



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, 2024



State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of Employer Allocations
Schedule of OPEB Amounts by Employer
Contents
June 30, 2024

Independent Auditor's Report	1
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Schedules

Schedule of Employer Allocations.....	4
Schedule of OPEB Amounts by Employer.....	16
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer.....	25

Supplementary Information

Schedule of OPEB Amounts by Employer – Sensitivity and Remaining Deferred Outflows (Inflows) of Resources.....	31
Note to the Schedule of OPEB Amounts by Employer – Sensitivity and Remaining Deferred Outflows (Inflows) of Resources	42

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, 2024 and the related notes. We have also audited the total for all entities for the columns titled June 30, 2023 employer's proportionate share of net OPEB liability, June 30, 2024 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, 2024 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, 2024, the June 30, 2023 employer's proportionate share of net OPEB liability, June 30, 2024 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, Schedules) as of and for the year ended June 30, 2024 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 GAAS, the financial statements of the OPEB Plan as of and for the year ended June 30, 2024, and our report thereon, dated June 9, 2025, 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 the 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, 2024 and related note (supplementary information) is presented for purposes of additional analysis and is not a required part of the Schedules.

The supplementary information 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 audits 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 GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the Schedules as a whole.

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

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 Mazars, LLP

**Jackson, Mississippi
June 9, 2025**

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of Employer Allocations
Year Ended June 30, 2024

		Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
<u>LIBRARIES:</u>							
711420	Choctaw County Library	2	\$458	0.00187374%	2	\$452	0.00186482%
711430	Amory Municipal Library	3	\$687	0.00281061%	3	\$679	0.00279722%
711440	Evans Memorial Library	3	\$687	0.00281061%	2	\$452	0.00186482%
711450	Wilkinson County Library System	3	\$572	0.00234218%	2	\$452	0.00186482%
711460	Covington County Library System	5	\$1,144	0.00468435%	6	\$1,357	0.00559445%
711470	Sharkey Issaquena County Library System	3	\$687	0.00281061%	3	\$679	0.00279722%
711490	Wayne Co Library System	9	\$2,021	0.00827569%	10	\$2,262	0.00932408%
711500	Benton Co Library System	3	\$687	0.00281061%	3	\$716	0.00295263%
711510	Lamar Co Library	16	\$3,700	0.01514607%	16	\$3,620	0.01491853%
711520	Bolivar Co Library	9	\$2,136	0.00874413%	11	\$2,489	0.01025649%
711530	Carnegie Public Library	5	\$1,144	0.00468435%	5	\$1,018	0.00419584%
711540	Carroll Co Library System	1	\$114	0.00046844%	0	\$0	0.00000000%
711550	Central Miss Regional Library	53	\$12,129	0.04965414%	53	\$11,916	0.04910683%
711560	Copiah-Jefferson Regional Library Sysem	3	\$763	0.00312290%	5	\$1,094	0.00450664%
711570	Dixie Regional Library System	13	\$2,899	0.01186703%	13	\$2,941	0.01212131%
711580	East Miss Regional Library	9	\$2,060	0.00843183%	9	\$2,036	0.00839167%
711590	Elizabeth Jones Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%
711600	First Regional Library	74	\$17,011	0.06964071%	73	\$16,403	0.06759959%
711610	Greenwood-Leflore Public Library System	5	\$1,144	0.00468435%	7	\$1,584	0.00652686%
711620	Hancock Co Library System	25	\$5,683	0.02326562%	25	\$5,656	0.02331020%
711630	Harriette Person Memorial Library	2	\$458	0.00187374%	2	\$452	0.00186482%
711640	Harrison Co Library System	51	\$11,671	0.04778040%	51	\$11,576	0.04770822%
711650	The Library - Hattiesburg; Petal	18	\$4,005	0.01639523%	17	\$3,884	0.01600634%
711660	Judge George W. Armstrong Library	6	\$1,373	0.00562122%	7	\$1,659	0.00683766%
711670	Humphreys Co Library System	2	\$496	0.00202989%	2	\$452	0.00186482%
711680	Jackson-George Regional Library	58	\$13,235	0.05418235%	58	\$13,047	0.05376887%
711690	Jackson-Hinds Library System	44	\$10,145	0.04153459%	43	\$9,766	0.04024895%
711700	Jennie Stephens Smith Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%
711710	Kemper-Newton Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%
711720	Laurel-Jones Co Library	12	\$2,822	0.01155474%	12	\$2,677	0.01103350%
711730	Lee-Itawamba Library System	22	\$4,996	0.02045501%	22	\$4,940	0.02035758%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
711740	Lincoln-Lawrence-Franklin Regional Library System	13	\$2,937	0.01202317%	15	\$3,281	0.01351992%
711750	Long Beach Public Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%
711760	Columbus-Lowndes Public Library	11	\$2,479	0.01014943%	12	\$2,715	0.01118890%
711770	Madison Co-Canton Public Library	32	\$7,247	0.02966757%	31	\$6,901	0.02843845%
711780	Marks-Quitman Co Public Library	3	\$687	0.00281061%	3	\$679	0.00279722%
711790	Marshall Co Library System	5	\$1,220	0.00499664%	6	\$1,282	0.00528365%
711800	Meridian-Lauderdale Co Library	14	\$3,166	0.01296004%	14	\$3,167	0.01305371%
711810	Mid Miss Regional Library System	28	\$6,408	0.02623238%	29	\$6,561	0.02703984%
711820	Neshoba Co Public Library	4	\$915	0.00374748%	4	\$905	0.00372963%
711830	Northeast Regional Library	16	\$3,700	0.01514607%	16	\$3,582	0.01476313%
711840	Noxubee Co Library	2	\$458	0.00187374%	2	\$452	0.00186482%
711850	Oktibbeha Co Library System	8	\$1,869	0.00765111%	10	\$2,262	0.00932408%
711860	Pearl River Co Library System	13	\$2,861	0.01171088%	13	\$2,941	0.01212131%
711870	Pike-Amite-Walthall Library System	15	\$3,433	0.01405306%	14	\$3,167	0.01305371%
711880	Pine Forest Regional Library	7	\$1,640	0.00671424%	8	\$1,810	0.00745927%
711890	Yazoo Library Association	3	\$687	0.00281061%	3	\$679	0.00279722%
711900	South Miss Regional Library	8	\$1,831	0.00749496%	9	\$1,923	0.00792547%
711910	Sunflower Public Library	11	\$2,403	0.00983714%	10	\$2,262	0.00932408%
711920	Tallahatchie Co Library	3	\$687	0.00281061%	3	\$679	0.00279722%
711930	Tombigbee Regional Library System	8	\$1,831	0.00749496%	8	\$1,772	0.00730386%
711940	Warren Co-Vicksburg Public Library System	9	\$2,098	0.00858798%	9	\$2,112	0.00870248%
711950	Washington Co Library System	11	\$2,441	0.00999329%	12	\$2,715	0.01118890%
711960	Yalobusha Co Public Library System	1	\$229	0.00093687%	1	\$226	0.00093241%
	Total Libraries	702	\$160,730	0.65799541%	711	\$160,856	0.66294221%

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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Year Ended June 30, 2024

		Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
COMMUNITY COLLEGES:							
711970	Coahoma Community College	191	\$43,633	0.17862998%	194	\$43,779	0.18042098%
711980	Copiah-Lincoln Community College	296	\$67,699	0.27715753%	302	\$68,213	0.28112107%
711990	East Central Community College	212	\$48,400	0.19814812%	204	\$46,154	0.19021127%
712000	East MS Community College	279	\$63,847	0.26138688%	280	\$63,424	0.26138509%
712010	Hinds Community College	956	\$218,850	0.89596053%	980	\$221,684	0.91360461%
712020	Holmes Community College	332	\$76,014	0.31119716%	335	\$75,755	0.31220134%
712030	Itawamba Community College	375	\$85,778	0.35117031%	368	\$83,334	0.34343701%
712040	Jones Co Junior College	353	\$80,743	0.33055916%	336	\$76,094	0.31359995%
712050	Meridian Community College	266	\$60,758	0.24873913%	277	\$62,708	0.25843247%
712060	MS Delta Community College	212	\$48,477	0.19846041%	212	\$48,002	0.19782593%
712070	MS Gulf Coast Community College	601	\$137,611	0.56337148%	610	\$137,897	0.56830278%
712080	Northeast MS Community College	316	\$72,200	0.29558266%	306	\$69,156	0.28500610%
712090	Northwest MS Community College	521	\$119,189	0.48795341%	511	\$115,612	0.47646058%
712100	Pearl River Community College	425	\$97,182	0.39785769%	412	\$93,176	0.38399677%
712110	Southwest MS Community College	184	\$42,145	0.17254032%	185	\$41,780	0.17218471%
	Total Community Colleges	5,517	\$1,262,526	5.16871477%	5,511	\$1,246,768	5.13819066%

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of Employer Allocations
Year Ended June 30, 2024

