022

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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

### **Opinions**

We have audited the accompanying schedule of employer allocations of the State of Mississippi, 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, 2022, and the related notes. We have also audited the total for all entities of the columns titled June 30, 2021 employer's proportionate share of net OPEB liability, June 30, 2022 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, 2022, and the related notes.

In our opinion, the accompanying schedules present fairly, in all material respects, the employer allocations as of and for the year ended June 30, 2022, the June 30, 2021 employer's proportionate share of net OPEB liability, June 30, 2022 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 OPEB Plan (collectively, the Schedules) as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Schedules" section of our report. We are required to be independent of the OPEB Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **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 OPEB Plan as of and for the year ended June 30, 2022, and our report thereon, dated December 12, 2022, expressed an unmodified opinion on those financial statements.

### ***Responsibilities of Management 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, and for 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.

In preparing the Schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the OPEB Plan's ability to continue as a going concern for 12 months beyond the Schedules' date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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 OPEB Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the OPEB Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Information***

Our audit was conducted for the purpose of forming opinions on 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, 2022, 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, 2022, 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, 2022, 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' Life and Health Insurance Management Board and 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.

**FORVIS,LLP**

Jackson, Mississippi  
December 12, 2022

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of Employer Allocations  
Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
<b>LIBRARIES:</b>				
711420	Choctaw County Library	3	\$ 559	0.00278356%
711430	Amory Municipal Library	3	559	0.00278356%
711440	Evans Memorial Library	2	373	0.00185571%
711450	Wilkinson County Library System	1	186	0.00092785%
711460	Covington County Library System	7	1,273	0.00634033%
711470	Sharkey Issaquena County Library System	3	559	0.00278356%
711490	Wayne Co Library System	9	1,708	0.00850532%
711500	Benton Co Library System	4	745	0.00371141%
711510	Lamar Co Library	15	2,794	0.01391780%
711520	Bolivar Co Library	9	1,677	0.00835068%
711530	Carnegie Public Library	4	807	0.00402070%
711540	Carroll Co Library System	2	373	0.00185571%
711550	Central Miss Regional Library	56	10,339	0.05149585%
711560	Copiah-Jefferson Regional Library System	3	559	0.00278356%
711570	Dixie Regional Library System	13	2,391	0.01190745%
711580	East Miss Regional Library	9	1,677	0.00835068%
711590	Elizabeth Jones Library	5	931	0.00463927%
711600	First Regional Library	79	14,655	0.07299112%
711610	Greenwood-Leflore Public Library System	8	1,490	0.00742283%
711620	Hancock Co Library System	25	4,595	0.02288705%
711630	Harriette Person Memorial Library	2	373	0.00185571%
711640	Harrison Co Library System	46	8,476	0.04221732%
711650	The Library - Hattiesburg; Petal	16	2,950	0.01469101%
711660	Judge George W. Armstrong Library	7	1,242	0.00618569%
711670	Humphreys Co Library System	2	373	0.00185571%
711680	Jackson-George Regional Library	59	10,960	0.05458870%
711690	Jackson-Hinds Library System	46	8,570	0.04268125%
711700	Jennie Stephens Smith Library	5	869	0.00432998%
711710	Kemper-Newton Library	8	1,428	0.00711354%
711720	Laurel-Jones Co Library	11	2,049	0.01020639%
711730	Lee-Itawamba Library System	21	3,881	0.01933027%
711740	Lincoln-Lawrence-Franklin Regional Library Sys	15	2,794	0.01391780%
711750	Long Beach Public Library	5	931	0.00463927%
711760	Columbus-Lowndes Public Library	11	2,018	0.01005174%
711770	Madison Co-Canton Public Library	31	5,713	0.02845416%
711780	Marks-Quitman Co Public Library	2	373	0.00185571%
711790	Marshall Co Library System	6	1,118	0.00556712%
711800	Meridian-Lauderdale Co Library	13	2,453	0.01221673%
711810	Mid Miss Regional Library System	30	5,558	0.02768095%
711820	Neshoba Co Public Library	4	745	0.00371141%
711830	Northeast Regional Library	17	3,074	0.01530958%
711840	Noxubee Co Library	2	373	0.00185571%

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

State of Mississippi  
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 Schedule of Employer Allocations  
 Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
711850	Oktibbeha Co Library System	10	\$ 1,832	0.00912389%
711860	Pearl River Co Library System	10	1,894	0.00943317%
711870	Pike-Amite-Walthall Library System	15	2,763	0.01376316%
711880	Pine Forest Regional Library	8	1,490	0.00742283%
711890	Yazoo Library Association	3	559	0.00278356%
711900	South Miss Regional Library	10	1,863	0.00927853%
711910	Sunflower Public Library	10	1,863	0.00927853%
711920	Tallahatchie Co Library	2	373	0.00185571%
711930	Tombigbee Regional Library System	7	1,304	0.00649497%
711940	Warren Co-Vicksburg Public Library System	9	1,677	0.00835068%
711950	Washington Co Library System	13	2,422	0.01206209%
711960	Yalobusha Co Public Library System	1	186	0.00092785%
	Total Libraries	713	132,797	0.66140469%
<b>COMMUNITY COLLEGES:</b>				
711970	Coahoma Community College	199	37,135	0.18495207%
711980	Copiah-Lincoln Community College	290	54,056	0.26923207%
711990	East Central Community College	207	38,594	0.19222025%
712000	East MS Community College	272	50,734	0.25268535%
712010	Hinds Community College	1025	191,013	0.95135881%
712020	Holmes Community College	340	63,278	0.31516080%
712030	Itawamba Community College	362	67,376	0.33557357%
712040	Jones Co Junior College	337	62,843	0.31299581%
712050	Meridian Community College	280	52,100	0.25948961%
712060	MS Delta Community College	214	39,929	0.19886987%
712070	MS Gulf Coast Community College	633	117,862	0.58702179%
712080	Northeast MS Community College	300	55,795	0.27789203%
712090	Northwest MS Community College	494	92,060	0.45851412%
712100	Pearl River Community College	415	77,250	0.38474979%
712110	Southwest MS Community College	181	33,750	0.16809607%
	Total Community Colleges	5,549	1,033,775	5.14881203%
<b>SCHOOL DISTRICTS:</b>				
712120	Aberdeen School District	159	29,528	0.14706473%
712130	Alcorn County School District	402	74,797	0.37253306%
712140	Amite County School District	159	29,590	0.14737402%
712150	Amory School District	193	35,986	0.17923031%
712160	Attala County School District	181	33,750	0.16809607%
712170	Baldwyn School District	106	19,778	0.09850708%
712180	Bay St. Louis-Waveland School	250	46,511	0.23165401%
712200	Benton County School District	130	24,187	0.12046627%
712210	Biloxi School District	709	132,145	0.65815720%
712220	Booneville School District	155	28,845	0.14366260%

See Notes to 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 Employer Allocations  
 Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
712230	Brookhaven School District	382	\$ 71,133	0.35428528%
712240	Calhoun County School District	336	62,564	0.31160403%
712250	Canton School District	424	78,927	0.39310047%
712260	Carroll County School District	120	22,324	0.11118774%
713800	Chickasaw County School District	290	54,025	0.26907743%
712280	Choctaw County School District	226	42,165	0.21000411%
712290	Claiborne County School District	180	33,471	0.16670429%
712300	Clarksdale School District	330	61,508	0.30634620%
712320	Cleveland School District	393	73,183	0.36449166%
712330	Clinton School District	539	100,444	0.50026752%
712340	Coahoma Co Agriculture High School District	-	-	-
712350	Coahoma County School District	191	35,582	0.17721996%
712360	Coffeetown School District	81	14,997	0.07469218%
712370	Columbia School District	221	41,078	0.20459163%
712380	Columbus School District	463	86,192	0.42928675%
712390	Copiah County School District	278	51,790	0.25794319%
712400	Corinth School District	267	49,803	0.24804609%
712410	Covington County School District	390	72,686	0.36201739%
712420	Desoto County School District	3515	654,855	3.26155863%
712440	Durant School District	-	-	-
712450	East Jasper School District	137	25,460	0.12680660%
712460	East Tallahatchie School District	147	27,354	0.13623978%
712470	Enterprise School District	122	22,635	0.11273416%
712480	Forest School District	201	37,383	0.18618921%
712490	Forrest County School District	314	58,558	0.29165519%
712500	Forrest Co Agriculture High School District	82	15,214	0.07577468%
712510	Franklin County School District	184	34,340	0.17103427%
712520	George County School District	510	95,072	0.47351442%
712530	Greene County School District	242	44,990	0.22407655%
712540	Greenville School District	592	110,317	0.54944373%
712550	Greenwood School District	653	121,681	0.60604278%
712560	Grenada School District	552	102,896	0.51248425%
712570	Gulfport School District	705	131,337	0.65413650%
712580	Hancock County School District	502	93,520	0.46578231%
712590	Harrison County School District	1733	322,848	1.60796959%
712600	Hattiesburg School District	539	100,319	0.49964895%
712610	Hazlehurst School District	189	35,116	0.17490033%
712630	Hinds County School District	504	93,954	0.46794730%
712640	Hollandale School District	86	15,959	0.07948609%
712650	Holly Springs School District	162	30,118	0.15000293%
712660	Holmes County School District	376	69,953	0.34840888%
712670	Houston School District	-	-	-
712680	Humphreys County School District	192	35,800	0.17830246%

See Notes to 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 Employer Allocations  
Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
712710	Itawamba County School District	444	\$ 82,652	0.41165754%
712720	Jackson County School District	1044	194,398	0.96821481%
712730	Jackson Independent School District	3184	593,098	2.95397530%
712740	Jefferson County School District	196	36,514	0.18185923%
712750	Jefferson Davis Co School District	207	38,532	0.19191097%
712760	Jones County School District	1024	190,703	0.94981239%
712770	Kemper County School District	195	36,265	0.18062209%
712780	Kosciusko School District	282	52,597	0.26196389%
712790	Lafayette County School District	361	67,221	0.33480036%
712800	Lamar County School District	1364	254,167	1.26590105%
712810	Lauderdale County School District	755	140,559	0.70006524%
712820	Laurel School District	373	69,519	0.34624388%
712830	Lawrence County School District	267	49,647	0.24727288%
712840	Leake County School District	348	64,892	0.32320220%
712850	Lee County School District	854	159,064	0.79223199%
712860	Leflore County School District	-	-	-
712870	Leland School District	134	24,932	0.12417769%
712880	Lincoln County School District	340	63,278	0.31516080%
712890	Long Beach School District	320	59,552	0.29660374%
712900	Louisville School District	369	68,649	0.34191390%
712910	Lowndes County School District	625	116,465	0.58006289%
712920	Lumberton School District	-	-	-
712930	Madison County School District	1523	283,664	1.41281114%
712940	Marion County School District	285	53,125	0.26459280%
712950	Marshall County School District	342	63,744	0.31748044%
712960	Mccomb School District	351	65,296	0.32521255%
712970	Meridian School District	727	135,436	0.67454927%
712980	Monroe County School District	282	52,597	0.26196389%
712990	Montgomery County School District	-	-	-
713000	Moss Point School District	319	59,335	0.29552124%
713020	Natchez-Adams School District	501	93,271	0.46454517%
713030	Neshoba County School District	352	65,607	0.32675897%
713040	Nettleton School District	143	26,609	0.13252837%
713050	New Albany School District	281	52,287	0.26041746%
713060	Newton County School District	203	37,849	0.18850884%
713070	Newton School District	132	24,653	0.12278591%
713080	North Bolivar School District	137	25,553	0.12727053%
713090	North Panola School District	201	37,445	0.18649849%
713100	North Pike School District	280	52,162	0.25979890%
713110	North Tippah School District	148	27,603	0.13747692%
713120	Noxubee School District	177	32,943	0.16407537%
713130	Ocean Springs School District	647	120,470	0.60001173%
713140	Okolona School District	88	16,425	0.08180572%

See Notes to 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 Employer Allocations  
 Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
713160	Oxford School District	538	\$ 100,164	0.49887574%
713170	Pascagoula School District	1140	212,313	1.05744336%
713180	Pass Christian School District	241	44,866	0.22345798%
713190	Pearl School District	482	89,856	0.44753453%
713200	Pearl River Co School District	338	62,967	0.31361438%
713210	Perry County School District	179	33,253	0.16562180%
713220	Petal School District	521	97,028	0.48325687%
713230	Philadelphia School District	137	25,491	0.12696125%
713240	Picayune School District	522	97,183	0.48403008%
713250	Pontotoc School District	297	55,298	0.27541776%
713260	Pontotoc County School District	421	78,399	0.39047155%
713270	Poplarville School District	242	45,114	0.22469512%
713280	Prentiss County School District	326	60,701	0.30232550%
713290	Quitman School District	235	43,748	0.21789086%
713300	Quitman County School District	183	34,123	0.16995178%
713310	Rankin County School District	2267	422,391	2.10375248%
713320	Richton School District	78	14,500	0.07221791%
713330	Scott County School District	485	90,259	0.44954487%
713340	Senatobia School District	219	40,767	0.20304521%
713360	Simpson County School District	459	85,416	0.42542069%
713370	Smith County School District	313	58,248	0.29010877%
713380	South Delta School District	134	24,994	0.12448697%
713390	South Panola School District	581	108,299	0.53939199%
713400	South Pike School District	229	42,692	0.21263302%
713410	South Tippah School District	356	66,321	0.33031574%
713430	Starkville-Oktibbeha	746	138,944	0.69202384%
713440	Stone County School District	315	58,621	0.29196447%
713450	Sunflower School District	492	91,626	0.45634913%
713460	Tate County School District	251	46,791	0.23304579%
713470	Tishomingo Co School District	387	72,127	0.35923383%
713480	Tunica County School District	278	51,821	0.25809783%
713490	Tupelo School District	955	177,818	0.88563588%
713500	Union County School District	332	61,850	0.30804726%
713510	Union School District	124	23,038	0.11474451%
713520	Vicksburg-Warren School District	927	172,632	0.85981063%
713530	Walthall County School District	252	47,008	0.23412829%
713540	Water Valley School District	143	26,578	0.13237372%
713550	Wayne County School District	403	75,014	0.37361555%
713560	Webster County School District	232	43,251	0.21541658%
713570	West Bolivar School District	167	31,018	0.15448756%
713580	West Jasper School District	196	36,545	0.18201387%
713590	West Point School District	373	69,550	0.34639853%
713600	West Tallahatchie School District	115	21,393	0.10654848%

See Notes to 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 Employer Allocations  
Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
713610	Western Line School District	278	\$ 51,697	0.25747926%
713620	Wilkinson County School District	142	26,361	0.13129123%
713630	Winona County School District	168	31,204	0.15541541%
713640	Yazoo City School District	269	50,051	0.24928323%
713650	Yazoo County School District	191	35,582	0.17721996%
	Total School Districts	58,243	10,850,357	54.04110841%

**ACFR STATE AGENCIES:**

721300	Office of Workforce	4	745	0.00371141%
721310	MS School for the Deaf	112	20,803	0.10361337%
721320	MS Board of Psychology	1	186	0.00092785%
721330	MS School of the Arts	34	6,241	0.03108308%
721340	MS State Board of Examiners for Prof Counselo	1	186	0.00092785%
721350	MS Dept Of Child Protection Services	1331	248,019	1.23528189%
721360	MS Board Of Optometry	1	186	0.00092785%
721380	Office Of State Public Defender	19	3,571	0.01778385%
721390	Board Of Tax Appeals	5	931	0.00463927%
721410	MS State Board Of Physical Therapy	2	373	0.00185571%
721430	Military Department - Adjutant General's Office	94	17,574	0.08752748%
721470	Mississippi State Bar	18	3,322	0.01654672%
721480	MS Capital Post-Conviction Counsel	8	1,428	0.00711354%
721490	MS Board Of Geologists	1	186	0.00092785%
721500	MS Dept Of Transportation	2460	458,283	2.28251887%
721510	South MS Regional Center	-	-	-
721520	MS Dept Of Corrections	1539	286,613	1.42750214%
721530	Archives & History Dept	138	25,771	0.12835303%
721540	Legislative Peer Committee	23	4,285	0.02134062%
721550	MS Public Service Commission	73	13,537	0.06742400%
721560	Dept Of Environmental Quality	343	63,961	0.31856293%
721570	MS State Hospital	977	181,916	0.90604865%
721590	MS Real Estate Commission	19	3,509	0.01747457%
721600	Mississippi State Senate Staff	35	6,489	0.03232022%
721610	Mississippi State Senate Members	42	7,886	0.03927912%
721620	MS House Of Representatives Staff	46	8,570	0.04268125%
721630	MS House Of Representatives Members	104	19,375	0.09649673%
721640	Attorney General'S Office	258	48,095	0.23954077%
721650	MS Arts Commission	10	1,801	0.00896925%
721660	Boswell Regional Center	616	114,695	0.57124829%
721670	MS Highway Safety Patrol (Dept Of Public Safet	1219	226,999	1.13058912%
721680	State Insurance Department	112	20,803	0.10361027%
721690	Ellisville State School	1035	192,845	0.96048270%
721700	MS Port Authority/Gulfport	31	5,806	0.02891809%
721710	State Dept Of Health	1501	279,689	1.39301693%