Group Number Employer Name		Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
SCHOOL DISTRICTS:							
712120	Aberdeen School District	156	\$35,699	0.14615180%	160	\$36,275	0.14949611%
712130	Alcorn County School District	411	\$94,093	0.38520994%	413	\$93,402	0.38492918%
712140	Amite County School District	157	\$35,852	0.14677638%	154	\$34,767	0.14328006%
712150	Amory School District	198	\$45,196	0.18503193%	197	\$44,646	0.18399521%
712160	Attala County School District	171	\$39,056	0.15989257%	183	\$41,441	0.17078610%
712170	Baldwyn School District	108	\$24,715	0.10118202%	109	\$24,661	0.10163249%
712180	Bay St. Louis-Waveland School	239	\$54,693	0.22391206%	237	\$53,507	0.22051453%
712200	Benton County School District	135	\$30,970	0.12678981%	139	\$31,524	0.12991554%
712210	Biloxi School District	684	\$156,452	0.64050716%	699	\$158,222	0.65206412%
712220	Booneville School District	159	\$36,272	0.14849398%	154	\$34,767	0.14328006%
712230	Brookhaven School District	379	\$86,731	0.35507393%	388	\$87,746	0.36161897%
712240	Calhoun County School District	334	\$76,395	0.31275862%	339	\$76,622	0.31577557%
712250	Canton School District	392	\$89,592	0.36678482%	403	\$91,177	0.37576050%
712260	Carroll County School District	116	\$26,546	0.10867698%	119	\$26,886	0.11080117%
713800	Chickasaw County School District	298	\$68,195	0.27918742%	296	\$66,894	0.27568202%
712280	Choctaw County School District	216	\$49,468	0.20252018%	218	\$49,397	0.20357579%
712290	Claiborne County School District	175	\$39,971	0.16364005%	179	\$40,385	0.16643486%
712300	Clarksdale School District	305	\$69,797	0.28574551%	336	\$75,943	0.31297834%
712320	Cleveland School District	401	\$91,728	0.37552894%	399	\$90,348	0.37234167%
712330	Clinton School District	545	\$124,643	0.51028215%	547	\$123,795	0.51018267%
712340	Coahoma Co Agriculture High School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712350	Coahoma County School District	201	\$45,921	0.18799869%	177	\$40,046	0.16503625%
712360	Coffeeville School District	71	\$16,210	0.06636166%	76	\$17,232	0.07101842%
712370	Columbia School District	214	\$49,011	0.20064644%	222	\$50,189	0.20683921%
712380	Columbus School District	472	\$108,090	0.44251519%	467	\$105,733	0.43574542%
712390	Copiah County School District	250	\$57,096	0.23374920%	267	\$60,295	0.24848678%
712400	Corinth School District	268	\$61,254	0.25076901%	268	\$60,596	0.24972999%
712410	Covington County School District	378	\$86,579	0.35444935%	396	\$89,631	0.36938904%
712420	Desoto County School District	3,545	\$811,324	3.32151835%	3,504	\$792,843	3.26746906%
712440	Durant School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712450	East Jasper School District	131	\$29,940	0.12257390%	137	\$30,883	0.12727372%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
712460	East Tallahatchie School District	135	\$30,894	0.12647752%	134	\$30,317	0.12494270%
712470	Enterprise School District	130	\$29,635	0.12132473%	126	\$28,432	0.11717263%
712480	Forest School District	200	\$45,654	0.18690567%	212	\$47,927	0.19751513%
712490	Forrest County School District	308	\$70,369	0.28808769%	320	\$72,286	0.29790441%
712500	Forrest Co Agriculture High School District	75	\$17,087	0.06995300%	80	\$17,987	0.07412645%
712510	Franklin County School District	171	\$39,208	0.16051715%	183	\$41,328	0.17031989%
712520	George County School District	488	\$111,599	0.45688053%	517	\$117,045	0.48236583%
712530	Greene County School District	228	\$52,100	0.21329419%	237	\$53,583	0.22082534%
712540	Greenville School District	556	\$127,275	0.52105617%	569	\$128,697	0.53038485%
712550	Greenwood School District	621	\$142,111	0.58179661%	637	\$144,006	0.59347780%
712560	Grenada School District	559	\$127,999	0.52402292%	563	\$127,452	0.52525661%
712570	Gulfport School District	716	\$163,813	0.67064316%	720	\$162,898	0.67133389%
712580	Hancock County School District	487	\$111,370	0.45594366%	494	\$111,766	0.46060964%
712590	Harrison County School District	1,732	\$396,394	1.62281592%	1,721	\$389,370	1.60467447%
712600	Hattiesburg School District	521	\$119,227	0.48810955%	520	\$117,686	0.48500765%
712610	Hazlehurst School District	172	\$39,399	0.16129788%	179	\$40,460	0.16674566%
712630	Hinds County School District	495	\$113,163	0.46328248%	505	\$114,292	0.47102153%
712640	Hollandale School District	82	\$18,841	0.07713567%	87	\$19,683	0.08111951%
712650	Holly Springs School District	152	\$34,670	0.14193589%	157	\$35,408	0.14592188%
712660	Holmes County School District	362	\$82,841	0.33914714%	382	\$86,464	0.35633533%
712670	Houston School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712680	Humphreys County School District	182	\$41,649	0.17051044%	179	\$40,536	0.16705647%
712710	Itawamba County School District	439	\$100,500	0.41144231%	448	\$101,283	0.41740806%
712720	Jackson County School District	1,005	\$229,949	0.94139875%	1,026	\$232,091	0.95649539%
712730	Jackson Independent School District	2,855	\$653,384	2.67492154%	2,976	\$673,197	2.77438053%
712740	Jefferson County School District	168	\$38,407	0.15723811%	185	\$41,818	0.17234011%
712750	Jefferson Davis Co School District	210	\$48,133	0.19705510%	212	\$48,002	0.19782593%
712760	Jones County School District	1,045	\$239,065	0.97871742%	1,039	\$234,957	0.96830589%
712770	Kemper County School District	192	\$43,900	0.17972300%	195	\$44,043	0.18150879%
712780	Kosciusko School District	271	\$62,055	0.25404806%	278	\$62,783	0.25874327%
712790	Lafayette County School District	376	\$86,121	0.35257561%	370	\$83,636	0.34468022%
712800	Lamar County School District	1,298	\$297,076	1.21621411%	1,354	\$306,413	1.26279147%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
712810	Lauderdale County School District	737	\$168,543	0.69000515%	726	\$164,293	0.67708374%
712820	Laurel School District	370	\$84,672	0.34664210%	375	\$84,805	0.34949767%
712830	Lawrence County School District	265	\$60,681	0.24842684%	256	\$57,995	0.23900730%
712840	Leake County School District	342	\$78,264	0.32040972%	343	\$77,603	0.31981600%
712850	Lee County School District	865	\$197,835	0.80992458%	856	\$193,742	0.79845220%
712860	Leflore County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712870	Leland School District	121	\$27,766	0.11367363%	131	\$29,601	0.12199007%
712880	Lincoln County School District	338	\$77,273	0.31634995%	340	\$76,924	0.31701878%
712890	Long Beach School District	311	\$71,170	0.29136674%	329	\$74,473	0.30691769%
712900	Louisville School District	361	\$82,650	0.33836641%	369	\$83,447	0.34390322%
712910	Lowndes County School District	655	\$149,968	0.61396249%	641	\$145,024	0.59767364%
712920	Lumberton School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712930	Madison County School District	1,590	\$363,860	1.48962416%	1,555	\$351,700	1.44942851%
712940	Marion County School District	277	\$63,351	0.25935699%	281	\$63,575	0.26200670%
712950	Marshall County School District	346	\$79,141	0.32400106%	333	\$75,378	0.31064732%
712960	Mccomb School District	346	\$79,065	0.32368877%	341	\$77,112	0.31779579%
712970	Meridian School District	667	\$152,638	0.62489265%	707	\$159,919	0.65905718%
712980	Monroe County School District	283	\$64,724	0.26497822%	285	\$64,367	0.26527013%
712990	Montgomery County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
713000	Moss Point School District	293	\$67,013	0.27434692%	295	\$66,667	0.27474961%
713020	Natchez-Adams School District	455	\$104,200	0.42658839%	463	\$104,790	0.43186039%
713030	Neshoba County School District	371	\$84,863	0.34742283%	359	\$81,260	0.33488994%
713040	Nettleton School District	139	\$31,733	0.12991271%	145	\$32,693	0.13473298%
713050	New Albany School District	274	\$62,703	0.25670253%	276	\$62,369	0.25703385%
713060	Newton County School District	208	\$47,676	0.19518136%	206	\$46,607	0.19207608%
713070	Newton School District	130	\$29,826	0.12210546%	130	\$29,374	0.12105766%
713080	North Bolivar School District	128	\$29,254	0.11976328%	127	\$28,809	0.11872664%
713090	North Panola School District	170	\$38,827	0.15895570%	187	\$42,195	0.17389413%
713100	North Pike School District	281	\$64,229	0.26294833%	275	\$62,218	0.25641225%
713110	North Tippah School District	152	\$34,860	0.14271661%	148	\$33,409	0.13768561%
713120	Noxubee School District	170	\$38,789	0.15879956%	176	\$39,744	0.16379304%
713130	Ocean Springs School District	651	\$149,015	0.61005887%	655	\$148,116	0.61041655%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
713140	Okolona School District	86	\$19,604	0.08025858%	86	\$19,533	0.08049791%
713160	Oxford School District	583	\$133,301	0.54572709%	558	\$126,132	0.51981756%
713170	Pascagoula School District	1,102	\$252,109	1.03211905%	1,126	\$254,678	1.04958080%
713180	Pass Christian School District	250	\$57,211	0.23421764%	247	\$55,845	0.23014942%
713190	Pearl School District	475	\$108,662	0.44485736%	474	\$107,203	0.44180607%
713200	Pearl River Co School District	341	\$78,112	0.31978514%	349	\$78,885	0.32509965%
713210	Perry County School District	167	\$38,255	0.15661353%	172	\$38,952	0.16052961%
713220	Petal School District	539	\$123,423	0.50528551%	523	\$118,252	0.48733867%
713230	Philadelphia School District	132	\$30,207	0.12366691%	136	\$30,770	0.12680751%
713240	Picayune School District	536	\$122,698	0.50231875%	526	\$118,893	0.48998050%
713250	Pontotoc School District	293	\$67,013	0.27434692%	299	\$67,685	0.27894545%
713260	Pontotoc County School District	414	\$94,665	0.38755211%	425	\$96,079	0.39596267%
713270	Poplarville School District	236	\$53,969	0.22094530%	243	\$55,016	0.22673059%
713280	Prentiss County School District	317	\$72,543	0.29698796%	319	\$72,135	0.29728281%
713290	Quitman School District	238	\$54,426	0.22281904%	242	\$54,676	0.22533198%
713300	Quitman County School District	146	\$33,411	0.13678310%	158	\$35,785	0.14747589%
713310	Rankin County School District	2,307	\$527,940	2.16136034%	2,296	\$519,500	2.14096458%
713320	Richton School District	75	\$17,049	0.06979686%	80	\$18,137	0.07474806%
713330	Scott County School District	468	\$107,060	0.43829927%	474	\$107,241	0.44196148%
713340	Senatobia School District	212	\$48,400	0.19814812%	213	\$48,228	0.19875834%
713360	Simpson County School District	403	\$92,224	0.37755883%	439	\$99,209	0.40886099%
713370	Smith County School District	300	\$68,729	0.28137345%	309	\$69,835	0.28780332%
713380	South Delta School District	98	\$22,350	0.09150102%	118	\$26,773	0.11033497%
713390	South Panola School District	594	\$135,971	0.55665725%	606	\$137,068	0.56488395%
713400	South Pike School District	200	\$45,845	0.18768640%	212	\$48,002	0.19782593%
713410	South Tippah School District	337	\$77,044	0.31541308%	348	\$78,809	0.32478885%
713430	Starkville-Oktibbeha	734	\$168,047	0.68797527%	736	\$166,517	0.68625242%
713440	Stone County School District	304	\$69,645	0.28512093%	301	\$68,138	0.28081026%
713450	Sunflower School District	436	\$99,852	0.40878785%	447	\$101,170	0.41694186%
713460	Tate County School District	235	\$53,816	0.22032072%	238	\$53,922	0.22222395%
713470	Tishomingo Co School District	400	\$91,537	0.37474822%	393	\$88,915	0.36643641%
713480	Tunica County School District	265	\$60,605	0.24811455%	281	\$63,462	0.26154049%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
713490	Tupelo School District	959	\$219,460	0.89845885%	952	\$215,462	0.88796339%
713500	Union County School District	328	\$74,984	0.30698125%	326	\$73,832	0.30427587%
713510	Union School District	121	\$27,576	0.11289290%	122	\$27,564	0.11359840%
713520	Vicksburg-Warren School District	909	\$208,018	0.85161532%	937	\$211,955	0.87351106%
713530	Walthall County School District	226	\$51,642	0.21142045%	252	\$57,052	0.23512226%
713540	Water Valley School District	137	\$31,428	0.12866355%	141	\$31,901	0.13146955%
713550	Wayne County School District	403	\$92,300	0.37787112%	413	\$93,402	0.38492918%
713560	Webster County School District	237	\$54,121	0.22156988%	236	\$53,356	0.21989293%
713570	West Bolivar School District	158	\$36,157	0.14802555%	164	\$37,104	0.15291494%
713580	West Jasper School District	201	\$45,921	0.18799869%	201	\$45,551	0.18772485%
713590	West Point School District	357	\$81,773	0.33477507%	363	\$82,052	0.33815337%
713600	West Tallahatchie School District	99	\$22,579	0.09243789%	103	\$23,379	0.09634884%
713610	Western Line School District	261	\$59,766	0.24467936%	262	\$59,163	0.24382474%
713620	Wilkinson County School District	103	\$23,571	0.09649767%	127	\$28,771	0.11857124%
713630	Winona County School District	149	\$34,098	0.13959371%	159	\$35,973	0.14825290%
713640	Yazoo City School District	236	\$54,045	0.22125759%	254	\$57,391	0.23652087%
713650	Yazoo County School District	194	\$44,396	0.18175288%	186	\$42,082	0.17342792%
721310	MS School for the Deaf	107	\$24,410	0.09993286%	114	\$25,868	0.10660533%
721330	MS School of the Arts	32	\$7,285	0.02982371%	33	\$7,428	0.03061407%
	Total School Districts	57,066	\$13,059,219	53.46376653%	57,807	\$13,078,639	53.89971950%

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, 2024

		Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
STATE AGENCIES:							
721300	Office of Workforce	16	\$3,738	0.01530222%	15	\$3,431	0.01414152%
721290	The MS Real Estate	3	\$687	0.00281061%	0	\$0	0.00000000%
721320	MS Board of Psychology	1	\$229	0.00093687%	1	\$226	0.00093241%
721340	MS State Board of Examiners for Prof Counselors	1	\$229	0.00093687%	1	\$226	0.00093241%
721350	MS Dept Of Child Protection Services	1,593	\$364,623	1.49274706%	1,456	\$329,302	1.35712010%
721360	MS Board Of Optometry	1	\$229	0.00093687%	1	\$226	0.00093241%
721370	Charter School Authorizer Board	4	\$915	0.00374748%	3	\$679	0.00279722%
721380	Office Of State Public Defender	23	\$5,187	0.02123573%	21	\$4,713	0.01942517%
721390	Board Of Tax Appeals	6	\$1,373	0.00562122%	6	\$1,357	0.00559445%
721410	MS State Board Of Physical Therapy	2	\$458	0.00187374%	2	\$452	0.00186482%
721430	Military Department - Adjutant General's Office	92	\$20,977	0.08587980%	92	\$20,815	0.08578155%
721480	MS Capital Post-Conviction Counsel	8	\$1,831	0.00749496%	8	\$1,810	0.00745927%
721490	MS Board Of Geologists	1	\$229	0.00093687%	1	\$226	0.00093241%
721500	MS Dept Of Transportation	2,438	\$557,957	2.28424652%	2,428	\$549,251	2.26357625%
721510	South MS Regional Center	0	\$0	0.00000000%	0	\$0	0.00000000%
721520	MS Dept Of Corrections	1,691	\$386,859	1.58377965%	1,643	\$371,761	1.53210204%
721530	Archives & History Dept	139	\$31,695	0.12975657%	138	\$31,109	0.12820612%
721540	Legislative Peer Committee	22	\$5,035	0.02061115%	21	\$4,789	0.01973597%
721550	MS Public Service Commission	63	\$14,341	0.05871055%	64	\$14,555	0.05998493%
721560	Dept Of Environmental Quality	337	\$77,196	0.31603766%	341	\$77,037	0.31748498%
721570	MS State Hospital	911	\$208,361	0.85302063%	896	\$202,641	0.83512692%
721590	MS Real Estate Commission	15	\$3,509	0.01436535%	17	\$3,922	0.01616174%
721600	Mississippi State Senate Staff	37	\$8,505	0.03482036%	36	\$8,107	0.03341129%
721610	Mississippi State Senate Members	46	\$10,450	0.04278375%	45	\$10,181	0.04195837%
721620	MS House Of Representatives Staff	42	\$9,688	0.03966085%	43	\$9,804	0.04040435%
721630	MS House Of Representatives Members	105	\$24,028	0.09837141%	101	\$22,851	0.09417323%
721640	Attorney General'S Office	263	\$60,262	0.24670924%	250	\$56,599	0.23325745%
721650	MS Arts Commission	11	\$2,517	0.01030558%	10	\$2,338	0.00963488%
721660	Boswell Regional Center	677	\$154,927	0.63426136%	668	\$151,057	0.62253786%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	1,321	\$302,340	1.23776213%	1,247	\$282,092	1.16255760%
721680	State Insurance Department	107	\$24,448	0.10008900%	104	\$23,530	0.09697045%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
721690	Ellisville State School	935	\$214,006	0.87613010%	933	\$211,013	0.86962603%
721710	State Dept Of Health	1,574	\$360,122	1.47432194%	1,544	\$349,249	1.43932742%
721720	State Soil & Water Conservation	11	\$2,517	0.01030558%	10	\$2,262	0.00932408%
721730	Banking & Consumer Finance	65	\$14,913	0.06105273%	63	\$14,254	0.05874172%
721750	MS Workers Compensation Commission	47	\$10,641	0.04356448%	48	\$10,935	0.04506640%
721760	Veterans Home Purchase Board	14	\$3,242	0.01327233%	15	\$3,356	0.01383072%
721770	MS State Personnel Board	42	\$9,688	0.03966085%	40	\$9,012	0.03714093%
721780	State Veterans Affairs Board	295	\$67,585	0.27668910%	341	\$77,112	0.31779579%
721790	State Fair Commission	0	\$0	0.00000000%	0	\$0	0.00000000%
721800	MS Dept Of Information Technology Services	114	\$26,050	0.10664710%	101	\$22,889	0.09432863%
721810	State Aid Road Construction	45	\$10,184	0.04169074%	48	\$10,747	0.04428939%
721820	Rehabilitation Services	891	\$203,823	0.83443936%	871	\$197,098	0.81228292%
721830	MS Gaming Commission	97	\$22,121	0.09056415%	95	\$21,418	0.08826797%
721840	MS Department Of Revenue	514	\$117,663	0.48170760%	598	\$135,295	0.55758009%
721850	Joint Legislative Budget Office	28	\$6,408	0.02623238%	30	\$6,863	0.02828305%
721860	MS Finance And Administration	282	\$64,419	0.26372906%	286	\$64,782	0.26697954%
721870	MS Cosmetology Board	9	\$2,060	0.00843183%	5	\$1,094	0.00450664%
721880	Board Social Workers, Marriage, Family Therapists	2	\$458	0.00187374%	2	\$452	0.00186482%
721890	MS Library Commission	42	\$9,650	0.03950471%	40	\$8,974	0.03698552%
721900	MS Emergency Management	138	\$31,504	0.12897584%	143	\$32,353	0.13333437%
721910	MS Secretary Of State	88	\$20,176	0.08260075%	85	\$19,231	0.07925470%
721920	MS Dept Of Human Services	1,401	\$320,494	1.31208719%	1,387	\$313,842	1.29340554%
721930	MS Board Of Nursing	20	\$4,539	0.01858127%	26	\$5,769	0.02377641%
721940	MS Dept Of Education	408	\$93,406	0.38239933%	416	\$94,043	0.38757100%
721950	MS Community College Board	40	\$9,230	0.03778711%	41	\$9,238	0.03807333%
721960	Military Department - Army Guard	255	\$58,431	0.23921428%	256	\$57,844	0.23838569%
721970	Military Department - Air Guard	156	\$35,776	0.14646409%	151	\$34,088	0.14048283%
721980	Military Department - Ycp (Shelby Base Ops)	76	\$17,316	0.07088987%	69	\$15,536	0.06402536%
721990	Educational Television (MS Public Broadcasting)	71	\$16,286	0.06667395%	77	\$17,496	0.07210623%
722010	Pearl River Basin Development Dist.	0	\$0	0.00000000%	0	\$0	0.00000000%
722020	MS Dept Of Wildlife, Fisheries & Parks	500	\$114,498	0.46874756%	493	\$111,615	0.45998803%
722040	Public Employees Retirement System	143	\$32,801	0.13428478%	135	\$30,506	0.12571970%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
722050	MS Bureau Of Narcotics	121	\$27,576	0.11289290%	121	\$27,300	0.11251059%
722060	North MS Regional Center	591	\$135,170	0.55337820%	629	\$142,271	0.58632934%
722070	MS Oil & Gas Board	29	\$6,636	0.02716925%	28	\$6,259	0.02579663%
722080	MS Animal Health Board	24	\$5,492	0.02248489%	21	\$4,827	0.01989137%
722090	State Treasurer's Office	32	\$7,285	0.02982371%	32	\$7,164	0.02952626%
722110	Medicaid Division	809	\$185,134	0.75792827%	826	\$186,842	0.77001375%
722120	MS Dept Of Agriculture & Commerce	209	\$47,866	0.19596209%	208	\$46,984	0.19363010%
722130	MS Office Of State Auditor	119	\$27,270	0.11164374%	125	\$28,168	0.11608482%
722150	Governor's Office	22	\$4,996	0.02045501%	21	\$4,789	0.01973597%
722170	MS State Board Of Pharmacy	18	\$4,005	0.01639523%	18	\$3,997	0.01647254%
722180	MS Supreme Court	246	\$56,219	0.23015786%	244	\$55,166	0.22735219%
722190	Barber Examiners Board	2	\$458	0.00187374%	2	\$490	0.00202022%
722200	Grand Gulf Military	3	\$687	0.00281061%	4	\$905	0.00372963%
722220	MS Development Authority	166	\$37,988	0.15552051%	175	\$39,480	0.16270523%
722230	Mental Health Dept Of MS	96	\$22,007	0.09009572%	84	\$18,929	0.07801148%
722240	MS Motor Vehicle Commission	3	\$687	0.00281061%	3	\$679	0.00279722%
722250	District Attorneys & Staff	207	\$47,294	0.19361991%	191	\$43,213	0.17808996%
722260	State Architecture Board	2	\$458	0.00187374%	2	\$452	0.00186482%
722270	East MS State Hospital	613	\$140,357	0.57461393%	644	\$145,665	0.60031546%
722280	MS State Board Of Contractors	16	\$3,738	0.01530222%	13	\$2,903	0.01196590%
722290	State Fire Academy	59	\$13,502	0.05527536%	56	\$12,670	0.05221486%
722310	Hudspeth Center	483	\$110,493	0.45235233%	470	\$106,374	0.43838724%
722320	Professional Engineers & Land Surveyors Board	2	\$343	0.00140531%	2	\$452	0.00186482%
722360	MS Ethics Commission	6	\$1,373	0.00562122%	6	\$1,357	0.00559445%
722370	Nursing Home Administrators Board	2	\$458	0.00187374%	2	\$452	0.00186482%
722390	MS Judicial Performance Commission	2	\$458	0.00187374%	2	\$528	0.00217562%
722450	MS Dept Of Employment Security	329	\$75,213	0.30791812%	363	\$82,014	0.33799796%
722490	State Dental Examiners Board	8	\$1,754	0.00718267%	6	\$1,433	0.00590525%
722510	MS Forestry Commission	221	\$50,574	0.20704839%	232	\$52,451	0.21616330%
722520	Medical Licensure Board	20	\$4,577	0.01873741%	19	\$4,186	0.01724955%
722530	Public Accountancy Board Of MS	3	\$763	0.00312290%	5	\$1,056	0.00435124%
722590	Board Of Funeral Services	1	\$229	0.00093687%	1	\$226	0.00093241%

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, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
722600	Administrative Office Of The Courts/Trial Support	268	\$61,330	0.25108130%	262	\$59,352	0.24460175%
722620	MS Dept Of Marine Resources	148	\$33,831	0.13850069%	145	\$32,768	0.13504378%
722630	Mississippi Auctioneers Commission	0	\$0	0.00000000%	0	\$0	0.00000000%
722700	MS Athletic Commission	1	\$114	0.00046844%	0	\$0	0.00000000%
	Total State Agencies	23,156	\$5,299,165	21.69448652%	22,963	\$5,195,255	21.41073357%
UNIVERSITIES/OTHER STATE AGENCIES:							
721460	MS Business Finance Corp	3	\$687	0.00281061%	3	\$679	0.00279722%
721470	Mississippi State Bar	18	\$4,081	0.01670752%	19	\$4,299	0.01771576%
721580	MS Industries For The Blind	67	\$15,256	0.06245804%	67	\$15,234	0.06278215%
721700	MS Port Authority/Gulfport	25	\$5,797	0.02373405%	27	\$6,033	0.02486422%
721740	Yellow Creek Port Authority	12	\$2,746	0.01124245%	12	\$2,715	0.01118890%
722100	Pearl River Valley Water Supply	86	\$19,719	0.08072701%	83	\$18,665	0.07692367%
722160	Pat Harrison Waterway District	27	\$6,217	0.02545165%	26	\$5,882	0.02424261%
722210	Tombigbee River Valley Water Mgt	16	\$3,700	0.01514607%	17	\$3,733	0.01538473%
722330	University Medical Center	7,615	\$1,742,631	7.13426916%	7,797	\$1,763,976	7.26967576%
722340	University Of Southern MS	1,925	\$440,599	1.80378808%	1,963	\$444,047	1.83000645%
722400	Alcorn State University	507	\$115,985	0.47483722%	490	\$110,785	0.45656920%
722410	Jackson State University	917	\$209,773	0.85879800%	873	\$197,551	0.81414774%
722420	University Of Mississippi	3,182	\$728,254	2.98143435%	3,017	\$682,510	2.81276467%
722430	Mississippi State University	4,693	\$1,073,960	4.39673344%	4,602	\$1,041,262	4.29125323%
722470	MS University Of Women	349	\$79,828	0.32681167%	359	\$81,185	0.33457913%
722480	MS Valley State University	320	\$73,306	0.30011086%	344	\$77,791	0.32059301%
722540	University Press Of MS	23	\$5,225	0.02139188%	25	\$5,694	0.02346561%
722550	MS Institutions Of Higher Learning	67	\$15,409	0.06308262%	71	\$16,101	0.06635638%
722560	Delta State University	404	\$92,529	0.37880799%	433	\$97,965	0.40373274%
722570	MS Prison Industries	39	\$8,963	0.03669410%	32	\$7,127	0.02937086%
	Total Universities/Other State Agencies	20,296	\$4,644,665	19.01503677%	20,258	\$4,583,234	18.88841405%
	Grand Total All	106,738	\$24,426,305	100.00000000%	107,249	\$24,264,752	100.00000000%

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group NumberEmployer Name		June 30, 2023 Employer's Proportionate Share of Net OPEB Liability	June 30, 2024 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEB ExpenseAllocation due to Change in Proportionate ShareTotal OPEB Expense		
				Net Difference Between Projected and Actual Experience		Changes in Proportion and Differences Between Employer Total Contributions Deferred Outflows			Net Difference Between Projected and Actual Experience		Changes in Proportion and Differences Between Employer Total Contributions Deferred Inflows					
				Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Assumptions	Share of Contributions	Total Deferred Inflows of Resources			
LIBRARIES:																
711420	Choctaw County Library	10,319	10,470	2,163	0	413	3,117	5,693	1,855	0	799	4,261	6,915	(443)	2,750	2,307
711430	Amory Municipal Library	15,479	15,705	3,244	1	619	8,214	12,078	2,783	0	1,199	3,815	7,797	(665)	108	(557)
711440	Evans Memorial Library	10,319	15,705	3,244	1	619	8,720	12,584	2,783	0	1,199	2,358	6,340	(665)	832	167
711450	Wilkinson County Library System	10,319	13,088	2,704	1	516	7,059	10,280	2,319	0	999	3,690	7,008	(554)	(737)	(1,291)
711460	Covington County Library System	30,958	26,175	5,407	1	1,032	4,658	11,098	4,638	0	1,998	8,136	14,772	(1,109)	762	(347)
711470	Sharkey Issaquena County Library System	15,479	15,705	3,244	1	619	407	4,271	2,783	0	1,199	5	3,987	(665)	165	(500)
711490	Wayne Co Library System	51,597	46,243	9,553	2	1,823	5,238	16,616	8,194	0	3,530	6,186	17,910	(1,958)	(750)	(2,708)
711500	Benton Co Library System	16,339	15,705	3,244	1	619	8,676	12,540	2,783	0	1,199	8,954	12,936	(665)	93	(572)
711510	Lamar Co Library	82,555	84,634	17,484	3	3,337	7,868	28,692	14,997	0	6,461	8,560	30,018	(3,584)	(214)	(3,798)
711520	Bolivar Co Library	56,757	48,861	10,094	2	1,926	8,838	20,860	8,658	0	3,730	13,190	25,578	(2,069)	(3,053)	(5,122)
711530	Carnegie Public Library	23,219	26,175	5,407	1	1,032	3,322	9,762	4,638	0	1,998	9,051	15,687	(1,109)	(4,065)	(5,174)
711540	Carroll Co Library System	0	2,618	541	0	103	2,901	3,545	464	0	200	8,718	9,382	(111)	(1,382)	(1,493)
711550	Central Miss Regional Library	271,745	277,459	57,318	11	10,939	2,813	71,081	49,164	0	21,180	44,174	114,518	(11,751)	(15,242)	(26,993)
711560	Copiah-Jefferson Regional Library Sysem	24,939	17,450	3,605	1	688	8,608	12,902	3,092	0	1,332	12,884	17,308	(739)	(1,518)	(2,257)
711570	Dixie Regional Library System	67,076	66,311	13,699	3	2,614	2,326	18,642	11,750	0	5,062	5,238	22,050	(2,808)	(653)	(3,461)
711580	East Miss Regional Library	46,437	47,116	9,733	2	1,858	3,883	15,476	8,349	0	3,597	3,407	15,353	(1,995)	791	(1,204)
711590	Elizabeth Jones Library	25,799	26,175	5,407	1	1,032	7,899	14,339	4,638	0	1,998	3,828	10,464	(1,109)	(450)	(1,559)
711600	First Regional Library	374,079	389,141	80,389	15	15,342	59,011	154,757	68,953	0	29,706	45,093	143,752	(16,480)	(142)	(16,622)
711610	Greenwood-Leflore Public Library System	36,118	26,175	5,407	1	1,032	8,963	15,403	4,638	0	1,998	20,569	27,205	(1,109)	(2,762)	(3,871)
711620	Hancock Co Library System	128,993	130,005	26,856	5	5,125	13,613	45,599	23,036	0	9,924	7,146	40,106	(5,506)	2,232	(3,274)
711630	Harriette Person Memorial Library	10,319	10,470	2,163	0	413	278	2,854	1,855	0	799	3	2,657	(443)	113	(330)
711640	Harrison Co Library System	264,005	266,989	55,155	11	10,526	35,233	100,925	47,309	0	20,381	7,351	75,041	(11,307)	6,410	(4,897)
711650	The Library - Hattiesburg; Petal	88,575	91,614	18,926	4	3,612	19,118	41,660	16,233	0	6,994	14,833	38,060	(3,880)	(1,136)	(5,016)
711660	Judge George W. Armstrong Library	37,838	31,410	6,489	1	1,238	4,224	11,952	5,566	0	2,398	7,591	15,555	(1,330)	(1,325)	(2,655)
711670	Humphreys Co Library System	10,319	11,343	2,343	0	447	1,226	4,016	2,010	0	866	3,267	6,143	(480)	(566)	(1,046)
711680	Jackson-George Regional Library	297,543	302,762	62,545	12	11,936	3,881	78,374	53,648	0	23,112	11,441	88,201	(12,822)	(1,134)	(13,956)
711690	Jackson-Hinds Library System	222,728	232,089	47,945	9	9,150	6,668	63,772	41,125	0	17,717	75,780	134,622	(9,829)	(27,527)	(37,356)
711700	Jennie Stephens Smith Library	25,799	26,175	5,407	1	1,032	5,114	11,554	4,638	0	1,998	3,605	10,241	(1,109)	808	(301)
711710	Kemper-Newton Library	25,799	26,175	5,407	1	1,032	3,074	9,514	4,638	0	1,998	12,310	18,946	(1,109)	(1,512)	(2,621)
711720	Laurel-Jones Co Library	61,057	64,566	13,338	3	2,546	10,793	26,680	11,441	0	4,929	1,737	18,107	(2,734)	658	(2,076)
711730	Lee-Itawamba Library System	112,654	114,299	23,612	5	4,506	6,708	34,831	20,253	0	8,725	5,076	34,054	(4,841)	(1,327)	(6,168)
711740	Lincoln-Lawrence-Franklin Regional Library System	74,816	67,184	13,879	3	2,649	11,969	28,500	11,905	0	5,129	19,181	36,215	(2,845)	(5,033)	(7,878)
711750	Long Beach Public Library	25,799	26,175	5,407	1	1,032	722	7,162	4,638	0	1,998	11	6,647	(1,109)	334	(775)
711760	Columbus-Lowndes Public Library	61,917	56,713	11,716	2	2,236	11,397	25,351	10,049	0	4,329	10,843	25,221	(2,402)	(934)	(3,336)
711770	Madison Co-Canton Public Library	157,371	165,778	34,246	7	6,536	20,690	61,479	29,375	0	12,655	73	42,103	(7,021)	8,342	1,321
711780	Marks-Quitman Co Public Library	15,479	15,705	3,244	1	619	4,624	8,488	2,783	0	1,199	3	9,885	(665)	945	280
711790	Marshall Co Library System	29,238	27,920	5,768	1	1,101	7,731	14,601	4,947	0	2,131	7,435	14,513	(1,182)	(677)	(1,859)
711800	Meridian-Lauderdale Co Library	72,236	72,419	14,960	3	2,855	11,361	29,179	12,832	0	5,528	7,640	26,000	(3,067)	(2,793)	(5,860)
711810	Mid Miss Regional Library System	149,632	146,582	30,281	6	5,779	9,109	45,175	25,973	0	11,190	11,013	48,176	(6,208)	(752)	(6,960)
711820	Neshoba Co Public Library	20,639	20,940	4,326	1	826	8,070	13,223	3,710	0	1,599	6,625	11,934	(887)	(519)	(1,406)
711830	Northeast Regional Library	81,695	84,634	17,484	3	3,337	10,893	31,717	14,997	0	6,461	7,962	29,420	(3,584)	(793)	(4,377)
711840	Noxubee Co Library	10,319	10,470	2,163	0	413	271	2,847	1,855	0	799	663	3,317	(443)	(1,066)	(1,509)
711850	Oktibbeha Co Library System	51,597	42,753	8,832	2	1,686	23,040	33,560	7,576	0	3,264	12,607	23,447	(1,811)	2,204	393
711860	Pearl River Co Library System	67,076	65,439	13,518	3	2,580	25,911	42,012	11,595	0	4,995	13,527	30,117	(2,771)	4,480	1,709
711870	Pike-Amite-Walthall Library System	72,236	78,526	16,222	3	3,096	7,067	26,388	13,914	0	5,994	4,708	24,616	(3,326)	(1,302)	(4,628)
711880	Pine Forest Regional Library	41,278	37,518	7,751	1	1,479	7,994	17,225	6,648	0	2,864	12,335	21,847	(1,589)	(4,129)	(5,718)
711890	Yazoo Library Association	15,479	15,705	3,244	1	619	7,694	11,558	2,783	0	1,199	4,056	8,038	(665)	(1,202)	(1,867)
711900	South Miss Regional Library	43,858	41,881	8,652	2	1,651	6,021	16,326	7,421	0	3,197	10,810	21,428	(1,774)	(812)	(2,586)
711910	Sunflower Public Library	51,597	54,968	11,355	2	2,167	7,785	21,309	9,740	0	4,196	7,623	21,559	(2,328)	(2,970)	(5,298)
711920	Tallahatchie Co Library	15,479	15,705	3,244	1	619	7,248	11,112	2,783	0	1,199	8,927	12,909	(665)	1,072	407
711930	Tombigbee Regional Library System	40,418	41,881	8,652	2	1,651	4,927	15,232	7,421	0	3,197	2,291	12,909	(1,774)	152	(1,622)
711940	Warren Co-Vicksburg Public Library System	48,157	47,988	9,913	2	1,892	2,621	14,428	8,503	0	3,663	608	12,774	(2,032)	1,361	(671)