See Notes to 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 Employer Allocations  
Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
721720	State Soil & Water Conservation	13	\$ 2,422	0.01206209%
721730	Banking & Consumer Finance	69	12,761	0.06355794%
721740	Yellow Creek Port Authority	10	1,832	0.00912389%
721750	MS Workers Compensation Commission	49	9,128	0.04546481%
721760	Veterans Home Purchase Board	16	2,919	0.01453637%
721770	MS State Personnel Board	38	7,048	0.03510378%
721780	State Veterans Affairs Board	333	62,005	0.30882047%
721790	State Fair Commission	-	-	-
721800	MS Dept Of Information Technology Services	105	19,468	0.09696066%
721810	State Aid Road Construction	45	8,445	0.04206268%
721820	Rehabilitation Services	891	165,926	0.82640791%
721830	MS Gaming Commission	92	17,108	0.08520785%
721840	MS Department Of Revenue	570	106,094	0.52841240%
721850	Joint Legislative Budget Office	31	5,744	0.02860881%
721860	MS Finance And Administration	294	54,833	0.27309812%
721870	MS Cosmetology Board	9	1,677	0.00835068%
721880	Board Social Workers, Marriage, Family Therap	2	342	0.00170106%
721890	MS Library Commission	37	6,924	0.03448521%
721900	MS Emergency Management	142	26,423	0.13160051%
721910	MS Secretary Of State	92	17,046	0.08489857%
721920	MS Dept Of Human Services	1433	266,897	1.32930435%
721930	MS Board Of Nursing	25	4,688	0.02335097%
721940	MS Dept Of Education	437	81,410	0.40547185%
721950	MS Community College Board	43	7,949	0.03958840%
721960	Military Department - Army Guard	242	45,114	0.22469512%
721970	Military Department - Air Guard	158	29,497	0.14691009%
721980	Military Department - Ycp (Shelby Base Ops)	61	11,271	0.05613512%
721990	Educational Television (MS Public Broadcasting	75	13,910	0.06927971%
722010	Pearl River Basin Development Dist.	-	-	-
722020	MS Dept Of Wildlife, Fisheries & Parks	465	86,689	0.43176102%
722040	Public Employees Retirement System	137	25,584	0.12742517%
722050	MS Bureau Of Narcotics	123	22,821	0.11366202%
722060	North MS Regional Center	677	126,059	0.62784733%
722070	MS Oil & Gas Board	29	5,403	0.02690774%
722080	MS Animal Health Board	22	4,098	0.02041277%
722090	State Treasurer's Office	31	5,806	0.02891809%
722110	Medicaid Division	842	156,766	0.78078847%
722120	MS Dept Of Agriculture & Commerce	194	36,203	0.18031280%
722130	MS Office Of State Auditor	123	22,883	0.11397130%
722150	Governor's Office	21	3,850	0.01917563%
722170	MS State Board Of Pharmacy	17	3,136	0.01561886%
722180	MS Supreme Court	248	46,108	0.22964367%
722190	Barber Examiners Board	2	435	0.00216499%

See Notes to 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 Employer Allocations  
Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
722200	Grand Gulf Military	3	\$ 621	0.00309284%
722220	MS Development Authority	191	35,582	0.17721996%
722230	Mental Health Dept Of MS	85	15,866	0.07902216%
722240	MS Motor Vehicle Commission	3	559	0.00278356%
722250	District Attorneys & Staff	190	35,427	0.17644675%
722260	State Architecture Board	2	373	0.00185571%
722270	East MS State Hospital	690	128,512	0.64006406%
722280	MS State Board Of Contractors	14	2,577	0.01283530%
722290	State Fire Academy	57	10,650	0.05304227%
722310	Hudspeth Center	502	93,520	0.46578231%
722320	Professional Engineers & Land Surveyors Boarc	3	590	0.00293820%
722360	MS Ethics Commission	6	1,087	0.00541248%
722370	Nursing Home Administrators Board	2	373	0.00185571%
722390	MS Judicial Performance Commission	3	559	0.00278356%
722450	MS Dept Of Employment Security	459	85,571	0.42619390%
722490	State Dental Examiners Board	7	1,273	0.00634033%
722510	MS Forestry Commission	239	44,586	0.22206620%
722520	Medical Licensure Board	16	3,012	0.01500029%
722530	Public Accountancy Board Of MS	4	807	0.00402070%
722590	Board Of Funeral Services	1	186	0.00092785%
722600	Administrative Office Of The Courts/Trial Suppo	265	49,306	0.24557181%
722620	MS Dept Of Marine Resources	141	26,267	0.13082730%
722630	Mississippi Auctioneers Commission	-	-	-
	Total State Agencies	23,333	4,346,705	21.64913782%
<b>UNIVERSITIES/OTHER STATE AGENCIES:</b>				
721370	Charter School Authorizer Board	3	497	0.00247428%
721460	MS Business Finance Corp	4	683	0.00340213%
721580	MS Industries For The Blind	70	12,978	0.06464044%
722100	Pearl River Valley Water Supply	86	15,990	0.07964073%
722160	Pat Harrison Waterway District	26	4,782	0.02381490%
722210	Tombigbee River Valley Water Mgt	16	2,888	0.01438172%
722330	University Medical Center	7710	1,436,359	7.15390279%
722340	University Of Southern MS	1951	363,522	1.81055087%
722400	Alcorn State University	514	95,817	0.47722583%
722410	Jackson State University	899	167,478	0.83414002%
722420	University Of Mississippi	2888	538,017	2.67964003%
722430	Mississippi State University	4495	837,330	4.17039084%
722470	MS University Of Women	348	64,892	0.32320220%
722480	MS Valley State University	352	65,607	0.32675897%
722540	University Press Of MS	23	4,254	0.02118598%

State of Mississippi  
 State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
 Schedule of Employer Allocations  
 Year Ended June 30, 2022

Group Number	Employer Name	FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total
722550	MS Institutions Of Higher Learning	74	\$ 13,755	0.06850649%
722560	Delta State University	453	84,298	0.41985357%
722570	MS Prison Industries	28	5185	0.02582525%
	Total Universities/Other State Agencies	<u>19,938</u>	<u>3,714,332</u>	<u>18.49953705%</u>
	Grand Total All	<u>107,776</u>	<u>\$20,077,966</u>	<u>100.00000000%</u>

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
<b>LIBRARIES:</b>															
711420	Choctaw County Library	\$ 17,667	\$ 13,714	\$ 11	\$ 1	\$ 2,139	\$ 10,488	\$ 12,639	\$ 1,270	\$ 5,942	\$ -	\$ 7,212	\$ (1,870)	\$ 3,709	\$ 1,839
711430	Amory Municipal Library	5,889	13,714	11	1	2,139	13,586	15,737	1,270	5,942	9,343	16,555	(1,870)	(103)	(1,973)
711440	Evans Memorial Library	5,889	9,143	8	1	1,426	6,128	7,563	846	3,961	5,088	9,895	(1,247)	(422)	(1,669)
711450	Wilkinson County Library System	5,889	4,571	4	-	713	1,890	2,607	423	1,981	8,934	11,338	(623)	(1,233)	(1,856)
711460	Covington County Library System	36,316	31,238	26	2	4,872	9,728	14,628	2,892	13,533	4	16,429	(4,261)	2,728	(1,533)
711470	Sharkey Issaquena County Library System	17,667	13,714	11	1	2,139	613	2,764	1,270	5,942	19	7,231	(1,870)	188	(1,682)
711490	Wayne Co Library System	53,002	41,904	35	3	6,536	3,001	9,575	3,880	18,155	3,144	25,179	(5,715)	(72)	(5,787)
711500	Benton Co Library System	11,778	18,286	15	1	2,852	15,726	18,594	1,693	7,922	10,396	20,011	(2,494)	10	(2,484)
711510	Lamar Co Library	102,078	68,571	57	5	10,695	6,635	17,392	6,349	29,708	14,724	50,781	(9,352)	170	(9,182)
711520	Bolivar Co Library	58,891	41,142	34	3	6,417	3,756	10,210	3,809	17,825	14,007	35,641	(5,611)	(686)	(6,297)
711530	Carnegie Public Library	32,390	19,809	16	1	3,090	1,510	4,617	1,834	8,582	19,241	29,657	(2,702)	(3,861)	(6,563)
711540	Carroll Co Library System	11,778	9,143	8	1	1,426	1,313	2,748	846	3,961	732	5,539	(1,247)	61	(1,186)
711550	Central Miss Regional Library	369,051	253,712	210	18	39,570	1,144	40,942	23,490	109,918	60,805	194,213	(34,604)	(13,545)	(48,149)
711560	Copiah-Jefferson Regional Library System	23,556	13,714	11	1	2,139	2,319	4,470	1,270	5,942	11,059	18,271	(1,870)	(1,403)	(3,273)
711570	Dixie Regional Library System	82,447	58,666	49	4	9,150	3,343	12,546	5,432	25,417	6,801	37,650	(8,002)	(127)	(8,129)
711580	East Miss Regional Library	58,891	41,142	34	3	6,417	8,073	14,527	3,809	17,825	6,185	27,819	(5,611)	1,249	(4,362)
711590	Elizabeth Jones Library	17,667	22,857	19	2	3,565	12,240	15,826	2,116	9,903	9,998	22,017	(3,117)	(1,186)	(4,303)
711600	First Regional Library	394,570	359,616	298	25	56,088	79,886	136,297	33,296	155,800	43,366	232,462	(49,049)	4,905	(44,144)
711610	Greenwood-Leflore Public Library System	35,335	36,571	30	3	5,704	16,473	22,210	3,386	15,844	14,997	34,227	(4,988)	(629)	(5,617)
711620	Hancock Co Library System	157,043	112,761	93	8	17,587	24,169	41,857	10,440	48,853	16,978	76,271	(15,380)	508	(14,872)
711630	Harriette Person Memorial Library	11,778	9,143	8	1	1,426	413	1,848	846	3,961	13	4,820	(1,247)	125	(1,122)
711640	Harrison Co Library System	280,714	207,998	172	14	32,441	19,663	52,290	19,258	90,113	16,415	125,786	(28,369)	806	(27,563)
711650	The Library - Hattiesburg; Petal	78,521	72,380	60	5	11,289	21,500	32,854	6,701	31,358	30,449	68,508	(9,872)	(1,961)	(11,833)
711660	Judge George W. Armstrong Library	41,224	30,476	25	2	4,753	3,631	8,411	2,822	13,203	5,915	21,940	(4,157)	(1,199)	(5,356)
711670	Humphreys Co Library System	16,686	9,143	8	1	1,426	1,986	3,421	846	3,961	6,726	11,533	(1,247)	(958)	(2,205)
711680	Jackson-George Regional Library	359,235	268,950	223	19	41,947	9,358	51,547	24,901	116,520	14,408	155,829	(36,683)	1,817	(34,866)
711690	Jackson-Hinds Library System	340,587	210,284	174	15	32,797	4,458	37,444	19,469	91,104	119,346	229,919	(28,681)	(22,401)	(51,082)
711700	Jennie Stephens Smith Library	23,556	21,333	18	1	3,327	9,585	12,931	1,975	9,242	8,509	19,726	(2,910)	794	(2,116)
711710	Kemper-Newton Library	41,224	35,047	29	2	5,466	8,480	13,977	3,245	15,184	3,209	21,638	(4,780)	2,027	(2,753)
711720	Laurel-Jones Co Library	58,891	50,285	42	3	7,843	7,261	15,149	4,656	21,786	5,721	32,163	(6,858)	(102)	(6,960)
711730	Lee-Itawamba Library System	129,560	95,237	79	7	14,854	3,738	18,678	8,818	41,261	11,789	61,868	(12,990)	(1,579)	(14,569)
711740	Lincoln-Lawrence-Franklin Regional Library System	70,669	68,571	57	5	10,695	19,718	30,475	6,349	29,708	24,625	60,682	(9,352)	(3,905)	(13,257)
711750	Long Beach Public Library	29,446	22,857	19	2	3,565	1,123	4,709	2,116	9,903	38	12,057	(3,117)	314	(2,803)
711760	Columbus-Lowndes Public Library	54,965	49,523	41	3	7,724	10,033	17,801	4,585	21,456	11,790	37,831	(6,755)	(1,369)	(8,124)
711770	Madison Co-Canton Public Library	168,821	140,189	116	10	21,865	30,079	52,070	12,980	60,736	1,217	74,933	(19,121)	6,802	(12,319)
711780	Marks-Quitman Co Public Library	11,778	9,143	8	1	1,426	352	1,787	846	3,961	985	5,792	(1,247)	(966)	(2,213)
711790	Marshall Co Library System	23,556	27,428	23	2	4,278	12,513	16,816	2,539	11,883	9,543	23,965	(3,741)	(2)	(3,743)
711800	Meridian-Lauderdale Co Library	66,743	60,190	50	4	9,388	14,504	23,946	5,573	26,077	19,175	50,825	(8,209)	(282)	(8,491)
711810	Mid Miss Regional Library System	163,913	136,380	113	9	21,271	15,732	37,125	12,627	59,085	10,099	81,811	(18,601)	(912)	(19,513)

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
711820	Neshoba Co Public Library	\$ 11,778	\$ 18,286	\$ 15	\$ 1	\$ 2,852	\$ 14,290	\$ 17,158	\$ 1,693	\$ 7,922	\$ 14,644	\$ 24,259	\$ (2,494)	\$ (1,382)	\$ (3,876)
711830	Northeast Regional Library	84,410	75,428	62	5	11,764	14,785	26,616	6,984	32,678	12,456	52,118	(10,288)	(659)	(10,947)
711840	Noxubee Co Library	11,778	9,143	8	1	1,426	475	1,910	846	3,961	3,021	7,828	(1,247)	(945)	(2,192)
711850	Oktibbeha Co Library System	23,556	44,952	37	3	7,011	35,584	42,635	4,162	19,475	10,342	33,979	(6,131)	3,720	(2,411)
711860	Pearl River Co Library System	75,577	46,476	38	3	7,249	27,599	34,889	4,303	20,135	21,751	46,189	(6,339)	1,738	(4,601)
711870	Pike-Amite-Walthall Library System	88,337	67,809	56	5	10,576	4,597	15,234	6,278	29,378	6,828	42,484	(9,249)	(1,220)	(10,469)
711880	Pine Forest Regional Library	35,335	36,571	30	3	5,704	12,426	18,163	3,386	15,844	21,680	40,910	(4,988)	(5,482)	(10,470)
711890	Yazoo Library Association	5,889	13,714	11	1	2,139	12,246	14,397	1,270	5,942	11,206	18,418	(1,870)	(1,287)	(3,157)
711900	South Miss Regional Library	51,039	45,714	38	3	7,130	12,047	19,218	4,232	19,805	6,903	30,940	(6,235)	379	(5,856)
711910	Sunflower Public Library	53,002	45,714	38	3	7,130	9,268	16,439	4,232	19,805	18,986	43,023	(6,235)	(3,332)	(9,576)
711920	Tallahatchie Co Library	22,575	9,143	8	1	1,426	9,968	11,403	846	3,961	16,674	21,481	(1,247)	(735)	(1,982)
711930	Tombigbee Regional Library System	44,168	32,000	26	2	4,991	581	5,600	2,963	13,864	4,814	21,641	(4,364)	(1,398)	(5,762)
711940	Warren Co-Vicksburg Public Library System	53,002	41,142	34	3	6,417	3,786	10,240	3,809	17,825	776	22,410	(5,611)	627	(4,984)
711950	Washington Co Library System	76,558	59,428	49	4	9,269	4,969	14,291	5,502	25,747	3,797	35,046	(8,105)	(401)	(8,506)
711960	Yalobusha Co Public Library System	11,778	4,571	4	0	713	3,508	4,225	423	1,981	7,230	9,634	(623)	(926)	(1,549)
	Total Libraries	4,118,443	3,258,636	2,699	228	508,242	582,277	1,093,446	301,702	1,411,781	716,901	2,430,384	(444,446)	(43,993)	(488,439)
<b>COMMUNITY COLLEGES:</b>															
711970	Coahoma Community College	1,252,416	911,229	755	63	142,121	46,628	189,567	84,368	394,782	72,383	551,533	(124,284)	9,386	(114,898)
711980	Copiah-Lincoln Community College	1,684,284	1,326,463	1,098	92	206,883	61,125	269,198	122,813	574,679	40,166	737,658	(180,919)	3,908	(177,011)
711990	East Central Community College	1,215,118	947,038	784	65	147,706	82,097	230,652	87,683	410,296	14,410	512,389	(129,168)	14,051	(115,117)
712000	East MS Community College	1,563,557	1,244,940	1,031	86	194,168	74,250	269,535	115,265	539,359	102,466	757,090	(169,800)	(7,857)	(177,657)
712010	Hinds Community College	6,080,500	4,687,193	3,882	323	731,043	182,244	917,492	433,972	2,030,685	118,795	2,583,452	(639,294)	60,208	(579,086)
712020	Holmes Community College	2,014,074	1,552,747	1,286	107	242,176	59,854	303,423	143,764	672,714	29,395	845,873	(211,782)	(2,966)	(214,748)
712030	Itawamba Community College	2,123,022	1,653,317	1,369	114	257,861	61,187	320,531	153,075	716,285	64,614	933,974	(225,499)	(9,525)	(235,024)
712040	Jones Co Junior College	1,956,164	1,542,080	1,277	106	240,512	63,612	305,507	142,776	668,093	58,031	868,900	(210,327)	1,237	(209,090)
712050	Meridian Community College	1,695,080	1,278,464	1,059	88	199,397	43,556	244,100	118,369	553,883	89,240	761,492	(174,372)	9,980	(164,392)
712060	MS Delta Community College	1,303,455	979,800	811	68	152,816	15,468	169,163	90,716	424,490	74,232	589,438	(133,637)	(16,597)	(150,234)
712070	MS Gulf Coast Community College	3,912,328	2,892,162	2,395	200	451,079	136,009	589,683	267,776	1,253,004	136,008	1,656,788	(394,467)	27,310	(367,157)
712080	Northeast MS Community College	1,799,121	1,369,130	1,134	94	213,538	117,336	332,102	126,763	593,163	10,364	730,290	(186,738)	48,380	(138,358)
712090	Northwest MS Community College	2,991,665	2,259,026	1,871	156	352,331	30,367	384,725	209,156	978,703	157,882	1,345,741	(308,112)	(16,428)	(324,540)
712100	Pearl River Community College	2,344,845	1,895,601	1,570	131	295,649	285,801	583,151	175,507	821,252	-	996,759	(258,544)	79,830	(178,714)
712110	Southwest MS Community College	1,095,373	828,182	686	57	129,168	29,550	159,461	76,679	358,803	20,395	455,877	(112,957)	9,955	(103,002)
	Total Community Colleges	33,031,002	25,367,372	21,008	1,750	3,956,448	1,289,084	5,268,290	2,348,682	10,990,191	988,381	14,327,254	(3,459,900)	210,872	(3,249,028)
<b>SCHOOL DISTRICTS:</b>															
712120	Aberdeen School District	936,368	724,564	600	50	113,007	29,997	143,654	67,085	313,911	26,406	407,402	(98,825)	(9,873)	(108,698)
712130	Alcorn County School District	2,330,122	1,835,411	1,520	127	286,262	168,791	456,700	169,935	795,176	41,238	1,006,349	(250,335)	28,951	(221,384)
712140	Amite County School District	918,700	726,088	601	50	113,245	57,548	171,444	67,226	314,571	81,568	463,365	(99,032)	(8,037)	(107,069)
712150	Amory School District	1,143,468	883,039	731	61	137,724	69,968	208,484	81,758	382,569	4,301	468,628	(120,439)	17,794	(102,645)

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
712160	Attala County School District	\$ 1,082,614	\$ 828,182	\$ 686	\$ 57	\$ 129,168	\$ 16,108	\$ 146,019	\$ 76,679	\$ 358,803	\$ 10,873	\$ 446,355	\$ (112,957)	\$ 6,257	\$ (106,700)
712170	Baldwyn School District	601,670	485,329	402	33	75,695	52,051	128,181	44,935	210,264	36,961	292,160	(66,195)	11,010	(55,185)
712180	Bay St. Louis-Waveland School	1,418,293	1,141,322	945	79	178,008	178,864	357,896	105,671	494,468	4,712	604,851	(155,667)	48,682	(106,985)
712200	Benton County School District	860,791	593,518	492	41	92,569	14,440	107,542	54,952	257,136	155,341	467,429	(80,951)	(26,552)	(107,503)
712210	Biloxi School District	4,002,628	3,242,635	2,685	224	505,741	555,427	1,064,077	300,225	1,404,843	-	1,705,068	(442,268)	192,533	(249,735)
712220	Booneville School District	853,920	707,803	586	49	110,393	93,868	204,896	65,533	306,649	4,650	376,832	(96,538)	16,637	(79,901)
712230	Brookhaven School District	2,256,508	1,745,507	1,445	120	272,240	77,534	351,339	161,611	756,225	27,121	944,957	(238,073)	18,184	(219,889)
712240	Calhoun County School District	1,908,070	1,535,223	1,271	106	239,443	165,155	405,975	142,141	665,122	7,400	814,663	(209,392)	39,720	(169,672)
712250	Canton School District	2,435,144	1,936,743	1,604	134	302,066	239,770	543,574	179,317	839,077	40,263	1,058,657	(264,156)	47,184	(216,972)
712260	Carroll County School District	687,062	547,804	454	38	85,439	51,632	137,563	50,719	376,575	88,525	376,575	(74,716)	(2,801)	(77,517)
713800	Chickasaw County School District	335,679	1,325,701	1,098	91	206,764	1,399,952	1,607,905	122,742	574,348	9,922	707,012	(180,815)	253,978	73,163
712280	Choctaw County School District	1,322,104	1,034,657	857	71	161,371	58,402	220,701	95,795	448,256	1,034	545,085	(141,119)	17,416	(123,703)
712290	Claiborne County School District	1,108,133	821,325	680	57	128,099	7,676	136,512	76,044	355,832	81,826	513,702	(112,022)	(20,188)	(132,210)
712300	Clarksdale School District	1,818,752	1,509,319	1,250	104	235,403	211,576	448,333	139,743	653,899	126,634	920,276	(205,859)	(55,060)	(260,919)
712320	Cleveland School District	2,480,294	1,795,792	1,487	124	280,083	24,535	306,229	166,267	778,011	180,906	1,125,184	(244,931)	(41,667)	(286,598)
712330	Clinton School District	3,257,656	2,464,738	2,041	170	384,416	199,777	586,404	228,202	1,067,826	72,633	1,368,661	(336,170)	70,203	(265,967)
712340	Coahoma Co Agriculture High School District	86,374	-	-	-	-	-	-	-	156,990	156,990	-	-	(43,312)	(43,312)
712350	Coahoma County School District	1,255,361	873,134	723	60	136,179	9,736	146,698	80,841	378,278	166,552	625,671	(119,088)	(48,052)	(167,140)
712360	Coffeerville School District	407,330	367,996	305	25	57,395	75,853	133,578	34,072	159,431	92,939	286,442	(50,192)	(13,304)	(63,496)
712370	Columbia School District	1,206,285	1,007,990	835	70	157,212	166,754	324,871	93,327	436,703	13,677	543,707	(137,481)	39,103	(98,378)
712380	Columbus School District	2,756,101	2,115,027	1,751	146	329,873	129,220	460,990	195,823	916,317	83,045	1,195,185	(288,472)	(6,009)	(294,481)
712390	Copiah County School District	1,659,746	1,270,845	1,052	88	198,209	27,362	226,711	117,663	550,582	32,303	700,548	(173,333)	(3,021)	(176,354)
712400	Corinth School District	1,604,781	1,222,083	1,012	84	190,604	61,101	252,801	113,149	529,457	40,966	683,572	(166,682)	19,115	(147,567)
712410	Covington County School District	2,257,490	1,783,602	1,477	123	278,181	141,361	421,142	165,138	772,730	19,336	957,204	(243,268)	41,235	(202,033)
712420	Desoto County School District	20,943,616	16,069,178	13,307	1,109	2,506,247	2,086,261	4,606,944	1,487,793	6,961,830	-	8,449,623	(2,191,702)	777,653	(1,414,049)
712440	Durant School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
712450	East Jasper School District	810,733	624,756	517	43	97,441	58,535	156,536	57,844	270,670	38,336	366,850	(85,212)	11,388	(73,824)
712460	East Tallahatchie School District	809,752	671,232	556	46	104,689	70,892	176,183	62,147	290,805	181,668	534,620	(91,550)	(36,778)	(128,328)
712470	Enterprise School District	687,062	555,423	460	38	86,627	74,087	161,212	51,425	240,632	673	292,730	(75,755)	24,964	(50,791)
712480	Forest School District	1,135,616	917,324	760	63	143,072	129,320	273,215	84,932	397,423	17,027	499,382	(125,115)	37,207	(87,908)
712490	Forrest County School District	1,833,474	1,436,938	1,190	99	224,114	80,730	306,133	133,041	622,541	28,712	784,294	(195,986)	16,237	(179,749)
712500	Forrest Co Agriculture High School District	438,738	373,330	309	26	58,227	62,093	120,655	34,565	161,742	12,256	208,563	(50,919)	7,571	(43,348)
712510	Franklin County School District	1,083,595	842,658	698	58	131,426	44,738	176,920	78,019	365,074	15,116	458,209	(114,932)	1,110	(113,822)
712520	George County School District	3,012,277	2,332,930	1,932	161	363,858	175,092	541,043	215,998	1,010,721	7,616	1,234,335	(318,192)	86,755	(231,437)
712530	Greene County School District	1,480,128	1,103,989	914	76	172,185	23,231	196,406	102,215	478,294	64,311	644,820	(150,575)	(9,727)	(160,302)
712540	Greenville School District	3,558,982	2,707,021	2,242	187	422,204	43,048	467,681	250,634	1,172,793	211,473	1,634,900	(369,215)	(102,550)	(471,765)
712550	Greenwood School District	3,890,735	2,985,876	2,473	206	465,695	95,769	564,143	276,452	1,293,604	140,723	1,710,779	(407,249)	(10,130)	(417,379)
712560	Grenada School District	3,179,135	2,524,928	2,091	174	393,803	178,591	574,659	233,775	1,093,903	41,183	1,368,861	(344,379)	56,589	(287,790)
712570	Gulfport School District	4,144,948	3,222,826	2,669	222	502,652	238,959	744,502	298,391	1,396,261	24,796	1,719,448	(439,567)	82,264	(357,303)
712580	Hancock County School District	2,816,955	2,294,835	1,900	158	357,916	343,581	703,555	212,471	994,217	-	1,206,688	(312,996)	100,306	(212,690)

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
712590	Harrison County School District	\$ 9,958,475	\$ 7,922,209	\$ 6,561	\$ 547	\$ 1,235,596	\$ 596,079	\$ 1,838,783	\$ 733,491	\$ 3,432,227	\$ 715	\$ 4,166,433	\$ (1,080,523)	\$ 198,837	\$ (881,686)	
712600	Hattiesburg School District	3,096,687	2,461,690	2,039	170	383,940	124,034	510,183	227,920	1,066,506	83,726	1,378,152	(335,754)	(52,841)	(388,595)	
712610	Hazlehurst School District	1,126,782	861,706	714	59	134,397	43,127	178,297	79,783	373,326	54,463	507,572	(117,530)	24,956	(92,574)	
712630	Hinds County School District	2,952,404	2,305,501	1,909	159	359,580	59,601	421,249	213,459	998,838	263,602	1,475,899	(314,451)	(112,961)	(427,412)	
712640	Hollandale School District	488,796	391,615	324	27	61,079	44,462	105,892	36,258	169,664	59,910	265,832	(53,413)	(7,424)	(60,837)	
712650	Holly Springs School District	924,589	739,040	612	51	115,265	44,138	160,066	68,425	320,183	72,785	461,393	(100,799)	(10,904)	(111,703)	
712660	Holmes County School District	2,135,782	1,716,555	1,422	118	267,724	122,423	391,687	158,930	743,682	179,971	1,082,583	(234,124)	(45,622)	(279,746)	
712670	Houston School District	1,328,974	-	-	-	-	25,296	25,296	-	-	1,347,257	1,347,257	-	(245,693)	(245,693)	
712680	Humphreys County School District	1,297,566	878,468	727	61	137,011	44,027	181,826	81,334	380,588	194,012	655,934	(119,816)	(24,165)	(143,981)	
712710	Itawamba County School District	2,473,424	2,028,171	1,680	140	316,326	260,290	578,436	187,782	878,687	31,250	1,097,719	(276,626)	56,037	(220,589)	
712720	Jackson County School District	6,216,931	4,770,239	3,950	329	743,996	531,110	1,279,385	441,661	2,066,664	-	2,508,325	(650,621)	181,938	(468,683)	
712730	Jackson Independent School District	19,434,043	14,553,764	12,052	1,004	2,269,894	-	2,282,950	1,347,485	6,305,290	1,968,102	9,620,877	(1,985,012)	(631,301)	(2,616,313)	
712740	Jefferson County School District	1,049,242	895,991	742	62	139,744	179,514	320,062	82,957	388,180	65,244	536,381	(122,206)	8,755	(113,451)	
712750	Jefferson Davis Co School District	1,185,673	945,515	783	65	147,468	84,524	232,840	87,542	409,636	35,448	532,626	(128,960)	(4,258)	(133,218)	
712760	Jones County School District	6,168,836	4,679,574	3,875	323	729,855	325,730	1,059,783	433,266	2,027,384	54,983	2,515,633	(638,255)	135,556	(502,699)	
712770	Kemper County School District	1,108,133	889,896	737	61	138,794	125,133	264,725	82,393	385,540	64,487	532,420	(121,374)	13,302	(108,072)	
712780	Kosciusko School District	1,614,596	1,290,654	1,069	89	201,298	140,670	343,126	119,497	559,165	12,359	691,021	(176,034)	31,634	(144,400)	
712790	Lafayette County School District	2,090,632	1,649,508	1,366	114	257,267	123,824	382,571	152,723	714,635	48,478	915,836	(224,979)	42,798	(182,181)	
712800	Lamar County School District	7,822,693	6,236,892	5,165	430	972,744	728,114	1,706,453	577,453	2,702,078	-	3,279,531	(850,660)	228,237	(622,423)	
712810	Lauderdale County School District	4,385,419	3,449,109	2,856	238	537,944	214,536	755,574	319,342	1,494,296	86,796	1,900,434	(470,430)	22,041	(448,389)	
712820	Laurel School District	2,148,541	1,705,888	1,413	118	266,061	80,050	347,642	157,943	739,061	364,124	1,261,128	(232,669)	(96,879)	(329,548)	
712830	Lawrence County School District	1,562,576	1,218,274	1,009	84	190,009	136,629	327,731	112,796	527,806	8,695	649,297	(166,162)	25,970	(140,192)	
712840	Leake County School District	2,111,244	1,592,366	1,319	110	248,355	123,696	373,480	147,432	689,878	78,966	916,276	(217,185)	907	(216,278)	
712850	Lee County School District	5,027,332	3,903,200	3,232	269	608,767	172,365	784,633	361,385	1,691,027	1,834	2,054,246	(532,364)	50,983	(481,381)	
712870	Leland School District	725,341	611,804	507	42	95,421	89,199	185,169	56,645	265,059	43,732	365,436	(83,445)	6,280	(77,165)	
712880	Lincoln County School District	1,961,072	1,552,747	1,286	107	242,176	163,310	406,879	143,764	672,714	53	816,531	(211,782)	49,595	(162,187)	
712890	Long Beach School District	1,841,326	1,461,319	1,210	101	227,916	138,738	367,965	135,299	633,104	45,350	813,753	(199,312)	43,801	(155,511)	
712900	Louisville School District	2,161,301	1,684,555	1,395	116	262,733	105,323	369,567	155,967	729,819	32,240	918,026	(229,759)	5,749	(224,010)	
712910	Lowndes County School District	3,761,174	2,857,877	2,367	197	445,732	184,343	632,639	264,601	1,238,150	113,767	1,616,518	(389,791)	28,954	(360,837)	
712920	Lumberton School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
712930	Madison County School District	8,841,508	6,960,694	5,764	480	1,085,632	850,886	1,942,762	644,468	3,015,659	-	3,660,127	(949,381)	312,335	(637,046)	
712940	Marion County School District	1,605,762	1,303,606	1,080	90	203,318	143,436	347,924	120,697	564,776	-	685,473	(177,801)	41,238	(136,563)	
712950	Marshall County School District	1,961,072	1,564,175	1,295	108	243,958	144,150	389,511	144,822	677,665	31,236	853,723	(213,341)	14,247	(199,094)	
712960	Mccomb School District	2,026,833	1,602,270	1,327	111	249,900	158,087	409,425	148,349	694,169	30,974	873,492	(218,536)	10,668	(207,868)	
712970	Meridian School District	4,292,175	3,323,396	2,752	229	518,337	61,928	583,246	307,702	1,439,832	76,466	1,824,000	(453,284)	(3,799)	(457,083)	
712980	Monroe County School District	1,691,154	1,290,654	1,069	89	201,298	100,172	302,628	119,497	559,165	7,703	686,365	(176,034)	31,564	(144,470)	
712990	Montgomery County School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
713000	Moss Point School District	1,801,084	1,455,986	1,206	100	227,084	170,546	398,936	134,805	630,793	-	765,598	(198,584)	50,705	(147,879)	
713020	Natchez-Adams School District	2,916,088	2,288,740	1,895	158	356,966	100,857	459,876	211,907	991,576	35,094	1,238,577	(312,165)	30,288	(281,877)	
713030	Neshoba County School District	2,150,504	1,609,889	1,333	111	251,088	34,003	286,535	149,054	697,470	83,744	930,268	(219,575)	(20,388)	(239,963)	