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources							
		June 30, 2023	June 30, 2024	Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Earnings on OPEB Plan Investments	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Earnings on OPEB Plan Investments	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources			
711950	Washington Co Library System	61,917	55,841	11,536	2	2,202	2,577	16,317	9,895	0	4,263	11,060	25,218	(2,365)	(2,223)	(4,588)
711960	Yalobusha Co Public Library System	5,160	5,235	1,081	0	206	1,227	2,514	928	0	400	3,651	4,979	(222)	(315)	(537)
	Total Libraries	3,668,555	3,676,768	759,547	149	144,957	473,400	1,378,053	651,502	0	280,674	525,909	1,458,085	(155,713)	(56,403)	(212,116)

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group Number		Employer Name	June 30, 2023	June 30, 2024	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEB Expense			Allocation due to Change in Proportionate Share			Total OPEB Expense				
					Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate										Total Deferred Inflows of Resources	
					Difference Between Expected and Actual Experience	and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Share of Contributions	Difference Between Expected and Actual Experience		and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions												

COMMUNITY COLLEGES:																	
711970	Coahoma Community College	998,405	998,156	206,200	39	39,352	10,748	256,339	176,867	0	76,196	72,665	325,728	(42,273)	(8,252)	(50,525)	
711980	Copiah-Lincoln Community College	1,555,654	1,548,712	319,934	61	61,058	89,555	470,608	274,422	0	118,224	39,904	432,550	(65,589)	11,252	(54,337)	
711990	East Central Community College	1,052,582	1,107,220	228,730	44	43,652	77,305	349,731	196,192	0	84,522	9,316	290,030	(46,892)	23,424	(23,468)	
712000	East MS Community College	1,446,440	1,460,588	301,729	58	57,584	79,914	439,285	258,807	0	111,497	36,829	407,133	(61,857)	(9,036)	(70,893)	
712010	Hinds Community College	5,055,660	5,006,484	1,034,243	197	197,380	49,730	1,281,550	887,117	0	382,181	323,641	1,592,939	(212,029)	(37,464)	(249,493)	
712020	Holmes Community College	1,727,644	1,738,920	359,227	68	68,557	31,232	459,084	308,126	0	132,744	23,336	464,206	(73,645)	992	(72,653)	
712030	Itawamba Community College	1,900,495	1,962,283	405,370	77	77,363	106,457	589,267	347,704	0	149,795	20,856	518,355	(83,104)	13,219	(69,885)	
712040	Jones Co Junior College	1,735,384	1,847,112	381,578	73	72,822	126,894	581,367	327,297	0	141,003	26,283	494,583	(78,227)	12,719	(65,508)	
712050	Meridian Community College	1,430,101	1,389,914	287,130	55	54,797	3,986	345,968	246,284	0	106,102	101,736	454,122	(58,864)	(20,222)	(79,086)	
712060	MS Delta Community College	1,094,719	1,108,965	229,091	44	43,721	5,838	278,694	196,502	0	84,655	39,185	320,342	(46,966)	(11,513)	(58,479)	
712070	MS Gulf Coast Community College	3,144,846	3,148,030	650,322	124	124,111	41,693	816,250	557,811	0	240,312	196,253	994,376	(133,322)	(10,451)	(143,773)	
712080	Northeast MS Community College	1,577,153	1,651,669	341,203	65	65,117	123,700	530,085	292,665	0	126,084	6,526	425,275	(69,950)	49,594	(20,356)	
712090	Northwest MS Community College	2,636,614	2,726,606	563,264	107	107,496	142,296	813,163	483,137	0	208,141	71,560	762,838	(115,474)	(6,443)	(121,917)	
712100	Pearl River Community College	2,124,942	2,223,165	459,263	88	87,648	211,998	758,997	393,931	0	169,710	3,492	567,133	(94,153)	80,362	(13,791)	
712110	Southwest MS Community College	952,827	964,128	199,170	38	38,011	25,936	263,155	170,837	0	73,599	11,837	256,273	(40,832)	11,324	(29,508)	
	Total Community Colleges	28,433,466	28,881,952	5,966,454	1,138	1,138,669	1,127,282	8,233,543	5,117,699	0	2,204,765	983,419	8,305,883	(1,223,177)	99,505	(1,123,672)	

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group Number				Deferred Outflows of Resources					Deferred Inflows of Resources									
				Net Difference Between Projected and Actual Expected Earnings on OPEB Plan Investments			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Expected Earnings on OPEB Plan Investments			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of						
				Difference and Actual Expected Earnings on OPEB Plan			Employer Total Deferred Outflows of Resources		Difference and Actual Expected Earnings on OPEB Plan			Employer Total Deferred Inflows of Resources						
		June 30, 2023	June 30, 2024	Share of Net OPEB Liability	Proportionate	Share of Net OPEB Liability	Proportionate	Share of Net OPEB Liability	Proportionate	Share of Net OPEB Liability	Proportionate	Share of Net OPEB Liability	Proportionate	Share of Net OPEB Liability	Proportionate	Share of Net OPEB Liability	Proportionate	Share of Net OPEB Liability
Employer Name		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Expense	Share	Total OPEB Expense		
SCHOOL DISTRICTS:																		
712120	Aberdeen School District	827,274	816,673	168,709	32	32,197	26,288	227,226	144,709	0	62,343	17,191	224,243	(34,587)	(1,541)	(36,128)		
712130	Alcorn County School District	2,130,102	2,152,491	444,663	85	84,862	133,969	663,579	381,408	0	164,315	11,175	556,898	(91,160)	44,759	(46,401)		
712140	Amite County School District	792,876	820,163	169,430	32	32,335	39,939	241,736	145,328	0	62,609	55,565	263,502	(34,735)	(4,695)	(39,430)		
712150	Amory School District	1,018,184	1,033,929	213,590	41	40,763	58,407	312,801	183,206	0	78,927	1,254	263,387	(43,788)	23,939	(19,849)		
712160	Attala County School District	945,088	893,454	184,570	35	35,224	14,337	234,166	158,314	0	68,204	60,855	287,373	(37,839)	(5,106)	(42,945)		
712170	Baldwyn School District	562,409	565,389	116,798	22	22,290	35,638	174,748	100,183	0	43,160	18,558	161,901	(23,945)	3,650	(20,295)		
712180	Bay St. Louis-Waveland School	1,220,272	1,251,185	258,471	49	49,328	109,116	416,964	221,702	0	95,512	52,385	369,599	(52,989)	29,400	(23,589)		
712200	Benton County School District	718,920	708,481	146,359	28	27,932	43,817	218,136	125,538	0	54,083	91,692	271,313	(30,005)	(30,007)	(60,012)		
712210	Biloxi School District	3,608,360	3,579,052	739,363	141	141,104	228,756	1,109,364	634,185	0	273,215	87,664	995,064	(151,576)	123,154	(28,422)		
712220	Booneville School District	792,876	829,761	171,413	33	32,713	80,757	284,916	147,028	0	63,342	1,775	212,145	(35,141)	23,284	(11,857)		
712230	Brookhaven School District	2,001,109	1,984,096	409,876	78	78,223	68,141	556,318	351,569	0	151,460	39,428	542,457	(84,028)	7,688	(76,340)		
712240	Calhoun County School District	1,747,423	1,747,645	361,030	69	68,901	101,330	531,330	309,672	0	133,410	17,376	460,458	(74,014)	38,613	(35,401)		
712250	Canton School District	2,079,365	2,049,535	423,394	81	80,803	106,489	610,767	363,165	0	156,456	126,545	646,166	(86,800)	23,146	(63,654)		
712260	Carroll County School District	613,146	607,270	125,450	24	23,942	18,000	167,416	107,604	0	46,357	44,259	198,220	(25,718)	(20,651)	(46,369)		
713800	Chickasaw County School District	1,525,555	1,560,055	322,277	61	61,505	929,282	1,313,125	276,432	0	119,090	2,097	397,619	(66,070)	267,088	201,018		
712280	Choctaw County School District	1,126,538	1,131,650	233,777	45	44,615	24,893	303,330	200,521	0	86,387	35,236	322,144	(47,926)	6,819	(41,107)		
712290	Claiborne County School District	921,009	914,394	188,896	36	36,050	0	224,982	162,025	0	69,802	47,670	279,497	(38,725)	(25,267)	(63,992)		
712300	Clarksdale School District	1,731,944	1,596,700	329,847	63	62,950	155,612	548,472	282,925	0	121,888	150,480	555,293	(67,622)	(6,873)	(74,495)		
712320	Cleveland School District	2,060,446	2,098,396	433,488	83	82,729	62,156	578,456	371,822	0	160,186	90,365	622,373	(88,869)	(23,353)	(112,222)		
712330	Clinton School District	2,823,223	2,851,375	589,039	112	112,415	101,249	802,815	505,246	0	217,666	35,315	758,227	(120,758)	51,214	(69,544)		
712340	Coahoma Co Agriculture High School District	0	0	0	0	0	0	0	0	0	0	0	79,609	79,609	0	(35,701)	(35,701)	
712350	Coahoma County School District	913,269	1,050,507	217,014	41	41,416	119,624	378,095	186,143	0	80,193	134,920	401,256	(44,490)	(22,389)	(66,879)		
712360	Coffeeville School District	392,998	370,818	76,604	15	14,619	46,176	137,414	65,707	0	28,307	80,199	174,213	(15,704)	(19,966)	(35,670)		
712370	Columbia School District	1,144,597	1,121,180	231,614	44	44,202	92,019	367,879	198,666	0	85,588	31,835	316,089	(47,483)	31,642	(15,841)		
712380	Columbus School District	2,411,306	2,472,704	510,813	97	97,486	117,051	725,447	438,148	0	188,759	6,449	633,356	(104,721)	21,243	(83,478)		
712390	Copiah County School District	1,375,064	1,306,153	269,826	51	51,495	8,129	329,501	231,442	0	99,708	129,494	460,644	(55,317)	(25,555)	(80,872)		
712400	Corinth School District	1,381,943	1,401,257	289,473	55	55,244	28,796	373,568	248,294	0	106,968	18,394	373,656	(59,344)	10,648	(48,696)		
712410	Covington County School District	2,044,107	1,980,606	409,155	78	78,085	92,809	580,127	350,951	0	151,194	86,220	588,365	(83,880)	24,936	(58,944)		
712420	Desoto County School District	18,081,357	18,560,113	3,834,161	731	731,730	1,049,108	5,615,730	3,288,735	0	1,416,827	0	4,705,562	(786,037)	654,160	(131,877)		
712440	Durant School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
712450	East Jasper School District	704,301	684,923	141,492	27	27,003	15,296	183,818	121,364	0	52,285	41,005	214,654	(29,007)	6,850	(22,157)		
712460	East Tallahatchie School District	691,402	706,736	145,998	28	27,863	50,136	224,025	125,229	0	53,950	132,309	311,488	(29,931)	(47,219)	(77,150)		
712470	Enterprise School District	648,404	677,943	140,050	27	26,728	77,088	243,893	120,127	0	51,752	113	171,992	(28,711)	24,325	(4,386)		
712480	Forest School District	1,092,999	1,044,399	215,753	41	41,175	113,823	370,792	185,061	0	79,726	60,217	325,004	(44,231)	24,357	(19,874)		
712490	Forrest County School District	1,648,529	1,609,788	332,551	63	63,466	61,500	457,580	285,244	0	122,887	59,370	467,501	(68,176)	8,374	(59,802)		
712500	Forrest Co Agriculture High School District	410,197	390,886	80,750	15	15,411	35,751	131,927	69,263	0	29,839	30,609	129,711	(16,554)	2,453	(14,101)		
712510	Franklin County School District	942,508	896,944	185,291	35	35,362	24,038	244,726	158,933	0	68,470	57,155	284,558	(37,986)	(3,770)	(41,756)		
712520	George County School District	2,669,292	2,552,975	527,395	101	100,651	86,141	714,288	452,371	0	194,887	134,722	781,980	(108,121)	32,126	(75,995)		
712530	Greene County School District	1,221,992	1,191,854	246,214	47	46,989	10,431	303,681	211,189	0	90,983	83,832	386,004	(50,476)	(21,693)	(72,169)		
712540	Greenville School District	2,935,017	2,911,578	601,476	115	114,789	20,972	737,352	515,913	0	222,262	182,624	920,799	(123,308)	(78,558)	(201,866)		
712550	Greenwood School District	3,284,158	3,250,986	671,591	128	128,170	22,667	822,556	576,054	0	248,171	182,070	1,006,295	(137,682)	(21,955)	(159,637)		
712560	Grenada School District	2,906,639	2,928,156	604,901	115	115,442	139,050	859,508	518,851	0	223,527	24,044	766,422	(124,010)	38,281	(85,729)		
712570	Gulfport School District	3,714,994	3,747,447	774,150	148	147,743	174,765	1,096,806	664,024	0	286,070	11,816	961,910	(158,708)	67,488	(91,220)		
712580	Hancock County School District	2,548,899	2,547,740	526,314	100	100,444	170,630	797,488	451,443	0	194,487	47,974	693,904	(107,899)	68,288	(39,611)		
712590	Harrison County School District	8,879,867	9,068,036	1,873,281	357	357,506	360,797	2,591,941	1,606,799	0	692,228	15,625	2,314,652	(384,039)	152,531	(231,508)		
712600	Hattiesburg School District	2,683,911	2,727,478	563,444	107	107,531	91,050	762,132	483,292	0	208,208	79,141	770,641	(115,511)	(2,551)	(118,062)		
712610	Hazlehurst School District	922,729	901,307	186,193	35	35,534	0	221,762	159,706	0	68,803	79,376	307,885	(38,171)	(27,850)	(66,021)		
712630	Hinds County School District	2,606,515	2,588,748	534,786	102	102,061	51,782	688,731	458,710	0	197,618	99,966	756,294	(109,636)	(77,923)	(187,559)		
712640	Hollandale School District	448,895	431,022	89,041	17	16,993	25,542	131,593	76,374	0	32,903	43,448	152,725	(18,254)	(6,113)	(24,367)		
712650	Holly Springs School District	807,495	793,115	163,842	31	31,268	25,747	220,888	140,535	0	60,544	69,548	270,627	(33,589)	(21,203)	(54,792)		
712660	Holmes County School District	1,971,871	1,895,100	391,491	75	74,714	103,940	570,220	335,800	0	144,667	144,463	624,930	(80,259)	(38,101)	(118,360)		
712670	Houston School District	0	0	0	0	0	10,363	10,363	0	0	838,213	838,213	0	(247,386)	(247,386)			