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State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
713040	Nettleton School District	\$ 866,680	\$ 652,946	\$ 541	\$ 45	\$ 101,837	\$ 15,297	\$ 117,720	\$ 60,454	\$ 282,883	\$ 18,690	\$ 362,027	\$ (89,056)	\$ (79)	\$ (89,135)
713050	New Albany School District	1,630,300	1,283,035	1,063	89	200,110	65,835	267,097	118,792	555,864	4,808	679,464	(174,995)	17,260	(157,735)
713060	Newton County School District	1,207,266	928,753	769	64	144,854	44,253	189,940	85,990	402,374	18,717	507,081	(126,674)	7,893	(118,781)
713070	Newton School District	759,694	604,947	501	42	94,351	40,527	135,421	56,010	262,088	19,540	337,638	(82,510)	8,225	(74,285)
713080	North Bolivar School District	804,844	627,042	519	43	97,797	29,400	127,759	58,056	271,660	107,773	437,489	(85,523)	(40,555)	(126,078)
713090	North Panola School District	1,184,691	918,848	761	63	143,309	39,009	183,142	85,073	398,083	71,019	554,175	(125,323)	(1,850)	(127,173)
713100	North Pike School District	1,693,117	1,279,988	1,060	88	199,635	117,673	318,456	118,510	554,543	47,278	720,331	(174,580)	41,645	(132,935)
713110	North Tippah School District	828,401	677,327	561	47	105,640	65,453	171,701	62,711	293,446	15,411	371,568	(92,382)	6,022	(86,360)
713120	Noxubee School District	1,056,113	808,373	669	56	126,079	212	127,016	74,845	350,221	210,149	635,215	(110,255)	(84,249)	(194,504)
713130	Ocean Springs School District	3,769,026	2,956,162	2,448	204	461,061	328,216	791,929	273,701	1,280,731	-	1,554,432	(403,196)	117,364	(285,832)
713140	Okolona School District	528,056	403,044	334	28	62,861	29,620	92,843	37,316	174,615	23,173	235,104	(54,972)	2,426	(52,546)
713160	Oxford School District	3,055,463	2,457,881	2,035	170	383,346	277,434	662,985	227,567	1,064,855	4,318	1,296,740	(335,235)	77,085	(258,150)
713170	Pascagoula School District	6,758,728	5,209,854	4,314	360	812,561	387,962	1,205,197	482,363	2,257,123	3,693	2,743,179	(710,581)	141,696	(568,885)
713180	Pass Christian School District	1,373,143	1,100,942	912	76	171,710	98,518	271,216	101,933	476,973	10,704	589,610	(150,193)	28,725	(121,434)
713190	Pearl School District	2,759,045	2,204,931	1,826	152	343,894	216,783	562,655	204,147	955,267	20,527	1,179,941	(300,734)	41,440	(259,294)
713200	Pearl River Co School District	2,031,741	1,545,128	1,280	107	240,988	177,844	420,219	143,058	669,413	13,042	825,513	(210,743)	68,580	(142,163)
713210	Perry County School District	1,007,037	815,992	676	56	127,267	69,939	197,938	75,550	353,521	6,309	435,380	(111,295)	15,558	(95,737)
713220	Petal School District	2,965,164	2,380,929	1,972	164	371,344	351,681	725,161	220,442	1,031,517	2,523	1,254,482	(324,739)	89,769	(234,970)
713230	Philadelphia School District	804,844	625,518	518	43	97,560	55,088	153,209	57,915	271,000	18,152	347,067	(85,315)	5,521	(79,794)
713240	Picayune School District	3,165,393	2,384,739	1,975	165	371,938	224,888	598,966	220,795	1,033,167	84,995	1,338,957	(325,259)	73,744	(251,515)
713250	Pontotoc School District	1,749,064	1,356,939	1,124	94	211,637	163,204	376,059	125,635	587,882	-	713,517	(185,075)	55,444	(129,631)
713260	Pontotoc County School District	2,442,997	1,923,791	1,593	133	300,046	196,296	498,068	178,118	833,465	7,126	1,018,709	(262,389)	46,665	(215,724)
713270	Poplarville School District	1,405,533	1,107,037	917	76	172,660	111,833	285,486	102,497	479,614	20,804	602,915	(150,991)	27,795	(123,196)
713280	Prentiss County School District	1,862,920	1,489,509	1,233	103	232,313	142,374	376,023	137,909	645,317	9,985	793,211	(203,157)	38,634	(164,523)
713290	Quitman School District	1,446,757	1,073,513	889	74	167,432	29,229	197,624	99,393	465,090	62,530	627,013	(146,418)	(19,261)	(165,679)
713300	Quitman County School District	1,043,353	837,325	693	58	130,594	77,704	209,049	77,525	362,764	41,753	482,042	(114,204)	16,188	(98,016)
713310	Rankin County School District	13,138,591	10,364,852	8,583	715	1,616,565	851,852	2,477,715	959,648	4,490,481	53,566	5,503,695	(1,413,680)	274,431	(1,139,249)
713320	Richton School District	470,147	355,806	295	25	55,494	-	55,814	32,943	154,150	32,008	219,101	(48,529)	(12,523)	(61,052)
713330	Scott County School District	2,801,250	2,214,836	1,834	153	345,439	139,956	487,382	205,064	959,558	60,067	1,224,689	(302,085)	43,743	(258,342)
713340	Senatobia School District	1,265,176	1,000,371	828	69	156,024	115,673	272,594	92,621	433,402	8,049	534,072	(136,442)	29,391	(107,051)
713360	Simpson County School District	2,650,097	2,095,980	1,736	145	326,902	154,518	483,301	194,060	908,065	5,527	1,107,652	(285,874)	46,962	(238,912)
713370	Smith County School District	1,795,195	1,429,319	1,184	99	222,925	78,452	302,660	132,336	619,240	62,357	813,933	(194,947)	(3,706)	(198,653)
713380	South Delta School District	786,195	613,327	508	42	95,658	22,291	118,499	56,786	265,719	27,612	350,117	(83,653)	(2,940)	(86,593)
713390	South Panola School District	3,369,549	2,657,498	2,201	183	414,480	244,024	660,888	246,049	1,151,338	2,784	1,400,171	(362,461)	73,970	(288,491)
713400	South Pike School District	1,414,366	1,047,609	868	72	163,391	72,751	237,082	96,995	453,867	59,853	610,715	(142,885)	34,699	(108,186)
713410	South Tippah School District	2,119,096	1,627,413	1,348	112	253,821	51,129	306,410	150,677	705,062	798	856,537	(221,966)	22,047	(199,919)
713430	Starkville-Oktibbeha	4,308,861	3,409,491	2,823	235	531,765	419,537	954,360	315,674	1,477,132	13,353	1,806,159	(465,026)	113,142	(351,884)
713440	Stone County School District	1,799,121	1,438,462	1,191	99	224,351	116,980	342,621	133,183	623,201	57,951	814,335	(196,194)	(100)	(196,294)
713450	Sunflower School District	2,851,308	2,248,359	1,862	155	350,668	136,273	488,958	208,168	974,082	193,079	1,375,329	(306,657)	(22,704)	(329,361)
713460	Tate County School District	1,517,426	1,148,179	951	79	179,077	11,670	191,777	106,306	497,439	58,876	662,621	(156,602)	(8,741)	(165,343)

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
713470	Tishomingo Co School District	\$ 2,227,063	\$ 1,769,888	\$ 1,466	\$ 122	\$ 276,042	\$ 169,353	\$ 446,983	\$ 163,868	\$ 766,788	\$ -	\$ 930,656	\$ (241,398)	\$ 54,453	\$ (186,945)
713480	Tunica County School District	1,646,005	1,271,607	1,053	88	198,328	27,626	227,095	117,734	550,912	23,052	691,698	(173,437)	(14,040)	(187,477)
713490	Tupelo School District	5,479,811	4,363,386	3,613	301	680,540	490,358	1,174,812	403,992	1,890,399	12,494	2,306,885	(595,130)	114,176	(480,954)
713500	Union County School District	1,877,643	1,517,700	1,257	105	236,710	171,449	409,521	140,519	657,530	2,411	800,460	(207,002)	44,976	(162,026)
713510	Union School District	730,249	565,328	468	39	88,172	72,148	160,827	52,342	244,923	3,696	300,961	(77,106)	18,807	(58,299)
713520	Vicksburg-Warren School District	5,475,885	4,236,149	3,508	292	660,696	160,826	825,322	392,211	1,835,274	8,359	2,235,844	(577,776)	28,371	(549,405)
713530	Walsh County School District	1,482,091	1,153,513	955	80	179,909	101,743	282,687	106,800	499,749	64,171	670,720	(157,330)	(2,153)	(159,483)
713540	Water Valley School District	809,752	652,184	540	45	101,719	54,308	156,612	60,384	282,553	28,720	371,657	(88,952)	3,215	(85,737)
713550	Wayne County School District	2,417,477	1,840,744	1,524	127	287,094	61,979	350,724	170,428	797,486	289,240	1,257,154	(251,062)	(21,382)	(272,444)
713560	Webster County School District	1,374,124	1,061,323	879	73	165,530	121,623	288,105	98,264	459,809	9,310	567,383	(144,756)	28,853	(115,903)
713570	West Bolivar School District	983,480	761,135	630	53	118,711	13,196	132,590	70,471	329,755	195,686	595,912	(103,813)	(53,298)	(157,111)
713580	West Jasper School District	1,146,412	896,753	743	62	139,863	71,869	212,537	83,027	388,510	33,032	504,569	(122,310)	12,845	(109,465)
713590	West Point School District	2,192,710	1,706,650	1,413	118	266,180	37,364	305,075	158,013	739,391	70,601	968,005	(232,773)	(17,606)	(250,379)
713600	West Tallahatchie School District	632,097	524,947	435	36	81,874	71,315	153,660	48,603	227,429	131,046	407,078	(71,598)	(12,200)	(83,798)
713610	Western Line School District	1,659,746	1,268,559	1,051	88	197,852	116,950	315,941	117,452	549,592	2,395	669,439	(173,021)	47,487	(125,534)
713620	Wilkinson County School District	865,698	646,851	536	45	100,887	7,474	108,942	59,890	280,242	50,474	390,606	(88,225)	(18,122)	(106,347)
713630	Winona County School District	976,610	765,707	634	53	119,424	46,812	166,923	70,894	331,736	97,702	500,332	(104,436)	(29,032)	(133,468)
713640	Yazoo City School District	1,664,653	1,228,179	1,017	85	191,554	109,607	302,263	113,713	532,098	136,663	782,474	(167,513)	15,729	(151,784)
713650	Yazoo County School District	1,115,004	873,134	723	60	136,179	105,355	242,317	80,841	378,278	59,970	519,089	(119,088)	501	(118,587)
	Total School Districts	341,505,212	266,251,890	220,490	18,370	41,526,266	22,546,488	64,311,614	24,651,390	115,351,283	10,667,499	150,670,172	(36,314,544)	3,595,061	(32,719,483)
<b>ACFR STATE AGENCIES:</b>															
721300	Office of Workforce	-	18,286	15	1	2,852	23,854	26,722	1,693	7,922	-	9,615	(2,494)	4,418	1,924
721310	MS School for the Deaf	-	510,486	423	35	79,619	665,946	746,023	47,264	221,164	-	268,428	(69,626)	123,323	53,697
721320	MS Board of Psychology	-	4,571	4	-	713	5,963	6,680	423	1,981	-	2,404	(623)	1,104	481
721330	MS School of the Arts	200,230	153,141	127	11	23,885	169,573	193,596	14,179	66,347	154	80,680	(20,887)	43,452	22,565
721340	MS State Board of Examiners for Prof Counselors	5,889	4,571	4	-	713	1,889	2,606	423	1,981	6	2,410	(623)	1,196	573
721350	MS Dept Of Child Protection Services	7,785,395	6,086,036	5,040	420	949,215	1,571,426	2,526,101	563,486	2,636,722	585,631	3,785,839	(830,085)	1,502,409	672,324
721360	MS Board Of Optometry	5,889	4,571	4	-	713	1,098	1,815	423	1,981	6	2,410	(623)	1,143	520
721380	Office Of State Public Defender	100,115	87,618	73	6	13,665	15,105	28,849	8,112	37,960	15,123	61,195	(11,950)	(1,988)	(13,938)
721390	Board Of Tax Appeals	29,446	22,857	19	2	3,565	2,449	6,035	2,116	9,903	4,929	16,948	(3,117)	(848)	(3,965)
721410	MS State Board Of Physical Therapy	11,778	9,143	8	1	1,426	296	1,731	846	3,961	4,583	9,390	(1,247)	(1,106)	(2,353)
721430	Military Department - Adjutant General's Office	577,132	431,234	357	30	67,258	33,151	100,796	39,927	186,828	20,209	246,964	(58,817)	5,806	(53,011)
721470	Mississippi State Bar	106,004	81,523	68	6	12,715	5,602	18,391	7,548	35,319	11,042	53,909	(11,119)	(3,492)	(14,611)
721480	MS Capital Post-Conviction Counsel	53,002	35,047	29	2	5,466	6,747	12,244	3,245	15,184	7,203	25,632	(4,780)	1,415	(3,365)
721490	MS Board Of Geologists	5,889	4,571	4	-	713	243	960	423	1,981	113	2,517	(623)	57	(566)
721500	MS Dept Of Transportation	16,259,816	11,245,605	9,313	776	1,753,933	31,722	1,795,744	1,041,194	4,872,059	1,968,365	7,881,618	(1,533,807)	(390,491)	(1,924,298)
721510	South MS Regional Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-
721520	MS Dept Of Corrections	9,404,899	7,033,075	5,824	485	1,096,921	-	1,103,230	651,169	3,047,018	1,454,791	5,152,978	(959,253)	(654,022)	(1,613,275)
721530	Archives & History Dept	783,251	632,375	524	44	98,629	90,993	190,190	58,550	273,971	47,146	379,667	(86,251)	19,896	(66,355)

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
721540	Legislative Peer Committee	\$ 129,560	\$ 105,142	\$ 87	\$ 7	\$ 16,399	\$ 17,298	\$ 33,791	\$ 9,735	\$ 45,552	\$ 14,094	\$ 69,381	\$ (14,340)	\$ (3,658)	\$ (17,998)
721550	MS Public Service Commission	424,015	332,187	275	23	51,810	15,746	67,854	30,756	143,917	38,357	213,030	(45,308)	(7,953)	(53,261)
721560	Dept Of Environmental Quality	2,120,077	1,569,509	1,300	108	244,790	38,073	284,271	145,316	679,976	123,337	948,629	(214,068)	(10,682)	(224,750)
721570	MS State Hospital	6,536,905	4,463,957	3,697	308	696,226	-	700,231	413,303	1,933,970	1,906,846	4,254,119	(608,847)	(686,524)	(1,295,371)
721590	MS Real Estate Commission	106,004	86,094	71	6	13,428	10,213	23,718	7,971	37,300	2,777	48,048	(11,743)	2,641	(9,102)
721600	Mississippi State Senate Staff	229,675	159,237	132	11	24,836	19,022	44,001	14,743	68,988	28,382	112,113	(21,719)	(4,267)	(25,986)
721610	Mississippi State Senate Members	241,453	193,522	160	13	30,183	20,880	51,236	17,918	83,842	14,372	116,132	(26,395)	288	(26,107)
721620	MS House Of Representatives Staff	276,788	210,284	174	15	32,797	6,352	39,338	19,469	91,104	14,965	125,538	(28,681)	(752)	(29,433)
721630	MS House Of Representatives Members	624,245	475,424	394	33	74,150	18,773	93,350	44,018	205,973	11,252	261,243	(64,844)	1,932	(62,912)
721640	Attorney General'S Office	1,584,169	1,180,179	977	81	184,068	2,278	187,404	109,269	511,302	71,278	691,849	(160,967)	(14,274)	(175,241)
721650	MS Arts Commission	53,002	44,190	37	3	6,892	6,953	13,885	4,091	19,145	9,670	32,906	(6,027)	(1,928)	(7,955)
721660	Boswell Regional Center	6,902,030	2,814,449	2,331	194	438,959	175,382	616,866	260,581	1,219,335	3,595,438	5,075,354	(383,867)	(689,795)	(1,073,662)
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,000,997	5,570,232	4,613	384	868,767	1,534,558	2,408,322	515,730	2,413,254	16,045	2,945,029	(759,733)	286,722	(473,011)
721680	State Insurance Department	677,247	510,471	423	35	79,616	15,811	95,885	47,263	221,157	50,885	319,305	(69,624)	(10,831)	(80,455)
721690	Ellisville State School	6,784,248	4,732,145	3,919	327	738,054	-	742,300	438,134	2,050,160	2,037,769	4,526,063	(645,425)	(713,018)	(1,358,443)
721700	MS Port Authority/Gulfport	182,562	142,475	118	10	22,221	16,050	38,399	13,191	61,726	-	74,917	(19,432)	6,782	(12,650)
721710	State Dept Of Health	9,917,251	6,863,172	5,684	474	1,070,422	343,845	1,420,425	635,439	2,973,409	1,342,648	4,951,496	(936,080)	(407,910)	(1,343,990)
721720	State Soil & Water Conservation	64,780	59,428	49	4	9,269	22,454	31,776	5,502	25,747	2,856	34,105	(8,105)	4,438	(3,667)
721730	Banking & Consumer Finance	453,461	313,140	259	22	48,839	55,804	104,924	28,993	135,665	45,501	210,159	(42,710)	14,626	(28,084)
721740	Yellow Creek Port Authority	58,891	44,952	37	3	7,011	5,048	12,099	4,162	19,475	564	24,201	(6,131)	1,052	(5,079)
721750	MS Workers Compensation Commission	300,344	223,998	185	15	34,936	878	36,014	20,739	97,045	14,702	132,486	(30,551)	(3,682)	(34,233)
721760	Veterans Home Purchase Board	100,115	71,618	59	5	11,170	5,440	16,674	6,631	31,028	8,227	45,886	(9,768)	97	(9,671)
721770	MS State Personnel Board	223,786	172,951	143	12	26,974	2,167	29,296	16,013	74,929	23,925	114,867	(23,589)	(11,900)	(35,489)
721780	State Veterans Affairs Board	1,984,628	1,521,509	1,260	105	237,304	5,828	244,497	140,872	659,180	482,476	1,282,528	(207,521)	(134,803)	(342,324)
721790	State Fair Commission	-	-	-	-	-	12,954	12,954	-	-	-	104,948	-	(22,982)	(22,982)
721800	MS Dept Of Information Technology Services	653,691	477,710	396	33	74,507	14,869	89,805	44,230	206,963	76,969	328,162	(65,156)	(28,889)	(94,045)
721810	State Aid Road Construction	294,455	207,236	172	14	32,322	16,772	49,280	19,187	89,783	27,894	136,864	(28,265)	303	(27,962)
721820	Rehabilitation Services	5,506,312	4,071,580	3,372	281	635,028	413,143	1,051,824	376,974	1,763,976	312,692	2,453,642	(555,330)	39,589	(515,741)
721830	MS Gaming Commission	553,576	419,805	348	29	65,475	-	65,852	38,868	181,877	51,702	272,447	(57,258)	(18,703)	(75,961)
721840	MS Department Of Revenue	3,498,128	2,603,403	2,156	180	406,043	6,638	415,017	241,041	1,127,902	417,127	1,786,070	(355,083)	(142,135)	(497,218)
721850	Joint Legislative Budget Office	170,784	140,951	117	10	21,984	47,694	69,805	13,050	61,066	159	74,275	(19,225)	14,638	(4,587)
721860	MS Finance And Administration	2,320,307	1,345,511	1,114	93	209,854	66,872	277,933	124,576	582,931	645,940	1,353,447	(183,516)	(94,672)	(278,188)
721870	MS Cosmetology Board	58,891	41,142	34	3	6,417	9,062	15,516	3,809	17,825	7,972	29,606	(5,611)	584	(5,027)
721880	Board Social Workers, Marriage, Family Therapists	11,778	8,381	7	1	1,307	128	1,443	776	3,631	5,597	10,004	(1,143)	(1,290)	(2,433)
721890	MS Library Commission	247,342	169,903	141	12	26,499	5,451	32,103	15,731	73,609	25,978	115,318	(23,173)	(2,227)	(25,400)
721900	MS Emergency Management	824,475	648,375	537	45	101,124	200,100	301,806	60,031	280,903	13,924	354,858	(88,433)	49,754	(38,679)
721910	MS Secretary Of State	512,352	418,282	346	29	65,238	40,920	106,533	38,727	181,217	19,443	239,387	(57,050)	(1,055)	(58,105)
721920	MS Dept Of Human Services	9,022,107	6,549,270	5,424	452	1,021,464	603,676	1,631,016	606,375	2,837,413	2,086,124	5,529,912	(893,266)	(1,727,385)	(2,620,651)
721930	MS Board Of Nursing	153,117	115,047	95	8	17,943	14,868	32,914	10,652	49,843	7,377	67,872	(15,691)	4,003	(11,688)
721940	MS Dept Of Education	3,244,896	1,997,695	1,654	138	311,573	85,820	399,185	184,960	865,484	778,844	1,829,288	(272,469)	(122,105)	(394,574)

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
721950	MS Community College Board	\$ 282,677	\$ 195,046	\$ 162	\$ 13	\$ 30,421	\$ 101,479	\$ 132,075	\$ 18,059	\$ 84,502	\$ 152,481	\$ 255,042	\$ (26,603)	\$ 8,647	\$ (17,956)
721960	Military Department - Army Guard	1,425,163	1,107,037	917	76	172,660	113,722	287,375	102,497	479,614	-	582,111	(150,991)	46,303	(104,688)
721970	Military Department - Air Guard	906,922	723,803	599	50	112,889	46,686	160,224	67,015	313,581	55,018	435,614	(98,721)	(4,743)	(103,464)
721980	Military Department - Ycp (Shelby Base Ops)	376,903	276,569	229	19	43,135	10,227	53,610	25,607	119,821	17,091	162,519	(37,722)	1,366	(36,356)
721990	Educational Television (MS Public Broadcasting)	488,796	341,330	283	24	53,236	11,021	64,564	31,603	147,878	68,413	247,894	(46,555)	(24,452)	(71,007)
722010	Pearl River Basin Development Dist.	-	-	-	-	-	14	14	-	-	-	8,182	-	(3,409)	(3,409)
722020	MS Dept Of Wildlife, Fisheries & Parks	2,597,095	2,127,217	1,762	147	331,774	219,228	552,911	196,952	921,598	171,845	1,290,395	(290,135)	6,632	(283,503)
722040	Public Employees Retirement System	848,031	627,803	520	43	97,916	11,238	109,717	58,126	271,990	40,462	370,578	(85,627)	(3,243)	(88,870)
722050	MS Bureau Of Narcotics	630,134	559,995	464	39	87,340	101,336	189,179	51,848	242,613	103,184	397,645	(76,379)	(28,851)	(105,230)
722060	North MS Regional Center	4,493,386	3,093,303	2,562	213	482,450	330,287	815,512	286,399	1,340,146	982,308	2,608,853	(421,901)	(178,838)	(600,739)
722070	MS Oil & Gas Board	176,673	132,570	110	9	20,676	19,343	40,138	12,274	57,435	8,265	77,974	(18,081)	1,581	(16,500)
722080	MS Animal Health Board	141,338	100,570	83	7	15,686	7,603	23,379	9,311	43,571	17,243	70,125	(13,717)	(2,468)	(16,185)
722090	State Treasurer's Office	164,895	142,475	118	10	22,221	25,827	48,176	13,191	61,726	27,816	102,733	(19,432)	(5,950)	(25,382)
722110	Medicaid Division	4,882,067	3,846,820	3,186	265	599,973	223,159	826,583	356,164	1,666,601	294,124	2,316,889	(524,674)	18,064	(506,610)
722120	MS Dept Of Agriculture & Commerce	1,166,043	888,372	736	61	138,556	153,351	292,704	82,251	384,879	15,358	482,488	(121,167)	35,938	(85,229)
722130	MS Office Of State Auditor	753,805	561,518	465	39	87,578	64,837	152,919	51,989	243,273	24,153	319,415	(76,586)	28,321	(48,265)
722150	Governor's Office	100,115	94,475	78	7	14,735	30,514	45,334	8,747	40,931	26,584	76,262	(12,886)	(1,103)	(13,989)
722170	MS State Board Of Pharmacy	94,226	76,952	64	5	12,002	14,733	26,804	7,125	33,339	2,231	42,695	(10,496)	4,204	(6,292)
722180	MS Supreme Court	1,419,274	1,131,418	937	78	176,463	89,499	266,977	104,754	490,177	2,549	597,480	(154,316)	27,743	(126,573)
722190	Barber Examiners Board	17,667	10,667	9	1	1,664	672	2,346	988	4,621	3,745	9,354	(1,455)	(101)	(1,556)
722200	Grand Gulf Military	29,446	15,238	13	1	2,377	4,787	7,178	1,411	6,602	10,713	18,726	(2,078)	(1,424)	(3,502)
722220	MS Development Authority	1,207,266	873,134	723	60	136,179	23,491	160,453	80,841	378,278	112,154	571,273	(119,088)	(32,599)	(151,687)
722230	Mental Health Dept Of MS	488,796	389,330	322	27	60,722	41,497	102,568	36,047	168,674	17,211	221,932	(53,101)	(5,153)	(58,254)
722240	MS Motor Vehicle Commission	17,667	13,714	11	1	2,139	2,092	4,243	1,270	5,942	967	8,179	(1,870)	544	(1,326)
722250	District Attorneys & Staff	1,136,597	869,325	720	60	135,585	44,909	181,274	80,488	376,627	10,003	467,118	(118,569)	11,079	(107,490)
722260	State Architecture Board	11,778	9,143	8	1	1,426	518	1,953	846	3,961	221	5,028	(1,247)	126	(1,121)
722270	East MS State Hospital	4,829,065	3,153,493	2,611	218	491,838	-	494,667	291,972	1,366,223	1,472,731	3,130,926	(430,110)	(489,361)	(919,471)
722280	MS State Board Of Contractors	82,447	63,237	52	4	9,863	1,415	11,334	5,855	27,397	4,098	37,350	(8,625)	(1,494)	(10,119)
722290	State Fire Academy	329,790	261,331	216	18	40,759	20,464	61,457	24,196	113,219	146,391	146,391	(35,643)	556	(35,087)
722310	Hudspeth Center	-	2,294,835	1,900	158	357,916	2,993,683	3,353,657	212,471	994,217	-	1,206,688	(312,996)	554,386	241,390
722320	Professional Engineers & Land Surveyors Board	23,556	14,476	12	1	2,258	152	2,423	1,340	6,272	8,011	15,623	(1,974)	(1,879)	(3,853)
722360	MS Ethics Commission	35,335	26,666	22	2	4,159	2,268	6,451	2,469	11,553	1,369	15,391	(3,637)	372	(3,265)
722370	Nursing Home Administrators Board	11,778	9,143	8	1	1,426	413	1,848	846	3,961	13	4,820	(1,247)	125	(1,122)
722390	MS Judicial Performance Commission	5,889	13,714	11	1	2,139	13,355	15,506	1,270	5,942	11,067	18,279	(1,870)	253	(1,617)
722450	MS Dept Of Employment Security	2,661,875	2,099,789	1,739	145	327,496	380,021	709,041	194,413	909,715	60,994	1,165,122	(286,394)	44,484	(241,910)
722490	State Dental Examiners Board	35,335	31,238	26	2	4,872	15,446	20,346	2,892	13,533	5,534	21,959	(4,261)	1,720	(2,541)
722510	MS Forestry Commission	1,460,498	1,094,085	906	76	170,640	19,790	191,412	101,298	474,003	217,495	792,796	(149,224)	(141,465)	(290,689)
722520	Medical Licensure Board	111,893	73,904	61	5	11,527	13,729	25,322	6,843	32,018	26,063	64,924	(10,080)	(1,875)	(11,955)
722530	Public Accountancy Board Of MS	29,446	19,809	16	1	3,090	1,310	4,417	1,834	8,582	3,888	14,304	(2,702)	(490)	(3,192)
722590	Board Of Funeral Services	5,889	4,571	4	-	713	601	1,318	423	1,981	189	2,593	(623)	77	(546)

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, 2022

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
		June 30, 2021 Employer's Proportionate Share of Net OPEB Liability	June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	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 Proportionat 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 Proportionat Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
722600	Administrative Office Of The Courts/Trial Support	\$ 1,637,171	\$ 1,209,893	\$ 1,002	\$ 83	\$ 188,702	\$ 51,349	\$ 241,136	\$ 112,020	\$ 524,175	\$ 69,969	\$ 706,164	\$ (165,019)	\$ 6,939	\$ (158,080)
722620	MS Dept Of Marine Resources	812,696	644,565	534	44	100,530	64,735	165,843	59,678	279,252	23,970	362,900	(87,913)	20,015	(67,898)
722630	Mississippi Auctioneers Commission	-	-	-	-	-	-	-	-	-	2,370	2,370	-	(1,134)	(1,134)
	Total CAFR State Agencies	144,306,602	106,661,839	88,334	7,360	16,635,631	11,774,678	28,506,003	9,875,470	46,210,307	22,647,415	78,733,192	(14,547,784)	(3,894,256)	(18,442,040)
<b>UNIVERSITIES/OTHER STATE AGENCIES:</b>															
721370	Charter School Authorizer Board	17,667	12,190	10	1	1,901	8,047	9,959	1,129	5,281	2,883	9,293	(1,663)	2,261	598
721460	MS Business Finance Corp	23,556	16,762	14	1	2,614	446	3,075	1,552	7,262	1,708	10,522	(2,286)	(123)	(2,409)
721580	MS Industries For The Blind	441,683	318,473	264	22	49,671	63,956	113,913	29,486	137,976	73,646	241,108	(43,437)	9,851	(33,586)
722100	Pearl River Valley Water Supply	553,576	392,377	325	27	61,198	45,012	106,562	36,329	169,994	49,857	256,180	(53,517)	(94)	(53,611)
722160	Pat Harrison Waterway District	164,895	117,332	97	8	18,300	-	18,405	10,863	50,833	33,579	95,275	(16,003)	(12,955)	(28,958)
722210	Tombigbee River Valley Water Mgt	76,558	70,856	59	5	11,051	20,581	31,696	6,560	30,698	4,718	41,976	(9,664)	2,336	(7,328)
722330	University Medical Center	47,990,307	35,246,140	29,179	2,434	5,497,199	1,475,087	7,003,899	3,263,334	15,270,069	3,587,791	22,121,194	(4,807,288)	(200,841)	(5,008,129)
722340	University Of Southern MS	11,548,533	8,920,294	7,387	616	1,391,264	187,786	1,587,053	825,901	3,864,639	76,173	4,766,713	(1,216,654)	74,674	(1,141,980)
722400	Alcorn State University	3,180,116	2,351,215	1,947	162	366,710	4,875	373,694	217,691	1,018,643	504,120	1,740,454	(320,686)	(131,143)	(451,829)
722410	Jackson State University	5,253,081	4,109,674	3,403	284	640,970	115,955	760,612	380,501	1,780,480	570,355	2,731,336	(560,525)	(250,100)	(810,625)
722420	University Of Mississippi	17,066,623	13,202,158	10,933	911	2,059,089	634,356	2,705,289	1,222,345	5,719,718	121,327	7,063,390	(1,800,665)	295,198	(1,505,467)
722430	Mississippi State University	26,742,421	20,546,848	17,015	1,418	3,204,612	1,561,938	4,784,983	1,902,365	8,901,741	49,684	10,853,790	(2,802,419)	390,606	(2,411,813)
722470	MS University Of Women	2,037,630	1,592,366	1,319	110	248,355	123,402	373,186	147,432	689,878	9,470	846,780	(217,185)	36,013	(181,172)
722480	MS Valley State University	2,243,749	1,609,889	1,333	111	251,088	2,683	255,215	149,054	697,470	385,033	1,231,557	(219,575)	(99,129)	(318,704)
722540	University Press Of MS	111,893	104,380	86	7	16,280	29,576	45,949	9,664	45,222	4,545	59,431	(14,237)	5,776	(8,461)
722550	MS Institutions Of Higher Learning	435,794	337,521	280	23	52,642	5,235	58,180	31,250	146,228	23,439	200,917	(46,035)	(11,141)	(57,176)
722560	Delta State University	2,661,875	2,068,551	1,713	143	322,624	95,555	420,035	191,520	896,182	53,810	1,141,512	(282,133)	20,308	(261,825)
722570	MS Prison Industries	170,784	127,237	105	9	19,845	35,927	55,886	11,780	55,124	30,589	97,493	(17,354)	819	(16,535)
	Total Universities/Other State Agencies	120,720,741	91,144,263	75,469	6,292	14,215,413	4,410,417	18,707,591	8,438,756	39,487,438	5,582,727	53,508,921	(12,431,326)	132,316	(12,299,010)
	Grand Total All	\$ 643,682,000	\$ 492,684,000	\$ 408,000	\$ 34,000	\$ 76,842,000	\$ 40,602,944	\$ 117,886,944	\$ 45,616,000	\$ 213,451,000	\$ 40,602,923	\$ 299,669,923	\$ (67,198,000)	\$ -	\$ (67,198,000)

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**  
**Year Ended June 30, 2022**

**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.

The Executive Director of the Department of Finance and Administration shall be the Chairman 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**  
**Year Ended June 30, 2022**

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, 2022, there were 325 employers participating in the Plan.

**Note 2: Summary of Significant Accounting Policies**

***Governmental Accounting Standards Board (GASB) Statement No. 75***

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

**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**  
**Year Ended June 30, 2022**

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, 2022.

The accompanying schedules were prepared in accordance with accounting principles generally accepted in the United States of America (U.S. 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 U.S. GAAP requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

**Note 3: Collective Net OPEB Liability and Actuarial Methods and Assumptions**

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

	<b>Measurement Date June 30, 2022</b>
	(In Thousands)
Total OPEB liability	\$ 493,733
Plan fiduciary net position	(1,049)
Net OPEB liability	\$ 492,684
Plan fiduciary net position as a percentage of total OPEB liability	0.21%

**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**  
**Year Ended June 30, 2022**

**Actuarial Methods and Assumptions**

Actuarial valuation date	June 30, 2022
Measurement date	June 30, 2022
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	3.37%
Projected cash flows	NA
Retiree health care participation	50%
Health care cost trend rates	7.00% decreasing to 4.50% by 2029

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

**Discount Rate**

The discount rate used to measure the total OPEB liability at June 30, 2022 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.

**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**  
**Year Ended June 30, 2022**

***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, 2022, 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 2.13% to 3.37% and inflation rate remained consistent at 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, 2022 measurement period is 6.4 years. Employers are required to recognize pension expense based on their proportionate share of collective OPEB expense plus amortization of employer specific deferrals.

***Collective Amounts***

**Collective OPEB Expense**

	<u>(In Thousands)</u>
Service cost	\$ 20,125
Interest cost on the total OPEB liability and cash flow	13,520
Current-period benefit changes	(53,724)
Expensed portion of current-period difference in expected and actual experience	(10,844)
Expensed portion of current-period changes of assumptions	(6,474)
Member contributions	-
Projected earnings on plan investments	(22)
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	27,709
Recognition of beginning deferred inflows of resources as OPEB expense	<u>(57,491)</u>
Collective OPEB expense	<u>\$ (67,198)</u>

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer**  
**Year Ended June 30, 2022**

**Healthcare Cost Trend Rates**

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
Net OPEB liability (\$ thousands)	\$ 458,407	\$ 492,684	\$ 531,258

**Discount Rate Sensitivity**

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>2.37%</b>	<b>Discount Rate</b>	<b>4.37%</b>
		<b>3.37%</b>	
Net OPEB liability (\$ thousands)	\$ 542,752	\$ 492,684	\$ 449,676

**Deferred Outflows and Inflows of Resources**

	<b>Deferred</b>	<b>Deferred</b>
	<b>Outflows</b>	<b>Inflows</b>
	<b>of Resources</b>	<b>of Resources</b>
	<b>(In Thousands)</b>	
Differences between expected and actual experience	\$ 408	\$ 213,451
Changes of assumptions or other inputs	76,843	45,617
Net difference between projected and actual earnings on OPEB plan investments	<u>34</u>	<u>-</u>
	<u>\$ 77,285</u>	<u>\$ 259,068</u>

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer**  
**Year Ended June 30, 2022**

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

<b>Measurement Period</b>	<b>(In Thousands)</b>
June 30, 2023	\$ (44,994)
June 30, 2024	(37,803)
June 30, 2025	(41,960)
June 30, 2026	(32,780)
June 30, 2027	(17,318)
Thereafter	<u>(6,928)</u>
	<u><u>\$ (181,783)</u></u>

**Calculation of Weighted-Average Years of Working Lifetime**

<b>Category</b>	<b>Number</b>	<b>Average Years of Working Lifetime</b>
Active members	104,658	8.45
Inactive members	<u>32,785</u>	0.00
	<u><u>137,443</u></u>	
Weighted average years of working lifetime		6.43 ~ 6.4
Recognition period		6.4