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group				Deferred Outflows of Resources					Deferred Inflows of Resources								
		June 30, 2023	June 30, 2024	Net Difference		Changes in Proportion and Differences		Net Difference	Changes in Proportion and Differences		Net Difference	Changes in Proportion and Differences		Net	Allocation due		
				Between Projected and Actual	and Actual Investment Earnings on OPEB Plan	Employer Contributions and Proportionate Share of	Total Deferred Outflows of		Between Projected and Actual	and Actual Investment Earnings on OPEB Plan		Employer Contributions and Proportionate Share of	Total Deferred Inflows of		Employer OPEB	to Change in Proportionate	Total OPEB
Number	Employer Name	Liability	Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Expense	Share	Expense	
712680	Humphreys County School District	924,449	952,785	196,827	38	37,563	29,451	263,879	168,828	0	72,733	165,435	406,996	(40,351)	(33,597)	(73,948)	
712710	Itawamba County School District	2,309,832	2,299,074	474,944	91	90,641	170,259	735,935	407,381	0	175,505	35,876	618,762	(97,368)	39,261	(58,107)	
712720	Jackson County School District	5,293,006	5,260,386	1,086,694	207	207,390	205,602	1,499,893	932,107	0	401,563	131,950	1,465,620	(222,782)	121,383	(101,399)	
712730	Jackson Independent School District	15,352,728	14,947,034	3,087,769	588	589,285	0	3,677,642	2,648,520	0	1,141,015	2,174,101	5,963,636	(633,020)	(819,414)	(1,452,434)	
712740	Jefferson County School District	953,687	878,621	181,506	35	34,640	99,954	316,135	155,686	0	67,071	138,780	361,537	(37,210)	(4,429)	(41,639)	
712750	Jefferson Davis Co School District	1,094,719	1,101,112	227,469	43	43,411	74,800	345,723	195,110	0	84,056	6,950	286,116	(46,633)	12,722	(33,911)	
712760	Jones County School District	5,358,363	5,468,916	1,129,773	215	215,611	250,704	1,596,303	969,057	0	417,482	34,619	1,421,158	(231,613)	104,292	(127,321)	
712770	Kemper County School District	1,004,424	1,004,263	207,461	40	39,593	64,122	311,216	177,949	0	76,663	26,706	281,318	(42,531)	4,298	(38,233)	
712780	Kosciusko School District	1,431,821	1,419,580	293,258	56	55,967	68,523	417,804	251,541	0	108,367	42,404	402,312	(60,120)	22,527	(37,593)	
712790	Lafayette County School District	1,907,374	1,970,136	406,992	78	77,672	128,875	613,617	349,096	0	150,395	19,602	519,093	(83,437)	31,556	(51,881)	
712800	Lamar County School District	6,987,972	6,796,010	1,403,925	268	267,932	349,170	2,021,295	1,204,210	0	518,788	253,854	1,976,852	(287,817)	116,736	(171,081)	
712810	Lauderdale County School District	3,746,812	3,855,638	796,501	152	152,008	179,005	1,127,666	683,195	0	294,329	134,616	1,112,140	(163,290)	8,355	(154,935)	
712820	Laurel School District	1,934,033	1,936,981	400,143	76	76,365	65,490	542,074	343,221	0	147,864	166,520	657,605	(82,033)	(87,444)	(169,477)	
712830	Lawrence County School District	1,322,607	1,388,169	286,769	55	54,728	115,729	457,281	245,975	0	105,969	38,326	390,270	(58,790)	33,593	(25,197)	
712840	Leake County School District	1,769,782	1,790,398	369,862	70	70,586	60,637	501,155	317,247	0	136,674	46,280	500,201	(75,825)	9,612	(66,213)	
712850	Lee County School District	4,418,435	4,525,729	934,928	178	178,426	173,277	1,286,809	801,931	0	345,481	612	1,148,024	(191,669)	55,366	(136,303)	
712870	Leland School District	675,063	635,190	131,218	25	25,042	46,504	202,789	112,552	0	48,489	68,997	230,038	(26,901)	(3,683)	(30,584)	
712880	Lincoln County School District	1,754,303	1,767,713	365,175	70	69,692	82,915	517,852	313,228	0	134,942	3,438	451,608	(74,864)	40,644	(34,220)	
712890	Long Beach School District	1,698,406	1,628,111	336,336	64	64,188	101,862	502,450	288,491	0	124,285	102,037	514,813	(68,952)	17,470	(51,482)	
712900	Louisville School District	1,903,074	1,890,737	390,590	74	74,542	65,058	530,264	335,027	0	144,334	34,413	513,774	(80,074)	12,514	(67,560)	
712910	Lowndes County School District	3,307,377	3,430,724	708,721	135	135,256	218,959	1,063,071	607,903	0	261,892	43,678	913,473	(145,294)	63,070	(82,224)	
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
712930	Madison County School District	8,020,775	8,323,781	1,719,533	328	328,164	718,556	2,766,581	1,474,922	0	635,414	0	2,110,336	(352,520)	294,151	(58,369)	
712940	Marion County School District	1,449,880	1,449,245	299,386	57	57,136	74,173	430,752	256,797	0	110,631	25,612	393,040	(61,377)	24,964	(36,413)	
712950	Marshall County School District	1,719,045	1,810,466	374,007	71	71,377	148,658	594,113	320,803	0	138,206	34,368	493,377	(76,675)	26,910	(49,765)	
712960	Mccomb School District	1,758,602	1,808,721	373,647	71	71,309	109,147	554,174	320,494	0	138,073	34,390	492,957	(76,601)	31,396	(45,205)	
712970	Meridian School District	3,647,058	3,491,800	721,339	137	137,664	31,295	890,435	618,725	0	266,554	264,770	1,150,049	(147,881)	(68,954)	(216,835)	
712980	Monroe County School District	1,467,939	1,480,656	305,875	58	58,375	55,044	419,352	262,363	0	113,029	4,609	380,001	(62,707)	29,450	(33,257)	
712990	Montgomery County School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
713000	Moss Point School District	1,520,396	1,533,007	316,690	60	60,439	85,328	462,517	271,639	0	117,025	98,389	487,053	(64,924)	15,266	(49,658)	
713020	Natchez-Adams School District	2,389,807	2,383,708	492,428	94	93,977	46,589	633,088	422,378	0	181,966	192,013	796,357	(100,952)	(32,358)	(133,310)	
713030	Neshoba County School District	1,853,197	1,941,343	401,044	76	76,537	115,563	593,220	343,994	0	148,197	35,963	528,154	(82,218)	12,115	(70,103)	
713040	Nettleton School District	745,579	725,931	149,963	29	28,620	14,445	193,057	128,630	0	55,416	33,342	217,388	(30,744)	(1,075)	(31,819)	
713050	New Albany School District	1,422,361	1,434,413	296,322	56	56,552	32,669	385,599	254,169	0	109,499	19,733	383,401	(60,749)	10,309	(50,440)	
713060	Newton County School District	1,062,901	1,090,642	225,306	43	42,998	51,130	319,477	193,255	0	83,257	4,658	281,170	(46,190)	11,890	(34,300)	
713070	Newton School District	669,903	682,306	140,951	27	26,900	25,561	193,439	120,900	0	52,085	17,059	190,044	(28,896)	2,225	(26,671)	
713080	North Bolivar School District	657,004	669,218	138,248	26	26,384	19,045	183,703	118,581	0	51,086	53,995	223,662	(28,342)	(43,810)	(72,152)	
713090	North Panola School District	962,287	888,219	183,489	35	35,018	12,112	230,654	157,387	0	67,804	164,913	390,104	(37,617)	(38,440)	(76,057)	
713100	North Pike School District	1,418,921	1,469,313	303,532	58	57,928	69,941	431,459	260,353	0	112,163	37,628	410,144	(62,227)	21,890	(40,337)	
713110	North Tippah School District	761,918	797,478	164,743	31	31,440	66,756	262,970	141,308	0	60,877	3,429	205,614	(33,774)	12,439	(21,335)	
713120	Noxubee School District	906,390	887,347	183,309	35	34,984	104	218,432	157,232	0	67,738	80,146	305,116	(37,580)	(80,359)	(117,939)	
713130	Ocean Springs School District	3,377,893	3,408,911	704,215	134	134,396	176,364	1,015,109	604,038	0	260,227	1,837	866,102	(144,370)	97,125	(47,245)	
713140	Okolona School District	445,455	448,472	92,646	18	17,681	13,203	123,548	79,466	0	34,235	14,993	128,694	(18,993)	(2,246)	(21,239)	
713160	Oxford School District	2,876,540	3,049,436	629,955	120	120,224	378,667	1,128,966	540,341	0	232,785	720	773,846	(129,146)	101,971	(27,175)	
713170	Pascagoula School District	5,808,118	5,767,316	1,191,416	227	227,376	155,588	1,574,607	1,021,932	0	440,261	126,835	1,589,028	(244,251)	69,471	(174,780)	
713180	Pass Christian School District	1,273,589	1,308,771	270,367	52	51,598	100,986	423,003	231,906	0	99,908	3,566	335,380	(55,428)	27,831	(27,597)	
713190	Pearl School District	2,444,844	2,485,792	513,517	98	98,002	125,105	736,722	440,467	0	189,758	30,424	660,649	(105,275)	42,351	(62,924)	
713200	Pearl River Co School District	1,799,020	1,786,908	369,141	70	70,449	109,490	549,150	316,629	0	136,408	35,532	488,569	(75,677)	56,315	(19,362)	
713210	Perry County School District	888,331	875,131	180,785	34	34,502	39,500	254,821	155,068	0	66,805	46,755	268,628	(37,063)	3,349	(33,714)	
713220	Petal School District	2,696,810	2,823,455	583,271	111	111,314	289,636	984,332	500,298	0	215,535	839	716,672	(119,576)	105,304	(14,272)	
713230	Philadelphia School District	701,721	691,031	142,754	27	27,244	24,774	194,799	122,446	0	52,751	21,675	196,872	(29,266)	6,945	(22,321)	
713240	Picayune School District	2,711,430	2,806,877	579,847	111	110,661	170,303	860,922	497,361	0	214,269	43,057	754,687	(118,874)	55,385	(63,489)	
713250	Pontotoc School District	1,543,614	1,533,007	316,690	60	60,439	80,523	457,712	271,639	0	117,025	23,640	412,304	(64,924)	44,743	(20,181)	

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group NumberEmployer Name		June 30, 2023 Employer's Proportionate Share of Net OPEB Liability	June 30, 2024 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources							
				Net Difference Between Projected and Actual Expected Earnings on OPEB Plan			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Expected Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources					
				Difference Between Expected and Actual	Investment	Assumptions	Employer Contributions	Total Deferred Outflows of Resources								
												Experience	Investments	Change of	Contributions	Resources
713260	Pontotoc County School District	2,191,158	2,165,579	447,367	85	85,378	111,541	644,371	383,727	0	165,314	43,235	592,276	(91,714)	51,001	(40,713)
713270	Poplarville School District	1,254,670	1,234,607	255,046	49	48,674	59,227	362,996	218,765	0	94,246	36,674	349,685	(52,287)	17,508	(34,779)
713280	Prentiss County School District	1,645,089	1,659,521	342,825	65	65,426	69,114	477,430	294,057	0	126,683	26,565	447,305	(70,282)	21,507	(48,775)
713290	Quitman School District	1,246,931	1,245,077	257,209	49	49,087	45,418	351,763	220,620	0	95,046	40,729	356,395	(52,730)	3,989	(48,741)
713300	Quitman County School District	816,095	764,322	157,894	30	30,133	32,673	220,730	135,433	0	58,346	173,855	367,634	(32,370)	(30,799)	(63,169)
713310	Rankin County School District	11,847,563	12,077,336	2,494,945	475	476,148	646,842	3,618,410	2,140,028	0	921,950	17,856	3,079,834	(511,486)	247,283	(264,203)
713320	Richton School District	413,637	390,014	80,569	15	15,376	11,733	107,693	69,108	0	29,773	36,632	135,513	(16,517)	(11,315)	(27,832)
713330	Scott County School District	2,445,704	2,449,146	505,946	96	96,557	62,053	664,652	433,973	0	186,961	79,276	700,210	(103,724)	(3,459)	(107,183)
713340	Senatobia School District	1,099,879	1,107,220	228,730	44	43,652	45,378	317,804	196,192	0	84,522	24,115	304,829	(46,892)	26,816	(20,076)
713360	Simpson County School District	2,262,534	2,109,738	435,831	83	83,176	80,352	599,442	373,832	0	161,051	238,619	773,502	(89,349)	(19,706)	(109,055)
713370	Smith County School District	1,592,632	1,572,270	324,801	62	61,987	45,382	432,232	278,596	0	120,023	67,882	466,501	(66,587)	(11,262)	(77,849)
713380	South Delta School District	610,566	511,293	105,623	20	20,158	10,066	135,867	90,598	0	39,031	173,966	303,595	(21,654)	(34,945)	(56,599)
713390	South Panola School District	3,125,927	3,110,512	642,572	122	122,632	229,455	994,781	551,163	0	237,448	43,219	831,830	(131,733)	78,529	(53,204)
713400	South Pike School District	1,094,719	1,048,762	216,654	41	41,347	7,981	266,023	185,834	0	80,060	156,437	422,331	(44,416)	(16,343)	(60,759)
713410	South Tiptah School District	1,797,300	1,762,478	364,094	69	69,486	19,228	452,877	312,300	0	134,543	74,088	520,931	(74,643)	(2,948)	(77,591)
713430	Starkville-Oktibbeha	3,797,549	3,844,296	794,157	151	151,561	206,990	1,152,859	681,185	0	293,463	28,990	1,003,638	(162,809)	92,745	(70,064)
713440	Stone County School District	1,553,934	1,593,210	329,126	63	62,812	86,287	478,288	282,307	0	121,621	66,733	470,661	(67,474)	(760)	(68,234)
713450	Sunflower School District	2,307,252	2,284,241	471,880	90	90,056	65,640	627,666	404,753	0	174,373	289,580	868,706	(96,740)	(77,481)	(174,221)
713460	Tate County School District	1,229,732	1,231,117	254,325	48	48,537	1,495	304,405	218,146	0	93,980	88,463	400,589	(52,139)	(24,240)	(76,379)
713470	Tishomingo Co School District	2,027,768	2,094,033	432,587	82	82,557	152,845	668,071	371,049	0	159,853	0	530,902	(88,684)	56,391	(32,293)
713480	Tunica County School District	1,447,300	1,386,424	286,409	55	54,660	26,548	367,672	245,666	0	105,836	71,624	423,126	(58,716)	(5,392)	(64,108)
713490	Tupelo School District	4,913,767	5,020,444	1,037,127	198	197,930	302,965	1,538,220	889,591	0	383,247	0	1,272,838	(212,620)	132,749	(79,871)
713500	Union County School District	1,683,787	1,715,362	354,361	68	67,628	100,146	522,203	303,951	0	130,946	18,292	453,189	(72,647)	37,621	(35,026)
713510	Union School District	628,625	630,827	130,317	25	24,870	29,162	184,374	111,779	0	48,156	8,940	168,875	(26,716)	18,565	(8,151)
713520	Vicksburg-Warren School District	4,833,792	4,758,690	983,054	187	187,611	145,615	1,316,467	843,210	0	363,265	112,810	1,319,285	(201,535)	32,200	(169,335)
713530	Walthall County School District	1,301,108	1,181,384	244,051	47	46,576	56,048	346,722	209,334	0	90,184	139,231	438,749	(50,033)	(18,413)	(68,446)
713540	Water Valley School District	727,520	718,951	148,521	28	28,345	28,827	205,721	127,394	0	54,883	26,901	209,178	(30,448)	(367)	(30,815)
713550	Wayne County School District	2,130,102	2,111,483	436,192	83	83,245	53,492	573,012	374,142	0	161,185	176,322	711,649	(89,423)	(55,322)	(144,745)
713560	Webster County School District	1,216,832	1,238,097	255,767	49	48,812	82,962	387,590	219,383	0	94,513	0	313,896	(52,435)	36,905	(15,530)
713570	West Bolivar School District	846,193	827,143	170,872	33	32,610	6,872	210,387	146,565	0	63,142	115,186	324,893	(35,030)	(58,729)	(93,759)
713580	West Jasper School District	1,038,822	1,050,507	217,014	41	41,416	62,938	321,409	186,143	0	80,193	9,116	275,452	(44,490)	9,460	(35,030)
713590	West Point School District	1,871,256	1,870,670	386,444	74	73,751	23,257	483,526	331,471	0	142,802	76,154	550,427	(79,225)	(30,113)	(109,338)
713600	West Tallahatchie School District	533,170	516,528	106,705	20	20,364	33,783	160,872	91,526	0	39,430	127,073	258,029	(21,875)	(35,621)	(57,496)
713610	Western Line School District	1,349,265	1,367,229	282,443	54	53,903	37,164	373,564	242,264	0	104,370	64,825	411,459	(57,903)	23,548	(34,355)
713620	Wilkinson County School District	656,144	539,214	111,391	21	21,258	3,640	136,310	95,545	0	41,162	191,226	327,933	(22,836)	(46,171)	(69,007)
713630	Winona County School District	820,394	780,027	161,139	31	30,752	23,293	215,215	138,216	0	59,545	93,939	291,700	(33,035)	(45,071)	(78,106)
713640	Yazoo City School District	1,308,847	1,236,352	255,406	49	48,743	18,144	322,342	219,074	0	94,380	211,000	524,454	(52,361)	(17,373)	(69,734)
713650	Yazoo County School District	959,707	1,015,606	209,805	40	40,040	92,731	342,616	179,959	0	77,529	33,594	291,082	(43,012)	11,598	(31,414)
721310	MS School for the Deaf	589,927	558,409	115,356	22	22,015	433,174	570,567	98,947	0	42,627	34,302	175,876	(23,649)	120,004	96,355
721330	MS School of the Arts	169,411	166,650	34,427	7	6,570	82,613	123,617	29,529	0	12,722	6,336	48,587	(7,058)	42,191	35,133
	Total School Districts	298,267,577	298,746,970	61,715,363	11,759	11,778,066	15,087,622	88,592,810	52,936,081	0	22,805,511	12,319,514	88,061,106	(12,652,198)	2,091,195	(10,561,003)