## **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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for						
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,						
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter	
<b>LIBRARIES:</b>												
711420	Choctaw County Library	\$ 12,760	\$ 14,788	\$ 15,108	\$ 12,517	\$ 2,457	\$ 2,657	\$ 1,263	\$ (338)	\$ (436)	\$ (176)	
711430	Amory Municipal Library	12,760	14,788	15,108	12,517	(1,357)	(971)	(559)	(368)	1,742	695	
711440	Evans Memorial Library	8,507	9,859	10,072	8,345	(1,155)	(798)	(893)	(605)	799	320	
711450	Wilkinson County Library System	4,253	4,929	5,036	4,172	(1,842)	(2,539)	(2,272)	(1,875)	(146)	(57)	
711460	Covington County Library System	29,065	33,684	34,412	28,511	(217)	33	(301)	(945)	(267)	(104)	
711470	Sharkey Issaquena County Library System	12,760	14,788	15,108	12,517	(1,066)	(914)	(1,062)	(813)	(436)	(176)	
711490	Wayne Co Library System	38,989	45,185	46,163	38,246	(4,019)	(3,811)	(3,861)	(2,300)	(1,150)	(463)	
711500	Benton Co Library System	17,013	19,717	20,144	16,689	(1,342)	(372)	(733)	(1,205)	1,597	638	
711510	Lamar Co Library	63,800	73,939	75,539	62,585	(6,362)	(6,750)	(7,773)	(5,896)	(4,720)	(1,888)	
711520	Bolivar Co Library	38,280	44,364	45,323	37,551	(4,999)	(6,751)	(6,442)	(3,883)	(2,396)	(960)	
711530	Carnegie Public Library	18,431	21,360	21,822	18,080	(5,765)	(6,244)	(6,343)	(4,026)	(1,899)	(763)	
711540	Carroll Co Library System	8,507	9,859	10,072	8,345	(753)	(583)	(508)	(543)	(290)	(114)	
711550	Central Miss Regional Library	236,061	273,576	279,495	231,564	(36,479)	(32,722)	(34,822)	(27,033)	(15,867)	(6,348)	
711560	Copiah-Jefferson Regional Library System	12,760	14,788	15,108	12,517	(2,850)	(3,044)	(2,850)	(2,921)	(1,525)	(611)	
711570	Dixie Regional Library System	54,585	63,259	64,628	53,545	(5,588)	(5,132)	(5,653)	(4,344)	(3,135)	(1,252)	
711580	East Miss Regional Library	38,280	44,364	45,323	37,551	(2,655)	(2,448)	(2,557)	(2,276)	(2,396)	(960)	
711590	Elizabeth Jones Library	21,267	24,646	25,180	20,862	(3,199)	(2,250)	(2,148)	(626)	1,452	580	
711600	First Regional Library	334,596	387,771	396,161	328,224	(28,308)	(24,033)	(26,340)	(19,271)	1,275	512	
711610	Greenwood-Leflore Public Library System	34,027	39,434	40,288	33,379	(3,852)	(2,837)	(3,330)	(3,421)	1,016	407	
711620	Hancock Co Library System	104,916	121,589	124,220	102,918	(9,671)	(6,823)	(5,946)	(3,907)	(5,762)	(2,305)	
711630	Harriette Person Memorial Library	8,507	9,859	10,072	8,345	(714)	(608)	(703)	(543)	(290)	(114)	
711640	Harrison Co Library System	193,527	224,283	229,135	189,841	(18,351)	(15,406)	(16,136)	(11,042)	(8,969)	(3,592)	
711650	The Library - Hattiesburg; Petal	67,345	78,047	79,736	66,062	(8,845)	(8,453)	(10,074)	(8,875)	422	171	
711660	Judge George W. Armstrong Library	28,356	32,862	33,573	27,816	(4,101)	(3,170)	(2,233)	(2,159)	(1,331)	(535)	
711670	Humphreys Co Library System	8,507	9,859	10,072	8,345	(1,904)	(1,438)	(1,477)	(1,620)	(1,198)	(475)	
711680	Jackson-George Regional Library	250,238	290,007	296,281	245,472	(23,056)	(21,307)	(24,148)	(20,503)	(10,907)	(4,361)	
711690	Jackson-Hinds Library System	195,654	226,748	231,653	191,927	(43,441)	(42,346)	(42,276)	(37,015)	(19,569)	(7,828)	
711700	Jennie Stephens Smith Library	19,849	23,003	23,501	19,471	(1,162)	(1,201)	(2,724)	(1,774)	48	18	
711710	Kemper-Newton Library	32,609	37,791	38,609	31,988	(996)	(1,639)	(2,649)	(1,834)	(388)	(155)	
711720	Laurel-Jones Co Library	46,787	54,222	55,395	45,896	(4,875)	(4,578)	(4,472)	(2,378)	(510)	(201)	
711730	Lee-Itawamba Library System	88,611	102,694	104,915	86,924	(10,611)	(9,811)	(10,152)	(6,601)	(4,298)	(1,717)	
711740	Lincoln-Lawrence-Franklin Regional Library System	63,800	73,939	75,539	62,585	(10,334)	(8,423)	(8,253)	(4,718)	1,088	433	
711750	Long Beach Public Library	21,267	24,646	25,180	20,862	(1,780)	(1,466)	(1,730)	(1,355)	(726)	(291)	

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
711760	Columbus-Lowndes Public Library	\$ 46,078	\$ 53,401	\$ 54,556	\$ 45,200	\$ (5,781)	\$ (4,924)	\$ (5,346)	\$ (4,065)	\$ 59	\$ 27
711770	Madison Co-Canton Public Library	130,436	151,165	154,436	127,952	(5,478)	(3,591)	(5,772)	(4,835)	(2,278)	(909)
711780	Marks-Quitman Co Public Library	8,507	9,859	10,072	8,345	(1,593)	(762)	(703)	(543)	(290)	(114)
711790	Marshall Co Library System	25,520	29,576	30,216	25,034	(2,520)	(2,206)	(2,506)	(1,750)	1,306	527
711800	Meridian-Lauderdale Co Library	56,002	64,902	66,307	54,936	(6,904)	(8,202)	(7,647)	(4,245)	83	36
711810	Mid Miss Regional Library System	126,891	147,057	150,239	124,475	(12,749)	(9,757)	(10,962)	(8,197)	(2,156)	(865)
711820	Neshoba Co Public Library	17,013	19,717	20,144	16,689	(2,738)	(1,958)	(2,679)	(1,961)	1,597	638
711830	Northeast Regional Library	70,180	81,333	83,093	68,843	(7,469)	(6,375)	(7,192)	(4,410)	(37)	(19)
711840	Noxubee Co Library	8,507	9,859	10,072	8,345	(1,814)	(1,787)	(1,370)	(543)	(290)	(114)
711850	Oktibbeha Co Library System	41,825	48,471	49,520	41,028	(584)	167	199	1,983	4,924	1,967
711860	Pearl River Co Library System	43,242	50,114	51,199	42,419	(2,471)	(1,521)	(1,705)	532	(4,381)	(1,754)
711870	Pike-Amite-Walthall Library System	63,091	73,118	74,700	61,890	(7,410)	(6,726)	(6,216)	(3,627)	(2,337)	(934)
711880	Pine Forest Regional Library	34,027	39,434	40,288	33,379	(8,468)	(6,250)	(5,843)	(3,609)	1,016	407
711890	Yazoo Library Association	12,760	14,788	15,108	12,517	(2,489)	(2,281)	(1,602)	(86)	1,742	695
711900	South Miss Regional Library	42,533	49,293	50,359	41,723	(3,759)	(2,477)	(3,356)	(2,130)	(1)	1
711910	Sunflower Public Library	42,533	49,293	50,359	41,723	(7,691)	(7,023)	(6,231)	(5,130)	(364)	(145)
711920	Tallahatchie Co Library	8,507	9,859	10,072	8,345	(1,493)	(635)	(1,114)	(3,638)	(2,287)	(911)
711930	Tombigbee Regional Library System	29,773	34,505	35,252	29,206	(4,174)	(3,340)	(3,437)	(2,903)	(1,562)	(625)
711940	Warren Co-Vicksburg Public Library System	38,280	44,364	45,323	37,551	(2,819)	(2,056)	(3,029)	(2,433)	(1,307)	(526)
711950	Washington Co Library System	55,293	64,081	65,467	54,240	(5,825)	(4,703)	(4,729)	(2,855)	(1,889)	(754)
711960	Yalobusha Co Public Library System	4,253	4,929	5,036	4,172	(1,347)	(675)	(600)	(1,056)	(1,234)	(497)
	Total Libraries	3,031,925	3,513,765	3,589,789	2,974,181	(344,768)	(303,260)	(321,997)	(242,514)	(88,858)	(35,541)
<b>COMMUNITY COLLEGES:</b>											
711970	Coahoma Community College	847,833	982,573	1,003,831	831,685	(75,533)	(71,657)	(85,973)	(67,930)	(43,478)	(17,395)
711980	Copiah-Lincoln Community College	1,234,179	1,430,317	1,461,262	1,210,672	(117,644)	(99,211)	(110,439)	(88,496)	(37,618)	(15,052)
711990	East Central Community College	881,151	1,021,185	1,043,279	864,368	(73,148)	(54,822)	(63,213)	(49,688)	(29,190)	(11,676)
712000	East MS Community College	1,158,327	1,342,411	1,371,455	1,136,265	(126,438)	(113,729)	(115,933)	(86,479)	(32,123)	(12,853)
712010	Hinds Community College	4,361,095	5,054,170	5,163,519	4,278,032	(375,898)	(340,204)	(399,101)	(331,277)	(156,763)	(62,717)
712020	Holmes Community College	1,444,719	1,674,317	1,710,542	1,417,202	(143,209)	(114,055)	(122,382)	(90,158)	(51,888)	(20,758)
712030	Itawamba Community College	1,538,293	1,782,761	1,821,332	1,508,994	(161,231)	(129,426)	(137,965)	(113,036)	(51,272)	(20,513)
712040	Jones Co Junior College	1,434,795	1,662,815	1,698,791	1,407,467	(141,511)	(122,689)	(135,341)	(103,116)	(43,382)	(17,354)
712050	Meridian Community College	1,189,519	1,378,559	1,408,385	1,166,863	(109,715)	(107,801)	(126,014)	(104,527)	(49,522)	(19,813)
712060	MS Delta Community College	911,633	1,056,512	1,079,370	894,270	(105,447)	(86,207)	(96,026)	(78,328)	(38,760)	(15,507)

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
712070	MS Gulf Coast Community College	\$ 2,690,949	\$ 3,118,600	\$ 3,186,073	\$ 2,639,696	\$ (235,773)	\$ (207,853)	\$ (245,764)	\$ (200,755)	\$ (126,396)	\$ (50,564)
712080	Northeast MS Community College	1,273,877	1,476,324	1,508,265	1,249,614	(79,717)	(73,214)	(95,092)	(80,100)	(50,044)	(20,021)
712090	Northwest MS Community College	2,101,861	2,435,893	2,488,595	2,061,828	(225,756)	(209,835)	(235,472)	(168,353)	(86,856)	(34,744)
712100	Pearl River Community College	1,763,720	2,044,014	2,088,237	1,730,127	(95,767)	(77,736)	(100,261)	(80,658)	(42,275)	(16,911)
712110	Southwest MS Community College	770,564	893,024	912,345	755,888	(66,459)	(56,875)	(69,664)	(59,198)	(31,583)	(12,637)
	Total Community Colleges	23,602,515	27,353,475	27,945,281	23,152,971	(2,133,246)	(1,865,314)	(2,138,640)	(1,702,099)	(871,150)	(348,515)
<b>SCHOOL DISTRICTS:</b>											
712120	Aberdeen School District	674,155	781,293	798,197	661,315	(76,734)	(56,454)	(55,169)	(42,387)	(23,571)	(9,433)
712130	Alcorn County School District	1,707,718	1,979,112	2,021,931	1,675,192	(135,360)	(109,405)	(136,137)	(95,976)	(51,977)	(20,794)
712140	Amite County School District	675,573	782,936	799,875	662,706	(71,940)	(59,483)	(72,836)	(59,676)	(19,990)	(7,996)
712150	Amory School District	821,604	952,175	972,776	805,956	(62,617)	(49,842)	(60,704)	(46,167)	(29,152)	(11,662)
712160	Attala County School District	770,564	893,024	912,345	755,888	(70,032)	(60,920)	(71,680)	(56,788)	(29,224)	(11,692)
712170	Baldwyn School District	451,563	523,327	534,649	442,963	(34,929)	(36,446)	(44,927)	(32,184)	(11,068)	(4,425)
712180	Bay St. Louis-Waveland School	1,061,918	1,230,680	1,257,307	1,041,693	(58,839)	(49,729)	(58,175)	(42,898)	(26,653)	(10,661)
712200	Benton County School District	552,226	639,987	653,833	541,708	(82,548)	(82,473)	(86,503)	(57,057)	(36,648)	(14,658)
712210	Biloxi School District	3,017,039	3,496,513	3,572,161	2,959,575	(110,245)	(108,018)	(174,268)	(149,409)	(70,746)	(28,305)
712220	Booneville School District	658,559	763,219	779,732	646,016	(48,004)	(35,679)	(41,236)	(30,515)	(11,785)	(4,717)
712230	Brookhaven School District	1,624,069	1,882,169	1,922,890	1,593,136	(143,656)	(127,622)	(139,970)	(102,672)	(56,924)	(22,774)
712240	Calhoun County School District	1,428,415	1,655,421	1,691,237	1,401,209	(99,710)	(80,653)	(102,119)	(75,938)	(35,904)	(14,364)
712250	Canton School District	1,802,000	2,088,378	2,133,561	1,767,678	(133,980)	(98,478)	(116,127)	(95,825)	(50,479)	(20,194)
712260	Carroll County School District	509,692	590,694	603,474	499,985	(55,190)	(60,216)	(62,659)	(41,399)	(13,960)	(5,588)
713800	Chickasaw County School District	1,233,470	1,429,495	1,460,423	1,209,977	133,694	155,009	144,656	171,305	211,594	84,635
712280	Choctaw County School District	962,674	1,115,664	1,139,801	944,338	(76,632)	(64,770)	(77,633)	(62,110)	(30,886)	(12,353)
712290	Claiborne County School District	764,184	885,630	904,791	749,629	(94,832)	(85,291)	(84,752)	(62,814)	(35,358)	(14,143)
712300	Clarksdale School District	1,404,312	1,627,489	1,662,700	1,377,565	(179,819)	(103,256)	(95,670)	(58,564)	(24,735)	(9,899)
712320	Cleveland School District	1,670,855	1,936,391	1,978,286	1,639,032	(204,661)	(172,506)	(176,202)	(142,488)	(87,924)	(35,174)
712330	Clinton School District	2,293,261	2,657,711	2,715,212	2,249,583	(158,061)	(148,448)	(195,464)	(149,273)	(93,574)	(37,437)
712340	Coahoma Co Agriculture High School District	-	-	-	-	(41,680)	(35,701)	(30,498)	(26,750)	(15,971)	(6,390)
712350	Coahoma County School District	812,389	941,495	961,865	796,916	(127,892)	(98,815)	(97,499)	(82,123)	(51,887)	(20,757)
712360	Coffeeville School District	342,394	396,808	405,393	335,873	(46,066)	(39,813)	(43,514)	(24,373)	647	255
712370	Columbia School District	937,862	1,086,909	1,110,425	919,999	(55,855)	(42,062)	(53,858)	(46,097)	(14,974)	(5,990)
712380	Columbus School District	1,967,880	2,280,620	2,329,962	1,930,399	(200,701)	(154,413)	(149,908)	(126,938)	(73,024)	(29,211)
712390	Copiah County School District	1,182,430	1,370,344	1,399,992	1,159,909	(117,949)	(98,805)	(113,197)	(81,497)	(44,562)	(17,827)

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
712400	Corinth School District	\$ 1,137,061	\$ 1,317,765	\$ 1,346,275	\$ 1,115,404	\$ (96,587)	\$ (85,904)	\$ (96,927)	\$ (89,104)	\$ (44,465)	\$ (17,784)
712410	Covington County School District	1,659,513	1,923,246	1,964,857	1,627,905	(121,727)	(105,194)	(130,519)	(109,679)	(49,242)	(19,701)
712420	Desoto County School District	14,951,213	17,327,291	17,702,175	14,666,446	(720,585)	(637,459)	(901,680)	(805,215)	(555,508)	(222,232)
712440	Durant School District	-	-	-	-	-	-	-	-	-	-
712450	East Jasper School District	581,290	673,670	688,245	570,219	(44,058)	(37,020)	(51,382)	(48,530)	(20,943)	(8,381)
712460	East Tallahatchie School District	624,533	723,785	739,444	612,638	(97,596)	(88,305)	(91,193)	(65,705)	(11,168)	(4,470)
712470	Enterprise School District	516,781	598,909	611,867	506,938	(27,980)	(26,997)	(32,819)	(26,379)	(12,388)	(4,955)
712480	Forest School District	853,504	989,145	1,010,546	837,248	(49,821)	(47,673)	(60,027)	(39,775)	(20,623)	(8,248)
712490	Forrest County School District	1,336,968	1,549,442	1,582,964	1,311,503	(114,136)	(98,944)	(119,534)	(86,185)	(42,399)	(16,963)
712500	Forrest Co Agriculture High School District	347,356	402,559	411,269	340,741	(26,735)	(20,407)	(20,377)	(14,706)	(4,061)	(1,622)
712510	Franklin County School District	784,033	908,633	928,292	769,100	(74,411)	(58,165)	(65,038)	(46,691)	(26,417)	(10,567)
712520	George County School District	2,170,623	2,515,583	2,570,009	2,129,281	(134,481)	(131,486)	(171,363)	(150,383)	(75,411)	(30,168)
712530	Greene County School District	1,027,183	1,190,425	1,216,180	1,007,618	(111,331)	(95,670)	(101,803)	(75,498)	(45,793)	(18,319)
712540	Greenville School District	2,518,689	2,918,964	2,982,117	2,470,717	(340,895)	(257,131)	(255,903)	(174,300)	(99,279)	(39,711)
712550	Greenwood School District	2,778,143	3,219,651	3,289,309	2,725,229	(279,162)	(226,485)	(269,734)	(226,968)	(103,058)	(41,229)
712560	Grenada School District	2,349,264	2,722,614	2,781,519	2,304,519	(181,319)	(167,716)	(200,047)	(151,832)	(66,631)	(26,657)
712570	Gulfport School District	2,998,608	3,475,153	3,550,339	2,941,495	(216,949)	(197,249)	(240,570)	(178,563)	(101,151)	(40,464)
712580	Hancock County School District	2,135,179	2,474,506	2,528,043	2,094,511	(114,888)	(97,815)	(122,972)	(101,430)	(47,158)	(18,870)
712590	Harrison County School District	7,371,045	8,542,467	8,727,287	7,230,653	(533,724)	(469,453)	(581,198)	(454,820)	(206,033)	(82,422)
712600	Hattiesburg School District	2,290,426	2,654,425	2,711,855	2,246,801	(258,228)	(179,012)	(196,277)	(144,232)	(64,439)	(25,781)
712610	Hazlehurst School District	801,755	929,172	949,275	786,485	(62,502)	(80,090)	(86,111)	(57,911)	(30,470)	(12,191)
712630	Hinds County School District	2,145,103	2,486,007	2,539,793	2,104,247	(318,237)	(250,555)	(234,112)	(153,740)	(70,002)	(28,004)
712640	Hollandale School District	364,370	422,276	431,412	357,430	(42,240)	(34,019)	(42,540)	(27,781)	(9,541)	(3,819)
712650	Holly Springs School District	687,624	796,903	814,144	674,527	(78,715)	(69,742)	(76,082)	(51,021)	(18,406)	(7,361)
712660	Holmes County School District	1,597,131	1,850,950	1,890,996	1,566,711	(195,610)	(161,491)	(173,545)	(103,439)	(40,577)	(16,234)
712670	Houston School District	-	-	-	-	(246,725)	(247,386)	(242,172)	(241,643)	(245,739)	(98,296)
712680	Humphreys County School District	817,351	947,246	967,740	801,783	(103,524)	(92,499)	(101,251)	(94,806)	(58,589)	(23,439)
712710	Itawamba County School District	1,887,067	2,186,964	2,234,280	1,851,125	(133,553)	(116,632)	(127,591)	(87,347)	(38,684)	(15,476)
712720	Jackson County School District	4,438,364	5,143,719	5,255,005	4,353,830	(258,507)	(217,638)	(289,769)	(232,232)	(164,847)	(65,947)
712730	Jackson Independent School District	13,541,230	15,693,230	16,032,760	13,283,318	(1,933,492)	(1,650,369)	(1,699,206)	(1,229,957)	(589,201)	(235,702)
712740	Jefferson County School District	833,655	966,142	987,045	817,777	(70,754)	(48,497)	(57,251)	(27,140)	(9,055)	(3,622)
712750	Jefferson Davis Co School District	879,733	1,019,542	1,041,601	862,978	(88,893)	(65,311)	(64,937)	(46,961)	(24,060)	(9,624)
712760	Jones County School District	4,354,006	5,045,954	5,155,126	4,271,078	(308,125)	(284,354)	(343,122)	(275,704)	(174,671)	(69,874)
712770	Kemper County School District	827,984	959,569	980,330	812,214	(68,202)	(63,185)	(69,688)	(36,936)	(21,203)	(8,481)