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group NumberEmployer Name		June 30, 2023 Employer's Proportionate Share of Net OPEB Liability	June 30, 2024 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEB ExpenseAllocation due to Change in Proportionate ShareTotal OPEB Expense		
				Net Difference Between Projected and Actual Expected Experience			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Expected Experience			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				
				Difference Between Expected and Actual Experience	and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Employer Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Employer Total Deferred Inflows of Resources					
ACFR STATE AGENCIES:																
721300	Office of Workforce	78,256	85,506	17,664	3	3,371	69,348	90,386	15,151	0	6,527	0	21,678	(3,621)	16,536	12,915
721290	The MS Real Estate	0	15,705	3,244	1	619	14,448	18,312	2,783	0	1,199	0	3,982	(665)	2,726	2,061
721320	MS Board of Psychology	5,160	5,235	1,081	0	206	3,799	5,086	928	0	400	0	1,328	(222)	1,113	891
721340	MS State Board of Examiners for Prof Counselors	5,160	5,235	1,081	0	206	176	1,463	928	0	400	2	1,330	(222)	566	344
721350	MS Dept Of Child Protection Services	7,509,963	8,341,232	1,723,138	328	328,852	1,366,463	3,418,781	1,478,014	0	636,746	156,903	2,271,663	(353,259)	205,125	(148,134)
721360	MS Board Of Optometry	5,160	5,235	1,081	0	206	139	1,426	928	0	400	2	1,330	(222)	133	(89)
721370	Charter School Authorizer Board	15,479	20,940	4,326	1	826	8,796	13,949	3,710	0	1,599	1,285	6,594	(887)	3,043	2,156
721380	Office Of State Public Defender	107,494	118,662	24,513	5	4,678	26,110	55,306	21,026	0	9,058	5,755	35,839	(5,025)	2,137	(2,888)
721390	Board Of Tax Appeals	30,958	31,410	6,489	1	1,238	5,325	13,053	5,566	0	2,398	2,199	10,163	(1,330)	659	(671)
721410	MS State Board Of Physical Therapy	10,319	10,470	2,163	0	413	200	2,776	1,855	0	799	2,133	4,787	(443)	(1,137)	(1,580)
721430	Military Department - Adjutant General's Office	474,694	479,883	99,134	19	18,919	13,000	131,072	85,032	0	36,633	17,736	139,401	(20,323)	2,935	(17,388)
721480	MS Capital Post-Conviction Counsel	41,278	41,881	8,652	2	1,651	4,043	14,348	7,421	0	3,197	4,535	15,153	(1,774)	1,006	(768)
721490	MS Board Of Geologists	5,160	5,235	1,081	0	206	139	1,426	928	0	400	2	1,330	(222)	16	(206)
721500	MS Dept Of Transportation	12,526,065	12,764,004	2,636,797	503	503,220	106,259	3,246,779	2,261,701	0	974,368	1,205,466	4,441,535	(540,567)	(421,103)	(961,670)
721510	South MS Regional Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
721520	MS Dept Of Corrections	8,478,270	8,849,907	1,828,220	348	348,907	750,681	2,928,156	1,568,148	0	675,577	433,537	2,677,262	(374,801)	(263,360)	(638,161)
721530	Archives & History Dept	709,461	725,059	149,783	29	28,585	40,026	218,423	128,476	0	55,349	21,347	205,172	(30,707)	13,848	(16,859)
721540	Legislative Peer Committee	109,214	115,172	23,792	5	4,541	11,753	40,091	20,408	0	8,792	10,983	40,183	(4,878)	1,143	(3,735)
721550	MS Public Service Commission	331,942	328,065	67,772	13	12,934	6,276	86,995	58,131	0	25,044	49,228	132,403	(13,894)	(19,352)	(33,246)
721560	Dept Of Environmental Quality	1,756,883	1,765,968	364,815	70	69,623	9,798	444,306	312,918	0	134,809	82,419	530,146	(74,790)	(16,658)	(91,448)
721570	MS State Hospital	4,621,384	4,766,543	984,676	188	187,920	91,985	1,264,769	844,601	0	363,864	1,146,312	2,354,777	(201,867)	(508,126)	(709,993)
721590	MS Real Estate Commission	89,435	80,271	16,582	3	3,165	4,562	24,312	14,224	0	6,128	16,018	36,370	(3,400)	(2,037)	(5,437)
721600	Mississippi State Senate Staff	184,890	194,571	40,195	8	7,671	21,569	69,443	34,477	0	14,853	14,129	63,459	(8,240)	1,655	(6,585)
721610	Mississippi State Senate Members	232,187	239,069	49,387	9	9,425	28,183	87,004	42,361	0	18,250	4,650	65,261	(10,125)	3,188	(6,937)
721620	MS House Of Representatives Staff	223,588	221,619	45,782	9	8,737	1,783	56,311	39,269	0	16,918	21,656	77,843	(9,386)	(5,056)	(14,442)
721630	MS House Of Representatives Members	521,131	549,684	113,554	22	21,671	30,429	165,676	97,400	0	41,961	15,203	154,564	(23,280)	2,942	(20,338)
721640	Attorney General's Office	1,290,788	1,378,572	284,786	54	54,350	69,150	408,340	244,274	0	105,236	66,189	415,699	(58,384)	(10,269)	(68,653)
721650	MS Arts Commission	53,317	57,586	11,896	2	2,270	9,881	24,049	10,204	0	4,396	3,990	18,590	(2,439)	793	(1,646)
721660	Boswell Regional Center	3,444,969	3,544,151	732,153	140	139,728	341,112	1,213,133	628,001	0	270,551	2,155,985	3,054,537	(150,098)	(559,279)	(709,377)
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,433,303	6,916,417	1,428,798	272	272,679	1,450,322	3,152,071	1,225,545	0	527,980	0	1,753,525	(292,916)	416,122	123,206
721680	State Insurance Department	536,610	559,281	115,537	22	22,050	21,836	159,445	99,101	0	42,694	48,275	190,070	(23,686)	(16,515)	(40,201)
721690	Ellisville State School	4,812,293	4,895,675	1,011,352	193	193,011	33,436	1,237,992	867,483	0	373,722	1,218,607	2,459,812	(207,336)	(635,665)	(843,001)
721710	State Dept Of Health	7,964,878	8,238,275	1,701,869	324	324,793	532,718	2,559,704	1,459,770	0	628,887	615,643	2,704,300	(348,898)	(82,245)	(431,143)
721720	State Soil & Water Conservation	51,597	57,586	11,896	2	2,270	16,057	30,225	10,204	0	4,396	13,454	28,054	(2,439)	2,904	465
721730	Banking & Consumer Finance	325,062	341,153	70,476	13	13,450	29,622	113,561	60,450	0	26,043	50,420	136,913	(14,448)	3,721	(10,727)
721750	MS Workers Compensation Commission	249,386	243,431	50,288	10	9,597	0	59,895	43,134	0	18,583	16,432	78,149	(10,310)	(5,335)	(15,645)
721760	Veterans Home Purchase Board	76,536	74,164	15,321	3	2,924	2,247	20,495	13,141	0	5,661	10,658	29,460	(3,141)	(1,795)	(4,936)
721770	MS State Personnel Board	205,529	221,619	45,782	9	8,737	23,764	78,292	39,269	0	16,918	4,037	60,224	(9,386)	(2,809)	(12,195)
721780	State Veterans Affairs Board	1,758,602	1,546,094	319,393	61	60,955	43,627	424,036	273,958	0	118,025	416,688	808,671	(65,478)	(167,760)	(233,238)
721790	State Fair Commission	0	0	0	0	0	3,508	3,508	0	0	0	50,418	50,418	0	(22,177)	(22,177)
721800	MS Dept Of Information Technology Services	521,991	595,927	123,107	23	23,494	70,567	217,191	105,594	0	45,491	37,910	188,995	(25,238)	(8,340)	(33,578)
721810	State Aid Road Construction	245,086	232,961	48,125	9	9,184	17,007	74,325	41,279	0	17,784	28,936	87,999	(9,866)	(2,030)	(11,896)
721820	Rehabilitation Services	4,494,971	4,662,714	963,227	184	183,827	284,085	1,431,323	826,203	0	355,938	193,087	1,375,228	(197,470)	36,267	(161,203)
721830	MS Gaming Commission	488,453	506,058	104,542	20	19,951	25,993	150,506	89,670	0	38,631	18,710	147,011	(21,432)	(9,409)	(30,841)
721840	MS Department Of Revenue	3,085,509	2,691,705	556,054	106	106,120	135,249	797,529	476,953	0	205,477	540,231	1,222,661	(113,996)	(167,198)	(281,194)
721850	Joint Legislative Budget Office	156,511	146,582	30,281	6	5,779	21,945	58,011	25,973	0	11,190	12,104	49,267	(6,208)	9,162	2,954
721860	MS Finance And Administration	1,477,398	1,473,676	304,433	58	58,100	15,528	378,119	261,126	0	112,496	439,767	813,389	(62,411)	(113,460)	(175,871)
721870	MS Cosmetology Board	24,939	47,116	9,733	2	1,858	23,340	34,933	8,349	0	3,597	21,056	33,002	(1,995)	614	(1,381)
721880	Board Social Workers, Marriage, Family Therapists	10,319	10,470	2,163	0	413	810	3,386	1,855	0	799	2,841	5,495	(443)	(1,158)	(1,601)
721890	MS Library Commission	204,669	220,746	45,602	9	8,703	25,483	79,797	39,115	0	16,851	15,949	71,915	(9,349)	2,097	(7,252)
721900	MS Emergency Management	737,839	720,696	148,882	28	28,413	106,340	283,663	127,703	0	55,016	26,584	209,303	(30,522)	41,500	10,978
721910	MS Secretary Of State	438,576	461,560	95,349	18	18,197	41,991	155,555	81,785	0	35,234	30,577	147,596	(19,547)	(1,281)	(20,828)