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
712780	Kosciusko School District	\$ 1,200,861	\$ 1,391,704	\$ 1,421,814	\$ 1,177,989	\$ (85,223)	\$ (68,555)	\$ (86,400)	\$ (62,741)	\$ (32,124)	\$ (12,852)
712790	Lafayette County School District	1,534,748	1,778,654	1,817,136	1,505,517	(111,655)	(113,079)	(141,026)	(103,003)	(46,069)	(18,433)
712800	Lamar County School District	5,802,979	6,725,201	6,870,703	5,692,453	(355,826)	(313,359)	(383,690)	(297,584)	(159,007)	(63,612)
712810	Lauderdale County School District	3,209,148	3,719,153	3,799,618	3,148,025	(291,816)	(244,605)	(279,548)	(190,415)	(98,904)	(39,572)
712820	Laurel School District	1,587,206	1,839,448	1,879,246	1,556,976	(250,320)	(218,994)	(222,184)	(158,793)	(45,139)	(18,056)
712830	Lawrence County School District	1,133,516	1,313,657	1,342,078	1,111,927	(83,799)	(60,309)	(70,691)	(54,342)	(37,447)	(14,978)
712840	Leake County School District	1,481,581	1,717,038	1,754,186	1,453,363	(140,303)	(109,575)	(122,195)	(84,373)	(61,676)	(24,674)
712850	Lee County School District	3,631,647	4,208,796	4,299,855	3,562,477	(308,458)	(261,803)	(298,193)	(227,745)	(123,863)	(49,551)
712870	Leland School District	569,239	659,704	673,977	558,397	(47,500)	(40,254)	(48,647)	(32,908)	(7,828)	(3,130)
712880	Lincoln County School District	1,444,719	1,674,317	1,710,542	1,417,202	(92,181)	(79,805)	(101,047)	(77,692)	(42,087)	(16,840)
712890	Long Beach School District	1,359,652	1,575,731	1,609,823	1,333,756	(93,693)	(90,441)	(112,158)	(95,145)	(38,818)	(15,533)
712900	Louisville School District	1,567,357	1,816,445	1,855,745	1,537,505	(146,429)	(113,466)	(125,532)	(90,364)	(51,902)	(20,766)
712910	Lowndes County School District	2,659,049	3,081,631	3,148,303	2,608,404	(229,014)	(190,569)	(240,681)	(175,876)	(105,524)	(42,215)
712920	Lumberton School District	-	-	-	-	-	-	-	-	-	-
712930	Madison County School District	6,476,425	7,505,672	7,668,061	6,353,073	(343,499)	(317,510)	(418,606)	(360,565)	(197,981)	(79,204)
712940	Marion County School District	1,212,912	1,405,670	1,436,083	1,189,810	(80,047)	(69,765)	(84,731)	(64,061)	(27,817)	(11,128)
712950	Marshall County School District	1,455,353	1,686,640	1,723,131	1,427,633	(128,419)	(98,858)	(103,828)	(77,483)	(39,727)	(15,897)
712960	Mccomb School District	1,490,797	1,727,718	1,765,098	1,462,403	(131,562)	(89,444)	(102,712)	(78,712)	(44,023)	(17,614)
712970	Meridian School District	3,092,181	3,583,597	3,661,130	3,033,286	(312,544)	(274,491)	(287,382)	(215,673)	(107,614)	(43,050)
712980	Monroe County School District	1,200,861	1,391,704	1,421,814	1,177,989	(88,254)	(72,781)	(87,285)	(70,620)	(46,280)	(18,517)
712990	Montgomery County School District	-	-	-	-	-	-	-	-	-	-
713000	Moss Point School District	1,354,690	1,569,980	1,603,947	1,328,888	(85,296)	(74,169)	(91,939)	(69,789)	(32,478)	(12,991)
713020	Natchez-Adams School District	2,129,508	2,467,933	2,521,328	2,088,948	(183,689)	(168,412)	(189,688)	(143,461)	(66,747)	(26,704)
713030	Neshoba County School District	1,497,886	1,735,933	1,773,491	1,469,357	(165,623)	(132,135)	(144,275)	(110,250)	(65,318)	(26,132)
713040	Nettleton School District	607,519	704,068	719,300	595,948	(59,958)	(48,823)	(54,500)	(45,367)	(25,469)	(10,190)
713050	New Albany School District	1,193,772	1,383,489	1,413,421	1,171,035	(100,668)	(84,250)	(98,233)	(77,976)	(36,601)	(14,639)
713060	Newton County School District	864,138	1,001,468	1,023,136	847,679	(78,367)	(66,143)	(74,314)	(54,197)	(31,512)	(12,608)
713070	Newton School District	562,859	652,310	666,423	552,139	(48,420)	(43,387)	(50,197)	(38,376)	(15,595)	(6,242)
713080	North Bolivar School District	583,417	676,135	690,763	572,305	(99,166)	(83,923)	(61,505)	(37,996)	(19,383)	(7,757)
713090	North Panola School District	854,922	990,788	1,012,224	838,639	(87,694)	(81,170)	(93,813)	(67,218)	(29,383)	(11,755)
713100	North Pike School District	1,190,936	1,380,202	1,410,064	1,168,253	(80,035)	(79,093)	(100,576)	(73,786)	(48,845)	(19,540)
713110	North Tippah School District	630,204	730,357	746,159	618,201	(55,651)	(44,631)	(48,351)	(32,531)	(13,358)	(5,345)
713120	Noxubee School District	752,133	871,664	890,522	737,808	(155,480)	(137,243)	(121,959)	(53,736)	(28,413)	(11,368)
713130	Ocean Springs School District	2,750,496	3,187,610	3,256,576	2,698,109	(156,376)	(140,315)	(190,481)	(153,963)	(86,687)	(34,681)

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
713140	Okolona School District	\$ 375,003	\$ 434,599	\$ 444,002	\$ 367,861	\$ (35,229)	\$ (31,561)	\$ (34,418)	\$ (20,836)	\$ (14,442)	\$ (5,775)
713160	Oxford School District	2,286,881	2,650,317	2,707,658	2,243,324	(153,767)	(133,820)	(154,173)	(111,346)	(57,603)	(23,046)
713170	Pascagoula School District	4,847,394	5,617,752	5,739,295	4,755,069	(341,184)	(305,051)	(363,653)	(284,092)	(174,281)	(69,721)
713180	Pass Christian School District	1,024,347	1,187,138	1,212,823	1,004,837	(75,041)	(67,641)	(80,233)	(58,183)	(26,639)	(10,657)
713190	Pearl School District	2,051,530	2,377,563	2,429,003	2,012,455	(156,094)	(123,753)	(150,952)	(109,469)	(55,009)	(22,009)
713200	Pearl River Co School District	1,437,630	1,666,101	1,702,148	1,410,249	(73,692)	(69,190)	(96,314)	(86,680)	(56,727)	(22,691)
713210	Perry County School District	759,222	879,879	898,916	744,761	(59,892)	(50,097)	(57,783)	(44,800)	(17,765)	(7,105)
713220	Petal School District	2,215,283	2,567,341	2,622,886	2,173,090	(129,484)	(99,091)	(128,128)	(93,106)	(56,790)	(22,722)
713230	Philadelphia School District	581,999	674,492	689,085	570,914	(50,299)	(37,842)	(45,915)	(32,223)	(19,697)	(7,882)
713240	Picayune School District	2,218,828	2,571,449	2,627,083	2,176,567	(151,265)	(145,831)	(180,405)	(132,245)	(93,028)	(37,217)
713250	Pontotoc School District	1,262,534	1,463,179	1,494,835	1,238,488	(70,366)	(58,631)	(77,813)	(70,018)	(43,305)	(17,325)
713260	Pontotoc County School District	1,789,949	2,074,411	2,119,292	1,755,857	(125,969)	(94,239)	(120,786)	(103,200)	(54,605)	(21,842)
713270	Poplarville School District	1,030,018	1,193,711	1,219,537	1,010,400	(73,899)	(63,967)	(79,903)	(55,739)	(31,371)	(12,550)
713280	Prentiss County School District	1,385,881	1,606,128	1,640,878	1,359,485	(98,195)	(87,181)	(103,161)	(76,859)	(36,992)	(14,800)
713290	Quitman School District	998,827	1,157,563	1,182,607	979,803	(113,027)	(83,784)	(91,267)	(77,030)	(45,913)	(18,368)
713300	Quitman County School District	779,071	902,882	922,417	764,232	(61,783)	(60,989)	(74,633)	(47,478)	(20,076)	(8,034)
713310	Rankin County School District	9,643,749	11,176,353	11,418,159	9,460,070	(688,149)	(606,998)	(753,281)	(571,771)	(289,831)	(115,950)
713320	Richton School District	331,052	383,663	391,964	324,747	(44,145)	(36,480)	(37,371)	(26,414)	(13,486)	(5,391)
713330	Scott County School District	2,060,745	2,388,243	2,439,914	2,021,495	(167,232)	(161,856)	(181,867)	(141,274)	(60,769)	(24,309)
713340	Senatobia School District	930,773	1,078,694	1,102,032	913,046	(59,936)	(44,831)	(65,537)	(52,761)	(27,436)	(10,977)
713360	Simpson County School District	1,950,158	2,260,081	2,308,979	1,913,015	(149,962)	(132,716)	(149,340)	(112,036)	(57,354)	(22,943)
713370	Smith County School District	1,329,879	1,541,226	1,574,571	1,304,549	(133,085)	(112,265)	(122,858)	(91,415)	(36,894)	(14,756)
713380	South Delta School District	570,657	661,347	675,656	559,788	(58,110)	(48,824)	(55,932)	(42,480)	(18,766)	(7,506)
713390	South Panola School District	2,472,611	2,865,563	2,927,561	2,425,516	(171,419)	(144,263)	(180,438)	(138,897)	(74,474)	(29,792)
713400	South Pike School District	974,725	1,129,630	1,154,070	956,160	(64,197)	(71,285)	(93,339)	(81,433)	(45,272)	(18,107)
713410	South Tippah School District	1,514,190	1,754,829	1,792,795	1,485,351	(129,226)	(112,898)	(129,221)	(100,525)	(55,893)	(22,364)
713430	Starkville-Oktibbeha	3,172,286	3,676,432	3,755,973	3,111,865	(198,247)	(164,450)	(200,485)	(158,510)	(92,927)	(37,180)
713440	Stone County School District	1,338,386	1,551,085	1,584,643	1,312,894	(128,268)	(103,557)	(115,477)	(74,383)	(35,732)	(14,297)
713450	Sunflower School District	2,091,936	2,424,391	2,476,844	2,052,093	(234,800)	(200,557)	(200,596)	(162,069)	(63,105)	(25,244)
713460	Tate County School District	1,068,298	1,238,074	1,264,861	1,047,951	(114,069)	(99,087)	(111,480)	(85,209)	(43,567)	(17,432)
713470	Tishomingo Co School District	1,646,753	1,908,458	1,949,749	1,615,388	(109,737)	(95,062)	(118,817)	(95,031)	(46,447)	(18,579)
713480	Tunica County School District	1,183,139	1,371,165	1,400,831	1,160,604	(123,535)	(93,567)	(106,153)	(82,740)	(41,864)	(16,744)
713490	Tupelo School District	4,059,817	4,705,011	4,806,806	3,982,492	(278,954)	(214,681)	(273,605)	(207,277)	(112,534)	(45,022)
713500	Union County School District	1,412,110	1,636,526	1,671,933	1,385,215	(93,971)	(77,479)	(98,468)	(73,567)	(33,895)	(13,559)

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
713510	Union School District	\$ 525,997	\$ 609,589	\$ 622,778	\$ 515,979	\$ (32,795)	\$ (22,920)	\$ (30,791)	\$ (27,967)	\$ (18,329)	\$ (7,332)
713520	Vicksburg-Warren School District	3,941,432	4,567,813	4,666,639	3,866,362	(355,230)	(286,034)	(325,311)	(250,640)	(138,074)	(55,233)
713530	Walthall County School District	1,073,260	1,243,825	1,270,736	1,052,819	(105,351)	(84,980)	(92,198)	(55,199)	(35,933)	(14,372)
713540	Water Valley School District	606,810	703,246	718,461	595,253	(57,824)	(46,733)	(49,854)	(39,493)	(15,100)	(6,041)
713550	Wayne County School District	1,712,680	1,984,863	2,027,806	1,680,059	(195,961)	(201,637)	(230,335)	(184,652)	(67,029)	(26,816)
713560	Webster County School District	987,485	1,144,418	1,169,178	968,677	(68,756)	(50,873)	(60,456)	(50,195)	(35,000)	(13,998)
713570	West Bolivar School District	708,182	820,728	838,484	694,693	(123,784)	(110,731)	(109,226)	(84,954)	(24,733)	(9,894)
713580	West Jasper School District	834,364	966,963	987,884	818,473	(72,165)	(65,632)	(70,717)	(45,906)	(26,865)	(10,747)
713590	West Point School District	1,587,915	1,840,270	1,880,085	1,557,671	(173,648)	(149,096)	(153,930)	(111,844)	(53,148)	(21,264)
713600	West Tallahatchie School District	488,426	566,047	578,294	479,123	(60,703)	(61,358)	(69,204)	(50,231)	(8,516)	(3,406)
713610	Western Line School District	1,180,303	1,367,879	1,397,474	1,157,822	(69,666)	(60,226)	(81,487)	(79,068)	(45,033)	(18,018)
713620	Wilkinson County School District	601,848	697,495	712,586	590,385	(75,584)	(60,988)	(62,802)	(45,123)	(26,546)	(10,621)
713630	Winona County School District	712,435	825,657	843,520	698,866	(98,775)	(87,876)	(70,467)	(44,765)	(22,520)	(9,006)
713640	Yazoo City School District	1,142,732	1,324,337	1,352,990	1,120,967	(94,885)	(83,356)	(116,297)	(109,684)	(54,277)	(21,712)
713650	Yazoo County School District	812,389	941,495	961,865	796,916	(75,797)	(59,475)	(67,843)	(37,344)	(25,933)	(10,380)
	Total School Districts	247,728,221	287,097,709	293,309,200	243,009,899	(20,862,047)	(17,790,938)	(20,573,876)	(15,672,128)	(8,185,091)	(3,274,478)
<b>ACFR STATE AGENCIES:</b>											
721300	Office of Workforce	17,013	19,717	20,144	16,689	2,748	3,015	2,861	3,201	3,775	1,507
721310	MS School for the Deaf	474,971	550,454	562,364	465,924	76,703	84,154	79,847	89,359	105,379	42,153
721320	MS Board of Psychology	4,253	4,929	5,036	4,172	687	753	715	800	943	378
721330	MS School of the Arts	142,487	165,131	168,704	139,773	29,466	31,702	30,410	28,916	(5,411)	(2,167)
721340	MS State Board of Examiners for Prof Counselors	4,253	4,929	5,036	4,172	779	206	(315)	(271)	(146)	(57)
721350	MS Dept Of Child Protection Services	5,662,619	6,562,534	6,704,517	5,554,766	537,424	(521,798)	(634,949)	(383,853)	(183,251)	(73,311)
721360	MS Board Of Optometry	4,253	4,929	5,036	4,172	458	(227)	(352)	(271)	(146)	(57)
721380	Office Of State Public Defender	81,522	94,478	96,522	79,970	(10,109)	(8,072)	(7,777)	(5,791)	(425)	(172)
721390	Board Of Tax Appeals	21,267	24,646	25,180	20,862	(2,753)	(2,128)	(2,530)	(2,485)	(726)	(291)
721410	MS State Board Of Physical Therapy	8,507	9,859	10,072	8,345	(1,943)	(1,858)	(1,968)	(1,486)	(290)	(114)
721430	Military Department - Adjutant General's Office	401,232	464,997	475,057	393,590	(33,974)	(28,408)	(30,407)	(28,602)	(17,697)	(7,080)
721470	Mississippi State Bar	75,851	87,906	89,808	74,407	(10,703)	(8,800)	(7,982)	(4,153)	(2,773)	(1,107)
721480	MS Capital Post-Conviction Counsel	32,609	37,791	38,609	31,988	(1,985)	(2,082)	(2,792)	(2,937)	(2,566)	(1,026)
721490	MS Board Of Geologists	4,253	4,929	5,036	4,172	(387)	(344)	(352)	(271)	(146)	(57)
721500	MS Dept Of Transportation	10,463,226	12,126,064	12,388,417	10,263,940	(1,424,820)	(1,284,050)	(1,345,517)	(1,072,248)	(685,160)	(274,079)
721510	South MS Regional Center	-	-	-	-	-	-	-	-	-	-