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group NumberEmployer Name				Deferred Outflows of Resources					Deferred Inflows of Resources							
				Net Difference Between Projected and Actual Experience			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Experience			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				
				Difference Between Expected and Actual	Investments	Assumptions	Employer	Total	Difference Between Expected and Actual	Investments	Assumptions	Employer	Total	Net Employer OPEB	Allocation due to Change in Proportionate Share	Total OPEB
		June 30, 2023	June 30, 2024													
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability													
		Share of Net OPEB Liability	Share of Net OPEB Liability	Experience	Earnings on OPEB Plan	Change of	Share of	Resources	Experience	Earnings on OPEB Plan	Change of	Share of	Resources	Expense	Share	Expense
721920	MS Dept Of Human Services	7,157,383	7,331,733	1,514,595	289	289,053	326,627	2,130,564	1,299,137	0	559,684	476,971	2,335,792	(310,505)	(115,805)	(426,310)
721930	MS Board Of Nursing	131,573	103,829	21,449	4	4,093	6,263	31,809	18,398	0	7,926	29,236	55,560	(4,397)	(2,829)	(7,226)
721940	MS Dept Of Education	2,144,721	2,136,786	441,419	84	84,243	20,614	546,360	378,625	0	163,116	565,695	1,107,436	(90,495)	(158,395)	(248,890)
721950	MS Community College Board	210,688	211,148	43,619	8	8,325	20,800	72,752	37,414	0	16,118	86,747	140,279	(8,942)	(2,344)	(11,286)
721960	Military Department - Army Guard	1,319,167	1,336,691	276,135	53	52,699	99,572	428,459	236,853	0	102,039	0	338,892	(56,610)	51,463	(5,147)
721970	Military Department - Air Guard	777,397	818,418	169,069	32	32,266	56,254	257,621	145,018	0	62,476	54,028	261,522	(34,661)	(5,918)	(40,579)
721980	Military Department - Ycp (Shelby Base Ops)	354,300	396,121	81,831	16	15,617	74,657	172,121	70,190	0	30,239	9,790	110,219	(16,776)	14,502	(2,274)
721990	Educational Television (MS Public Broadcasting)	399,018	372,563	76,964	15	14,688	16,641	108,308	66,016	0	28,440	57,892	152,348	(15,778)	(12,055)	(27,833)
722010	Pearl River Basin Development Dist.	0	0	0	0	0	0	0	0	0	0	1,353	1,353	0	(3,404)	(3,404)
722020	MS Dept Of Wildlife, Fisheries & Parks	2,545,459	2,619,286	541,094	103	103,265	290,385	934,847	464,121	0	199,949	56,853	720,923	(110,929)	23,615	(87,314)
722040	Public Employees Retirement System	695,701	750,362	155,010	30	29,583	46,298	230,921	132,959	0	57,281	31,237	221,477	(31,778)	2,048	(29,730)
722050	MS Bureau Of Narcotics	622,605	630,827	130,317	25	24,870	65,769	220,981	111,779	0	48,156	33,650	193,585	(26,716)	(12,607)	(39,323)
722060	North MS Regional Center	3,244,600	3,092,189	638,787	122	121,909	84,265	845,083	547,916	0	236,049	837,469	1,621,434	(130,957)	(168,927)	(299,884)
722070	MS Oil & Gas Board	142,752	151,817	31,363	6	5,985	13,558	50,912	26,901	0	11,589	7,335	45,825	(6,430)	4,875	(1,555)
722080	MS Animal Health Board	110,074	125,642	25,955	5	4,953	16,270	47,183	22,263	0	9,591	9,822	41,676	(5,321)	(645)	(5,966)
722090	State Treasurer's Office	163,391	166,650	34,427	7	6,570	18,472	59,476	29,529	0	12,722	9,103	51,354	(7,058)	(1,226)	(8,284)
722110	Medicaid Division	4,261,064	4,235,182	874,907	167	166,972	90,361	1,132,407	750,448	0	323,302	226,110	1,299,860	(179,364)	(73,655)	(253,019)
722120	MS Dept Of Agriculture & Commerce	1,071,501	1,095,005	226,207	43	43,170	137,342	406,762	194,028	0	83,590	3,397	281,015	(46,374)	57,657	11,283
722130	MS Office Of State Auditor	642,384	623,847	128,875	25	24,595	21,524	175,019	110,542	0	47,623	36,855	195,020	(26,420)	12,674	(13,746)
722150	Governor's Office	109,214	114,299	23,612	5	4,506	21,893	50,016	20,253	0	8,725	11,181	40,159	(4,841)	1,345	(3,496)
722170	MS State Board Of Pharmacy	91,155	91,614	18,926	4	3,612	10,927	33,469	16,233	0	6,994	787	24,014	(3,880)	2,998	(882)
722180	MS Supreme Court	1,258,110	1,286,085	265,680	51	50,704	60,878	377,313	227,886	0	98,176	11,050	337,112	(54,467)	16,613	(37,854)
722190	Barber Examiners Board	11,179	10,470	2,163	0	413	118	2,694	1,855	0	799	3,773	6,427	(443)	(893)	(1,336)
722200	Grand Gulf Military	20,639	15,705	3,244	1	619	5,028	8,892	2,783	0	1,199	10,721	14,703	(665)	(903)	(1,568)
722220	MS Development Authority	900,370	869,024	179,524	34	34,261	11,443	225,262	153,986	0	66,339	153,147	373,472	(36,804)	(43,255)	(80,059)
722230	Mental Health Dept Of MS	431,696	503,440	104,001	20	19,848	83,028	206,897	89,206	0	38,431	4,688	132,325	(21,321)	17,295	(4,026)
722240	MS Motor Vehicle Commission	15,479	15,705	3,244	1	619	1,008	4,872	2,783	0	1,199	323	4,305	(665)	164	(501)
722250	District Attorneys & Staff	985,505	1,081,917	223,503	43	42,654	106,098	372,298	191,709	0	82,591	3,577	277,877	(45,820)	25,544	(20,276)
722260	State Architecture Board	10,319	10,470	2,163	0	413	271	2,847	1,855	0	799	39	2,693	(443)	52	(391)
722270	East MS State Hospital	3,321,996	3,210,851	663,300	126	126,587	0	790,013	568,942	0	245,107	980,473	1,794,522	(135,982)	(403,389)	(539,371)
722280	MS State Board Of Contractors	66,216	85,506	17,664	3	3,371	17,290	38,328	15,151	0	6,527	5,164	26,842	(3,621)	1,719	(1,902)
722290	State Fire Academy	288,944	308,870	63,807	12	12,177	25,144	101,140	54,730	0	23,578	5,677	83,985	(13,081)	5,286	(7,795)
722310	Hudspeth Center	2,425,925	2,527,672	522,168	100	99,653	1,956,701	2,578,622	447,888	0	192,955	127,031	767,874	(107,049)	539,061	432,012
722320	Professional Engineers & Land Surveyors Board	10,319	7,853	1,622	0	310	0	1,932	1,391	0	599	11,350	13,340	(333)	(3,536)	(3,869)
722360	MS Ethics Commission	30,958	31,410	6,489	1	1,238	1,618	9,346	5,566	0	2,398	431	8,395	(1,330)	601	(729)
722370	Nursing Home Administrators Board	10,319	10,470	2,163	0	413	278	2,854	1,855	0	799	3	2,657	(443)	113	(330)
722390	MS Judicial Performance Commission	12,039	10,470	2,163	0	413	7,562	10,138	1,855	0	799	9,108	11,762	(443)	(1,583)	(2,026)
722450	MS Dept Of Employment Security	1,870,396	1,720,597	355,442	68	67,834	195,173	618,517	304,879	0	131,346	569,948	1,006,173	(72,869)	(46,177)	(119,046)
722490	State Dental Examiners Board	32,678	40,136	8,291	2	1,582	13,509	23,384	7,112	0	3,064	2,858	13,034	(1,700)	2,665	965
722510	MS Forestry Commission	1,196,194	1,156,953	239,004	46	45,613	6,598	291,261	205,005	0	88,319	102,406	395,730	(48,998)	(61,079)	(110,077)
722520	Medical Licensure Board	95,455	104,702	21,629	4	4,128	20,368	46,129	18,552	0	7,993	13,107	39,652	(4,434)	3,823	(611)
722530	Public Accountability Board Of MS	24,079	17,450	3,605	1	688	1,810	6,104	3,092	0	1,332	8,568	12,992	(739)	(1,081)	(1,820)
722590	Board Of Funeral Services	5,160	5,235	1,081	0	206	139	1,426	928	0	400	2	1,330	(222)	170	(52)
722600	Administrative Office Of The Courts/Trial Support	1,353,565	1,403,002	289,833	55	55,313	53,929	399,130	248,603	0	107,101	41,901	397,605	(59,418)	349	(59,069)
722620	MS Dept Of Marine Resources	747,299	773,920	159,877	30	30,512	62,274	252,693	137,134	0	59,079	9,858	206,071	(32,776)	17,136	(15,640)
722630	Mississippi Auctioneers Commission	0	0	0	0	0	0	0	0	0	0	308	308	0	(921)	(921)
722700	MS Athletic Commission	0	2,618	541	0	103	2,408	3,052	464	0	200	0	664	(111)	454	343
Total ACFR State Agencies		118,481,648	121,225,316	25,042,809	4,776	4,779,289	10,032,073	39,858,947	21,480,356	0	9,254,003	13,871,070	44,605,429	(5,133,995)	(2,590,008)	(7,724,003)
UNIVERSITIES/OTHER STATE AGENCIES:																
721460	MS Business Finance Corp	15,479	15,705	3,244	1	619	230	4,094	2,783	0	1,199	3,853	7,835	(665)	(847)	(1,512)
721470	Mississippi State Bar	98,035	93,359	19,286	4	3,681	8,225	31,196	16,543	0	7,127	7,622	31,292	(3,954)	(2,291)	(6,245)
721580	MS Industries For The Blind	347,421	349,006	72,098	14	13,760	10,045	95,917	61,842	0	26,642	48,969	137,453	(14,781)	6,638	(8,143)

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 OPEB Amounts by Employer
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	June 30, 2023	June 30, 2024	Deferred Outflows of Resources					Deferred Inflows of Resources							
				Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				
				Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Employer Total Deferred Outflows of Resources	Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Employer Total Deferred Inflows of Resources					
				Experience	Investments	Assumptions	Share of Contributions	Experience	Investments	Assumptions	Share of Contributions					
				Expense	Share	Expense	Share	Expense	Share	Expense	Share	Expense	Share			
721700	MS Port Authority/Gulfport	137,592	132,622	27,397	5	5,229	4,742	37,373	23,500	0	10,124	24,608	58,232	(5,617)	(342)	(5,959)
721740	Yellow Creek Port Authority	61,917	62,821	12,978	2	2,477	11,682	27,139	11,131	0	4,796	101	16,028	(2,661)	3,756	1,095
722100	Pearl River Valley Water Supply	425,676	451,090	93,186	18	17,784	37,119	148,107	79,930	0	34,435	39,359	153,724	(19,104)	4,049	(15,055)
722160	Pat Harrison Waterway District	134,153	142,220	29,380	6	5,607	8,197	43,190	25,200	0	10,857	12,578	48,635	(6,023)	(7,273)	(13,296)
722210	Tombigbee River Valley Water Mgt	85,135	84,634	17,484	3	3,337	15,681	36,505	14,997	0	6,461	2,323	23,781	(3,584)	4,358	774
722330	University Medical Center	40,228,560	39,865,166	8,235,382	1,564	1,571,684	883,949	10,692,579	7,063,855	0	3,043,184	2,713,235	12,820,274	(1,688,333)	(240,275)	(1,928,608)
722340	University Of Southern MS	10,126,798	10,079,279	2,082,185	397	397,375	156,641	2,636,598	1,785,985	0	769,424	154,267	2,709,676	(426,866)	(102)	(426,968)
722400	Alcorn State University	2,526,540	2,653,314	548,124	104	104,607	93,908	746,743	470,151	0	202,547	330,083	1,002,781	(112,370)	(135,760)	(248,130)
722410	Jackson State University	4,505,290	4,798,826	991,345	189	189,193	302,540	1,483,267	850,322	0	366,329	203,167	1,419,818	(203,235)	(149,330)	(352,565)
722420	University Of Mississippi	15,565,136	16,659,778	3,441,589	656	656,810	1,662,767	5,761,822	2,952,008	0	1,271,761	59,109	4,282,878	(705,556)	431,169	(274,387)
722430	Mississippi State University	23,746,723	24,568,243	5,075,325	967	968,600	1,769,302	7,814,194	4,353,338	0	1,875,471	0	6,228,809	(1,040,487)	671,763	(368,724)
722470	MS University Of Women	1,851,477	1,826,171	377,252	72	71,997	106,073	555,394	323,586	0	139,405	41,509	504,500	(77,340)	31,645	(45,695)
722480	MS Valley State University	1,774,082	1,676,971	346,430	66	66,114	0	412,610	297,149	0	128,015	318,043	743,207	(71,021)	(124,277)	(195,298)
722540	University Press Of MS	129,853	119,534	24,693	5	4,713	27,129	56,540	21,181	0	9,125	12,177	42,483	(5,062)	4,740	(322)
722550	MS Institutions Of Higher Learning	367,200	352,496	72,819	14	13,897	3,265	89,995	62,460	0	26,909	32,456	121,825	(14,929)	(11,130)	(26,059)
722560	Delta State University	2,234,156	2,116,718	437,273	83	83,451	38,096	558,903	375,069	0	161,584	219,083	755,736	(89,645)	(39,149)	(128,794)
722570	MS Prison Industries	162,531	205,041	42,357	8	8,084	69,946	120,395	36,332	0	15,652	7,420	59,404	(8,684)	8,369	(315)
	Total Universities/Other State Agencies	104,523,754	106,252,994	21,949,827	4,178	4,189,019	5,209,537	31,352,561	18,827,362	0	8,111,047	4,229,962	31,168,371	(4,499,917)	455,711	(4,044,206)
	Grand Total All	553,375,000	558,784,000	115,434,000	22,000	22,030,000	31,929,914	169,415,914	99,013,000	0	42,656,000	31,929,874	173,598,874	(23,665,000)	0	(23,665,000)

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)
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
June 30, 2024

Note 1. Description of Plan

The following brief description of the State of Mississippi, State and School Employees' Life and Health Insurance Plan (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 (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 (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.

The Board has a fiduciary responsibility to manage the funds of the Plan. The Plan maintains a budget approved by 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
June 30, 2024

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, 2024, there were 324 employers participating in the Plan.

Note 2. Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 75

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

The requirements of this Statement incorporate provisions intended to reflect the effects of transactions and events related to OPEB in the measurement of employer liabilities for OPEB and recognition of OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. The accompanying schedules provide employers with information required for financial reporting related to OPEB provided through the Plan as of and for the measurement date of June 30, 2024.

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.

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
June 30, 2024

Proportionate Share Allocation Methodology

The basis for the employers’ proportion is determined by comparing the employers’ 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 employers had no employees participating during the fiscal year, their proportionate share will be set to zero, and the employers 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:

	Measurement Date June 30, 2024
	(In Thousands)
Total OPEB liability	\$ 559,889
Plan fiduciary net position	1,105
Net OPEB liability	<u>\$ 558,784</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>0.20%</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
June 30, 2024

Actuarial Methods and Assumptions

Actuarial cost method	June 30, 2024
Measurement date	June 30, 2024
Experience study date	April 21, 2023
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	3.94%
Projected cash flows	N/A
Retiree healthcare participation	50%
Healthcare cost trend rates	6.00% for 2025 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, 2024 was based on an average of the Bond Buyer General Obligation 20-year Municipal Bond Index Rates during the month of June published at the end of each week by the Bond Buyer.

Long-Term Expected Rate of Return

The long-term investment rate of return, net of OPEB Plan investment expense, including inflation was 4.50%.

Mortality

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

Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2024, there were:

- Changes in employer proportion since the prior measurement date (employer specific deferral)
- Differences between expected and actual experience

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
June 30, 2024

- Changes of assumptions or other inputs – discount rate changed from 3.66% to 3.94% 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, 2024 measurement period is 8.43 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	\$ 14,737
Interest cost on the total OPEB liability and cash flow	19,850
Current-period benefit changes	(40,786)
Expensed portion of current-period difference in expected and actual experience	7,853
Expensed portion of current-period changes of assumptions	(2,127)
Member contributions	-
Projected earnings on plan investments	(39)
Expensed portion of current-period difference between actual and projected earnings on plan investments	-
Administrative expense	-
Other	-
Recognition of beginning deferred outflows of resources as OPEB expense	44,313
Recognition of beginning deferred inflows of resources as OPEB expense	(67,466)
Collective OPEB expense	<u>\$ (23,665)</u>

Healthcare Cost Trend Rates

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability (\$ thousands)	\$ 521,935	\$ 558,784	\$ 599,865

Discount Rate Sensitivity

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>2.94%</u>	<u>Discount Rate</u>	<u>4.94%</u>
	<u>3.94%</u>		
Net OPEB liability (\$ thousands)	\$ 609,152	\$ 558,784	\$ 514,829

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
June 30, 2024

Deferred Outflows and Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
	(In Thousands)	
Differences between expected and actual experience	\$ 115,434	\$ 99,013
Changes of assumptions or other inputs	22,030	42,656
Net difference between projected and actual earnings on OPEB plan investments	22	-
	<u>\$ 137,486</u>	<u>\$ 141,669</u>

Amortization of Deferred Outflows and Inflows of Resources

Measurement Period	(In Thousands)
June 30, 2025	\$ (21,584)
June 30, 2026	(12,404)
June 30, 2027	3,058
June 30, 2028	13,445
June 30, 2029	11,584
Thereafter	1,718
	<u>\$ (4,183)</u>

Calculation of Weighted-Average Years of Working Lifetime

Category	Number	Average Years of Working Lifetime
Active members	103,918	8.37
Inactive members	33,343	-
	<u>137,261</u>	
Weighted average years of working lifetime		6.34 ~ 6.30
Recognition period		6.40