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
721520	MS Dept Of Corrections	\$ 6,543,770	\$ 7,583,719	\$ 7,747,796	\$ 6,419,135	\$ (1,239,827)	\$ (963,356)	\$ (886,781)	\$ (557,668)	\$ (287,215)	\$ (114,901)
721530	Archives & History Dept	588,379	681,886	696,639	577,173	(37,793)	(36,022)	(54,024)	(41,632)	(14,289)	(5,717)
721540	Legislative Peer Committee	97,827	113,374	115,827	95,964	(12,096)	(6,082)	(7,030)	(7,229)	(2,253)	(900)
721550	MS Public Service Commission	309,076	358,195	365,945	303,190	(40,766)	(35,764)	(33,291)	(21,594)	(9,831)	(3,930)
721560	Dept Of Environmental Quality	1,460,315	1,692,391	1,729,007	1,432,501	(154,299)	(134,544)	(150,550)	(129,720)	(68,028)	(27,217)
721570	MS State Hospital	4,153,390	4,813,456	4,917,597	4,074,283	(1,046,322)	(793,255)	(742,152)	(570,020)	(287,240)	(114,899)
721590	MS Real Estate Commission	80,105	92,835	94,844	78,579	(5,382)	(5,518)	(6,571)	(4,296)	(1,828)	(735)
721600	Mississippi State Senate Staff	148,158	171,704	175,419	145,336	(18,179)	(13,080)	(13,211)	(10,204)	(9,597)	(3,841)
721610	Mississippi State Senate Members	180,058	208,673	213,188	176,629	(17,595)	(15,285)	(16,732)	(8,708)	(4,698)	(1,878)
721620	MS House Of Representatives Staff	195,654	226,748	231,653	191,927	(20,389)	(18,070)	(19,664)	(17,197)	(7,772)	(3,108)
721630	MS House Of Representatives Members	442,348	512,647	523,738	433,923	(41,633)	(35,160)	(38,885)	(28,016)	(17,287)	(6,912)
721640	Attorney General'S Office	1,098,072	1,272,579	1,300,112	1,077,157	(123,032)	(107,248)	(114,616)	(90,520)	(49,303)	(19,726)
721650	MS Arts Commission	41,116	47,650	48,681	40,333	(5,550)	(3,950)	(4,874)	(3,696)	(678)	(273)
721660	Boswell Regional Center	2,618,642	3,034,802	3,100,461	2,568,766	(939,414)	(840,651)	(860,619)	(844,436)	(695,262)	(278,106)
721670	MS Highway Safety Patrol (Dept Of Public Safety)	5,182,700	6,006,345	6,136,295	5,083,988	(215,161)	(117,908)	(170,095)	(89,844)	40,223	16,078
721680	State Insurance Department	474,957	550,438	562,347	465,911	(57,468)	(51,710)	(53,325)	(33,121)	(19,852)	(7,944)
721690	Ellisville State School	4,402,920	5,102,641	5,213,039	4,319,060	(1,126,397)	(909,315)	(793,321)	(566,064)	(277,613)	(111,053)
721700	MS Port Authority/Gulfport	132,563	153,630	156,954	130,038	(6,729)	(5,906)	(9,352)	(8,445)	(4,346)	(1,740)
721710	State Dept Of Health	6,385,687	7,400,514	7,560,627	6,264,063	(983,026)	(691,593)	(675,390)	(597,213)	(417,027)	(166,822)
721720	State Soil & Water Conservation	55,293	64,081	65,467	54,240	(921)	277	(1,468)	(622)	289	116
721730	Banking & Consumer Finance	291,354	337,657	344,962	285,805	(14,503)	(17,472)	(24,019)	(22,350)	(19,208)	(7,683)
721740	Yellow Creek Port Authority	41,825	48,471	49,520	41,028	(2,880)	(1,921)	(2,394)	(2,653)	(1,610)	(644)
721750	MS Workers Compensation Commission	208,414	241,535	246,761	204,444	(23,958)	(20,645)	(22,318)	(16,535)	(9,297)	(3,719)
721760	Veterans Home Purchase Board	66,636	77,226	78,896	65,367	(6,548)	(6,004)	(6,530)	(4,911)	(3,728)	(1,491)
721770	MS State Personnel Board	160,918	186,492	190,526	157,853	(27,481)	(20,670)	(17,356)	(12,116)	(5,678)	(2,270)
721780	State Veterans Affairs Board	1,415,655	1,640,633	1,676,129	1,388,692	(274,886)	(254,091)	(252,787)	(182,219)	(52,892)	(21,156)
721790	State Fair Commission	-	-	-	-	(22,907)	(22,177)	(23,029)	(23,881)	-	-
721800	MS Dept Of Information Technology Services	444,474	515,111	526,256	436,009	(69,749)	(54,168)	(49,453)	(33,822)	(22,260)	(8,905)
721810	State Aid Road Construction	192,818	223,461	228,296	189,146	(19,297)	(17,757)	(18,441)	(15,753)	(11,667)	(4,669)
721820	Rehabilitation Services	3,788,312	4,390,358	4,485,345	3,716,158	(343,643)	(282,744)	(283,239)	(243,448)	(177,672)	(71,072)
721830	MS Gaming Commission	390,599	452,674	462,467	383,159	(56,469)	(47,072)	(47,672)	(33,402)	(15,701)	(6,279)
721840	MS Department Of Revenue	2,422,279	2,807,233	2,867,969	2,376,144	(373,702)	(324,101)	(310,749)	(209,314)	(109,415)	(43,772)
721850	Joint Legislative Budget Office	131,145	151,987	155,275	128,647	1,277	679	(2,234)	(714)	(2,482)	(996)
721860	MS Finance And Administration	1,251,901	1,450,856	1,482,246	1,228,057	(218,929)	(207,098)	(224,691)	(212,984)	(151,292)	(60,520)

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, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
721870	MS Cosmetology Board	\$ 38,280	\$ 44,364	\$ 45,323	\$ 37,551	\$ (3,456)	\$ (2,299)	\$ (2,041)	\$ (2,938)	\$ (2,396)	\$ (960)
721880	Board Social Workers, Marriage, Family Therapists	7,798	9,037	9,233	7,649	(2,057)	(1,983)	(2,086)	(1,808)	(448)	(179)
721890	MS Library Commission	158,083	183,205	187,169	155,072	(18,051)	(16,017)	(18,324)	(15,892)	(10,662)	(4,269)
721900	MS Emergency Management	603,266	699,138	714,264	591,776	(11,060)	(5,848)	(10,961)	873	(18,609)	(7,447)
721910	MS Secretary Of State	389,181	451,030	460,789	381,768	(38,527)	(30,672)	(31,965)	(19,939)	(8,393)	(3,358)
721920	MS Dept Of Human Services	6,093,624	7,062,036	7,214,826	5,977,563	(1,904,544)	(598,610)	(475,114)	(477,790)	(316,305)	(126,533)
721930	MS Board Of Nursing	107,042	124,054	126,738	105,004	(6,539)	(7,065)	(8,301)	(6,662)	(4,564)	(1,827)
721940	MS Dept Of Education	1,858,711	2,154,102	2,200,707	1,823,310	(305,458)	(287,795)	(300,246)	(273,922)	(187,627)	(75,055)
721950	MS Community College Board	181,476	210,317	214,867	178,020	(10,896)	(15,435)	(32,927)	(46,897)	(12,006)	(4,806)
721960	Military Department - Army Guard	1,030,018	1,193,711	1,219,537	1,010,400	(55,440)	(48,709)	(73,593)	(67,992)	(35,001)	(14,001)
721970	Military Department - Air Guard	673,446	780,472	797,357	660,619	(70,768)	(60,482)	(68,632)	(49,909)	(18,284)	(7,315)
721980	Military Department - Ycp (Shelby Base Ops)	257,327	298,222	304,674	252,426	(24,641)	(21,692)	(23,778)	(21,154)	(12,600)	(5,044)
721990	Educational Television (MS Public Broadcasting)	317,583	368,054	376,017	311,534	(52,368)	(35,955)	(37,704)	(29,412)	(19,922)	(7,969)
722010	Pearl River Basin Development Dist.	-	-	-	-	(3,411)	(3,404)	(1,353)	-	-	-
722020	MS Dept Of Wildlife, Fisheries & Parks	1,979,223	2,293,765	2,343,392	1,941,526	(189,870)	(177,847)	(201,601)	(110,616)	(41,105)	(16,445)
722040	Public Employees Retirement System	584,126	676,956	691,603	573,000	(61,033)	(52,634)	(59,418)	(49,682)	(27,211)	(10,883)
722050	MS Bureau Of Narcotics	521,035	603,839	616,903	511,111	(76,718)	(54,733)	(51,912)	(23,817)	(918)	(368)
722060	North MS Regional Center	2,878,096	3,335,489	3,407,654	2,823,279	(450,006)	(330,558)	(363,485)	(380,040)	(192,318)	(76,934)
722070	MS Oil & Gas Board	123,347	142,950	146,042	120,998	(10,062)	(5,457)	(5,883)	(9,010)	(5,302)	(2,122)
722080	MS Animal Health Board	93,574	108,444	110,791	91,791	(11,747)	(10,328)	(9,337)	(7,813)	(5,374)	(2,147)
722090	State Treasurer's Office	132,563	153,630	156,954	130,038	(17,864)	(13,088)	(15,351)	(6,740)	(1,079)	(435)
722110	Medicaid Division	3,579,189	4,148,001	4,237,745	3,511,018	(348,034)	(345,739)	(369,797)	(274,634)	(108,641)	(43,461)
722120	MS Dept Of Agriculture & Commerce	826,567	957,926	978,651	810,823	(44,701)	(26,804)	(34,872)	(38,291)	(32,226)	(12,890)
722130	MS Office Of State Auditor	522,452	605,482	618,582	512,502	(23,048)	(28,331)	(45,564)	(36,695)	(23,472)	(9,386)
722150	Governor's Office	87,902	101,872	104,076	86,228	(9,172)	(7,191)	(9,852)	(6,101)	990	398
722170	MS State Board Of Pharmacy	71,598	82,976	84,772	70,234	(3,280)	(3,731)	(4,195)	(2,529)	(1,538)	(618)
722180	MS Supreme Court	1,052,703	1,220,000	1,246,396	1,032,652	(78,713)	(70,505)	(80,088)	(60,766)	(28,879)	(11,552)
722190	Barber Examiners Board	9,924	11,502	11,751	9,735	(1,216)	(1,416)	(1,538)	(1,347)	(1,065)	(426)
722200	Grand Gulf Military	14,178	16,431	16,786	13,908	(2,715)	(1,851)	(1,833)	(1,932)	(2,300)	(917)
722220	MS Development Authority	812,389	941,495	961,865	796,916	(109,946)	(87,984)	(87,721)	(64,977)	(42,994)	(17,198)
722230	Mental Health Dept Of MS	362,243	419,812	428,894	355,344	(38,815)	(23,234)	(23,989)	(19,307)	(10,014)	(4,005)
722240	MS Motor Vehicle Commission	12,760	14,788	15,108	12,517	(817)	(915)	(1,066)	(526)	(436)	(176)
722250	District Attorneys & Staff	808,844	937,387	957,668	793,439	(68,300)	(57,953)	(67,293)	(49,296)	(30,712)	(12,290)
722260	State Architecture Board	8,507	9,859	10,072	8,345	(713)	(669)	(746)	(543)	(290)	(114)

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



**State of Mississippi**  
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**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2022**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
722270	East MS State Hospital	\$ 2,934,098	\$ 3,400,392	\$ 3,473,961	\$ 2,878,214	\$ (760,113)	\$ (578,534)	\$ (533,509)	\$ (425,350)	\$ (241,963)	\$ (96,790)
722280	MS State Board Of Contractors	58,838	68,189	69,664	57,717	(6,864)	(5,453)	(6,332)	(4,299)	(2,191)	(877)
722290	State Fire Academy	243,149	281,791	287,888	238,518	(23,138)	(16,863)	(18,979)	(16,107)	(7,035)	(2,812)
722310	Hudspeth Center	2,135,179	2,474,506	2,528,043	2,094,511	344,812	378,306	358,944	401,703	473,722	189,482
722320	Professional Engineers & Land Surveyors Board	13,469	15,609	15,947	13,212	(3,208)	(3,071)	(3,071)	(1,938)	(1,368)	(544)
722360	MS Ethics Commission	24,811	28,754	29,376	24,339	(2,125)	(1,663)	(2,050)	(1,662)	(1,029)	(411)
722370	Nursing Home Administrators Board	8,507	9,859	10,072	8,345	(714)	(608)	(703)	(543)	(290)	(114)
722390	MS Judicial Performance Commission	12,760	14,788	15,108	12,517	(1,140)	(1,701)	(1,715)	(654)	1,742	695
722450	MS Dept Of Employment Security	1,953,703	2,264,189	2,313,176	1,916,492	(137,494)	(85,170)	(94,127)	(56,684)	(58,746)	(23,500)
722490	State Dental Examiners Board	29,065	33,684	34,412	28,511	(927)	(513)	146	(199)	(85)	(35)
722510	MS Forestry Commission	1,017,967	1,179,744	1,205,269	998,578	(230,025)	(129,965)	(97,814)	(81,684)	(44,207)	(17,689)
722520	Medical Licensure Board	68,762	79,690	81,414	67,453	(8,275)	(5,661)	(9,235)	(8,823)	(5,434)	(2,174)
722530	Public Accountancy Board Of MS	18,431	21,360	21,822	18,080	(2,173)	(1,757)	(2,170)	(1,888)	(1,355)	(544)
722590	Board Of Funeral Services	4,253	4,929	5,036	4,172	(259)	(190)	(352)	(271)	(146)	(57)
722600	Administrative Office Of The Courts/Trial Support	1,125,718	1,304,620	1,332,846	1,104,278	(107,418)	(97,748)	(104,532)	(81,172)	(52,970)	(21,188)
722620	MS Dept Of Marine Resources	599,722	695,031	710,068	588,299	(42,534)	(40,118)	(48,184)	(42,117)	(17,218)	(6,886)
722630	Mississippi Auctioneers Commission	-	-	-	-	(1,141)	(921)	(308)	-	-	-
	Total CAFR State Agencies	99,241,163	115,012,776	117,501,130	97,350,979	(13,420,785)	(10,825,882)	(10,944,528)	(8,504,231)	(4,665,423)	(1,866,340)
<b>UNIVERSITIES.OTHER STATE AGENCIES:</b>											
721370	Charter School Authorizer Board	11,342	13,145	13,429	11,126	1,143	846	710	(982)	(750)	(301)
721460	MS Business Finance Corp	15,596	18,074	18,465	15,299	(1,684)	(1,508)	(1,653)	(1,350)	(896)	(356)
721580	MS Industries For The Blind	296,316	343,408	350,837	290,673	(19,044)	(15,526)	(34,337)	(35,986)	(15,928)	(6,374)
722100	Pearl River Valley Water Supply	365,079	423,098	432,252	358,125	(34,708)	(26,884)	(29,169)	(28,950)	(21,363)	(8,544)
722160	Pat Harrison Waterway District	109,169	126,519	129,256	107,090	(22,819)	(17,900)	(15,852)	(11,520)	(6,269)	(2,510)
722210	Tombigbee River Valley Water Mgt	65,927	76,404	78,057	64,671	(4,074)	(1,904)	(2,691)	(2,272)	470	191
722330	University Medical Center	32,793,994	38,005,684	38,827,943	32,169,375	(3,430,545)	(2,935,328)	(3,432,875)	(3,081,316)	(1,598,000)	(639,252)
722340	University Of Southern MS	8,299,692	9,618,696	9,826,801	8,141,613	(754,789)	(679,619)	(756,464)	(577,155)	(294,014)	(117,619)
722400	Alcorn State University	2,187,637	2,535,300	2,590,153	2,145,970	(347,959)	(312,116)	(315,291)	(247,653)	(102,672)	(41,069)
722410	Jackson State University	3,823,756	4,431,436	4,527,312	3,750,927	(620,688)	(486,899)	(433,483)	(257,472)	(122,983)	(49,199)
722420	University Of Mississippi	12,283,657	14,235,802	14,543,800	12,049,698	(939,218)	(885,707)	(1,057,736)	(872,781)	(430,455)	(172,204)
722430	Mississippi State University	19,117,364	22,155,535	22,634,880	18,753,247	(1,472,886)	(1,134,451)	(1,342,126)	(1,134,500)	(703,435)	(281,409)
722470	MS University Of Women	1,481,581	1,717,038	1,754,186	1,453,363	(110,418)	(94,991)	(109,704)	(91,187)	(48,064)	(19,230)
722480	MS Valley State University	1,497,886	1,735,933	1,773,491	1,469,357	(247,300)	(221,437)	(225,825)	(166,192)	(82,560)	(33,028)

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, 2022**

<u>Group Number</u>	<u>Employer Name</u>	<u>NOL Sensitivity</u>		<u>NOL Sensitivity</u>		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%						
		Total	Employer's	Employer's	Employer's	2023	2024	2025	2026	2027	Thereafter
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
722540	University Press Of MS	\$ 97,118	\$ 112,552	\$ 114,987	\$ 95,268	\$ (3,894)	\$ (3,659)	\$ (5,244)	\$ (1,885)	\$ 857	\$ 343
722550	MS Institutions Of Higher Learning	314,039	363,946	371,820	308,057	(40,949)	(31,587)	(33,073)	(21,857)	(10,908)	(4,363)
722560	Delta State University	1,924,638	2,230,506	2,278,764	1,887,981	(171,073)	(156,702)	(178,255)	(124,173)	(65,194)	(26,080)
722570	MS Prison Industries	118,385	137,199	140,167	116,130	(12,249)	(12,234)	(7,891)	(1,797)	(5,314)	(2,122)
	Total Universities/Other State Agencies	84,803,176	98,280,275	100,406,600	83,187,970	(8,233,154)	(7,017,606)	(7,980,959)	(6,659,028)	(3,507,478)	(1,403,126)
	Grand Total All	\$ 458,407,000	\$ 531,258,000	\$ 542,752,000	\$ 449,676,000	\$ (44,994,000)	\$ (37,803,000)	\$ (41,960,000)	\$ (32,780,000)	\$ (17,318,000)	\$ (6,928,000)

**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**  
**Year Ended June 30, 2022**

**Note 1:   Sensitivity**

Measures of the employer's proportionate share of the collective net OPEB liability calculated using (1) healthcare cost trend rates that are one-percentage-point higher than the assumed healthcare cost trend rates and (2) healthcare cost trend rates that are one-percentage-point lower than the assumed healthcare 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.