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, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
Liability	Liability	Liability	Liability	2025	2026	2027	2028	2029	Thereafter		
LIBRARIES:											
711420	Choctaw County Library	9,780	11,240	11,414	9,647	1,068	(617)	(856)	(688)	(163)	34
711430	Amory Municipal Library	14,670	16,860	17,121	14,470	29	222	2,337	1,295	346	52
711440	Evans Memorial Library	14,670	16,860	17,121	14,470	207	582	2,134	1,753	1,247	321
711450	Wilkinson County Library System	12,225	14,050	14,267	12,058	(938)	(411)	1,538	1,774	1,126	183
711460	Covington County Library System	24,449	28,100	28,535	24,116	(320)	(1,116)	(694)	(703)	(654)	(187)
711470	Sharkey Issaquena County Library System	14,670	16,860	17,121	14,470	(474)	(223)	159	424	346	52
711490	Wayne Co Library System	43,194	49,643	50,412	42,606	(2,232)	(693)	422	1,085	287	(163)
711500	Benton Co Library System	14,670	16,860	17,121	14,470	(721)	(1,275)	1,388	335	(131)	8
711510	Lamar Co Library	79,053	90,856	92,263	77,976	(3,927)	(1,938)	(572)	2,388	2,394	329
711520	Bolivar Co Library	45,639	52,453	53,265	45,017	(4,284)	(1,690)	(142)	1,336	352	(290)
711530	Carnegie Public Library	24,449	28,100	28,535	24,116	(5,008)	(2,630)	(401)	805	1,088	221
711540	Carroll Co Library System	2,445	2,810	2,853	2,412	(1,331)	(1,494)	(1,456)	(1,425)	(277)	146
711550	Central Miss Regional Library	259,162	297,858	302,469	255,634	(25,918)	(18,299)	(7,418)	1,908	5,278	1,012
711560	Copiah-Jefferson Regional Library Sysem	16,300	18,733	19,023	16,078	(1,882)	(1,922)	(474)	478	(256)	(350)
711570	Dixie Regional Library System	61,938	71,186	72,288	61,095	(3,240)	(1,935)	(732)	1,148	1,220	131
711580	East Miss Regional Library	44,009	50,580	51,363	43,410	(791)	(503)	(610)	835	1,035	157
711590	Elizabeth Jones Library	24,449	28,100	28,535	24,116	(1,166)	360	2,444	1,577	575	85
711600	First Regional Library	363,479	417,750	424,218	358,531	(14,446)	(7,685)	12,344	11,229	7,774	1,789
711610	Greenwood-Leflore Public Library System	24,449	28,100	28,535	24,116	(3,957)	(4,300)	(287)	(1,180)	(1,622)	(456)
711620	Hancock Co Library System	121,431	139,562	141,723	119,778	(962)	1,112	(684)	2,812	2,830	385
711630	Harriette Person Memorial Library	9,780	11,240	11,414	9,647	(309)	(148)	107	284	229	34
711640	Harrison Co Library System	249,383	286,618	291,055	245,987	(2,878)	2,727	5,660	11,615	7,917	843
711650	The Library - Hattiesburg; Petal	85,572	98,349	99,872	84,407	(5,686)	(4,330)	5,230	5,155	2,833	398
711660	Judge George W. Armstrong Library	29,339	33,720	34,242	28,940	(1,343)	(1,321)	(581)	157	(254)	(261)
711670	Humphreys Co Library System	10,595	12,177	12,365	10,450	(966)	(1,094)	(645)	95	398	85
711680	Jackson-George Regional Library	282,797	325,021	330,053	278,946	(13,401)	(9,793)	(259)	6,242	6,332	1,052
711690	Jackson-Hinds Library System	216,784	249,151	253,009	213,832	(34,648)	(29,492)	(12,223)	(604)	5,031	1,086
711700	Jennie Stephens Smith Library	24,449	28,100	28,535	24,116	(1,546)	(564)	1,313	1,320	705	85
711710	Kemper-Newton Library	24,449	28,100	28,535	24,116	(3,237)	(2,645)	(1,575)	(1,594)	(466)	85
711720	Laurel-Jones Co Library	60,308	69,313	70,386	59,487	(1,305)	913	2,989	3,438	2,191	347
711730	Lee-Itawamba Library System	106,762	122,702	124,602	105,308	(5,279)	(1,625)	853	3,550	2,896	382
711740	Lincoln-Lawrence-Franklin Regional Library System	62,753	72,123	73,239	61,899	(6,879)	(3,518)	1,995	1,144	(229)	(228)
711750	Long Beach Public Library	24,449	28,100	28,535	24,116	(748)	(369)	266	706	575	85
711760	Columbus-Lowndes Public Library	52,973	60,883	61,825	52,252	(3,129)	(1,839)	2,300	2,278	650	(130)
711770	Madison Co-Canton Public Library	154,845	177,965	180,721	152,737	940	1,988	4,733	6,227	4,620	868
711780	Marks-Quitman Co Public Library	14,670	16,860	17,121	14,470	474	721	1,122	1,396	738	52

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 OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability	2025	2026	2027	2028	2029	Thereafter
711790	Marshall Co Library System	26,079	29,973	30,437	25,724	(1,824)	(1,121)	1,847	1,007	179	0
711800	Meridian-Lauderdale Co Library	67,643	77,743	78,946	66,722	(4,527)	(1,057)	3,386	3,415	1,764	198
711810	Mid Miss Regional Library System	136,916	157,359	159,795	135,052	(6,468)	(3,836)	1,981	3,120	1,988	214
711820	Neshoba Co Public Library	19,559	22,480	22,828	19,293	(1,895)	(1,173)	2,391	1,435	459	72
711830	Northeast Regional Library	79,053	90,856	92,263	77,976	(4,242)	(1,476)	2,872	2,875	1,895	373
711840	Noxubee Co Library	9,780	11,240	11,414	9,647	(976)	(148)	107	284	229	34
711850	Oktibbeha Co Library System	39,934	45,896	46,607	39,390	964	2,613	5,326	2,217	(653)	(354)
711860	Pearl River Co Library System	61,123	70,249	71,337	60,291	2,160	4,606	46	2,910	2,091	82
711870	Pike-Amite-Walthall Library System	73,348	84,299	85,604	72,349	(3,253)	(637)	698	2,128	2,301	535
711880	Pine Forest Regional Library	35,044	40,276	40,900	34,567	(4,862)	(2,694)	1,821	1,139	73	(99)
711890	Yazoo Library Association	14,670	16,860	17,121	14,470	(1,014)	504	2,337	1,295	346	52
711900	South Miss Regional Library	39,119	44,960	45,656	38,586	(2,924)	(1,861)	(8)	(193)	(118)	2
711910	Sunflower Public Library	51,343	59,010	59,923	50,644	(3,916)	(2,763)	2,089	2,364	1,657	319
711920	Tallahatchie Co Library	14,670	16,860	17,121	14,470	63	(2,374)	(875)	599	738	52
711930	Tombigbee Regional Library System	39,119	44,960	45,656	38,586	(1,293)	(667)	829	1,872	1,395	187
711940	Warren Co-Vicksburg Public Library System	44,824	51,516	52,314	44,213	(1,119)	(501)	662	1,468	1,031	113
711950	Washington Co Library System	52,158	59,946	60,874	51,448	(3,905)	(2,221)	(1,574)	(654)	(371)	(176)
711960	Yalobusha Co Public Library System	4,890	5,620	5,707	4,823	(404)	(859)	(1,035)	(297)	114	16
	Total Libraries	3,434,311	3,947,086	4,008,194	3,387,547	(189,668)	(110,509)	42,625	95,579	72,079	9,862

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 OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB	2025	2026	2027	2028	2029	Thereafter
		Liability	Liability	Liability	Liability						
COMMUNITY COLLEGES:											
711970	Coahoma Community College	932,332	1,071,539	1,088,128	919,639	(53,434)	(35,972)	(12,497)	12,924	17,044	2,546
711980	Copiah-Lincoln Community College	1,446,582	1,662,571	1,688,311	1,426,887	(48,606)	(25,936)	26,168	49,550	33,275	3,607
711990	East Central Community College	1,034,204	1,188,621	1,207,023	1,020,124	(19,744)	(5,675)	15,739	33,862	29,803	5,716
712000	East MS Community College	1,364,270	1,567,968	1,592,243	1,345,695	(57,154)	(26,901)	28,800	48,966	33,949	4,492
712010	Hinds Community College	4,676,332	5,374,554	5,457,761	4,612,665	(250,197)	(187,459)	(21,511)	66,755	70,762	10,261
712020	Holmes Community College	1,624,247	1,866,763	1,895,664	1,602,133	(61,403)	(29,542)	8,115	38,824	33,828	5,056
712030	Itawamba Community College	1,832,881	2,106,548	2,139,161	1,807,927	(57,167)	(30,806)	33,370	65,738	51,495	8,282
712040	Jones Co Junior College	1,725,304	1,982,909	2,013,608	1,701,814	(58,270)	(24,433)	38,017	65,861	54,993	10,616
712050	Meridian Community College	1,298,257	1,492,099	1,515,199	1,280,581	(81,336)	(60,836)	(7,494)	21,091	18,965	1,456
712060	MS Delta Community College	1,035,834	1,190,495	1,208,926	1,021,732	(55,901)	(38,240)	1,264	24,467	23,165	3,597
712070	MS Gulf Coast Community College	2,940,433	3,379,468	3,431,789	2,900,400	(145,558)	(102,720)	(32,018)	41,340	52,587	8,243
712080	Northeast MS Community College	1,542,749	1,773,097	1,800,548	1,521,745	(24,532)	(7,915)	24,876	56,728	47,499	8,154
712090	Northwest MS Community College	2,546,800	2,927,062	2,972,378	2,512,126	(118,339)	(48,518)	37,531	92,687	75,236	11,728
712100	Pearl River Community College	2,076,559	2,386,609	2,423,558	2,048,287	(12,043)	8,764	49,173	75,887	59,212	10,871
712110	Southwest MS Community College	900,548	1,035,009	1,051,033	888,288	(31,718)	(20,844)	7,458	26,862	22,055	3,069
	Total Community Colleges	26,977,332	31,005,312	31,485,330	26,610,043	(1,075,402)	(637,033)	196,991	721,542	623,868	97,694

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State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
						2025	2026	2027	2028	2029	Thereafter
SCHOOL DISTRICTS:											
712120	Aberdeen School District	762,817	876,714	890,287	752,432	(25,688)	(12,990)	5,685	19,724	14,712	1,540
712130	Alcorn County School District	2,010,545	2,310,740	2,346,514	1,983,172	(49,631)	(8,306)	37,653	70,141	50,123	6,701
712140	Amite County School District	766,077	880,460	894,091	755,647	(43,602)	(30,497)	9,096	21,025	18,671	3,541
712150	Amory School District	965,746	1,109,942	1,127,126	952,598	(19,409)	(4,339)	13,572	31,661	24,451	3,478
712160	Attala County School District	834,535	959,140	973,989	823,173	(43,389)	(29,250)	(2,954)	13,722	9,089	(425)
712170	Baldwyn School District	528,104	606,956	616,352	520,914	(22,575)	(9,587)	11,942	18,860	12,599	1,608
712180	Bay St. Louis-Waveland School	1,168,675	1,343,170	1,363,965	1,152,764	(17,745)	(3,179)	11,869	27,050	24,537	4,833
712200	Benton County School District	661,760	760,568	772,343	652,751	(56,395)	(26,369)	(4,983)	17,659	15,640	1,271
712210	Biloxi School District	3,343,031	3,842,178	3,901,662	3,297,517	(53,983)	(30,745)	45,190	85,777	60,417	7,644
712220	Booneville School District	775,042	890,763	904,554	764,490	(8,352)	2,813	22,289	29,854	22,096	4,071
712230	Brookhaven School District	1,853,255	2,129,964	2,162,940	1,828,024	(66,571)	(29,200)	16,669	50,892	37,878	4,193
712240	Calhoun County School District	1,632,397	1,876,129	1,905,175	1,610,172	(37,406)	(11,119)	29,094	50,743	35,064	4,496
712250	Canton School District	1,914,378	2,200,214	2,234,277	1,888,315	(57,329)	(39,443)	1,834	29,374	26,473	3,692
712260	Carroll County School District	567,223	651,915	662,008	559,501	(41,929)	(20,899)	6,151	14,260	10,365	1,248
713800	Chickasaw County School District	1,457,177	1,674,748	1,700,676	1,437,338	(207,661)	235,239	277,091	151,173	38,527	5,815
712280	Choctaw County School District	1,057,024	1,214,848	1,233,656	1,042,633	(41,026)	(26,191)	3,877	21,626	19,728	3,172
712290	Claiborne County School District	854,095	981,619	996,817	842,466	(53,118)	(31,461)	(4,479)	16,412	16,132	1,999
712300	Clarksdale School District	1,491,406	1,714,087	1,740,625	1,471,101	(48,227)	(13,013)	17,631	30,318	9,485	(3,015)
712320	Cleveland School District	1,960,017	2,252,667	2,287,542	1,933,332	(92,951)	(58,225)	(1,953)	51,932	49,899	7,381
712330	Clinton School District	2,663,341	3,061,004	3,108,394	2,627,081	(85,145)	(38,034)	19,212	76,375	63,388	8,792
712340	Coahoma Co Agriculture High School District	0	0	0	0	(30,498)	(26,750)	(15,971)	(6,390)	0	0
712350	Coahoma County School District	981,231	1,127,738	1,145,198	967,872	(54,284)	(37,917)	(6,015)	26,231	38,913	9,911
712360	Coffeeville School District	346,365	398,080	404,243	341,649	(34,886)	(16,510)	7,222	5,963	1,623	(211)
712370	Columbia School District	1,047,244	1,203,608	1,222,242	1,032,986	(14,957)	(7,558)	22,955	31,523	18,181	1,646
712380	Columbus School District	2,309,642	2,654,494	2,695,590	2,278,197	(51,918)	(27,735)	28,225	73,399	60,548	9,572
712390	Copiah County School District	1,220,019	1,402,180	1,423,888	1,203,409	(79,676)	(50,197)	(17,003)	7,210	8,800	(277)
712400	Corinth School District	1,308,851	1,504,276	1,527,564	1,291,032	(44,190)	(36,116)	8,944	35,899	30,765	4,610
712410	Covington County School District	1,849,995	2,126,218	2,159,135	1,824,808	(61,844)	(41,699)	17,568	46,315	29,678	1,744
712420	Desoto County School District	17,336,167	19,924,626	20,233,095	17,100,140	(191,395)	(89,425)	169,553	508,959	439,683	72,793
712440	Durant School District	0	0	0	0	0	0	0	0	0	0
712450	East Jasper School District	639,756	735,278	746,661	631,046	(28,697)	(26,234)	698	12,818	9,838	741
712460	East Tallahatchie School District	660,130	758,694	770,440	651,143	(71,743)	(47,151)	5,877	11,557	11,380	2,617
712470	Enterprise School District	633,236	727,785	739,052	624,615	(2,998)	4,231	19,550	27,873	19,949	3,296
712480	Forest School District	975,526	1,121,182	1,138,540	962,245	(20,599)	(281)	18,982	31,425	16,134	127
712490	Forrest County School District	1,503,630	1,728,137	1,754,892	1,483,159	(62,272)	(29,250)	13,984	39,039	26,484	2,094
712500	Forrest Co Agriculture High School District	365,109	419,624	426,120	360,138	(9,466)	(4,329)	5,416	7,247	3,360	(12)

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State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
712510	Franklin County School District	837,795	962,886	977,793	826,389	(38,179)	(20,798)	(2,149)	12,603	8,787	(96)
712520	George County School District	2,384,619	2,740,666	2,783,097	2,352,153	(86,680)	(67,227)	5,172	48,673	31,938	432
712530	Greene County School District	1,113,257	1,279,477	1,299,286	1,098,100	(64,548)	(39,234)	(11,195)	15,151	16,030	1,473
712540	Greenville School District	2,719,574	3,125,634	3,174,024	2,682,548	(166,954)	(87,957)	(17,325)	39,275	43,276	6,238
712550	Greenwood School District	3,036,600	3,489,994	3,544,026	2,995,258	(165,585)	(125,045)	(4,885)	54,408	50,771	6,597
712560	Grenada School District	2,735,059	3,143,430	3,192,096	2,697,822	(85,851)	(36,577)	50,409	91,568	64,891	8,646
712570	Gulfport School District	3,500,321	4,022,954	4,085,236	3,452,665	(93,392)	(29,870)	50,094	112,477	84,264	11,323
712580	Hancock County School District	2,379,730	2,735,046	2,777,390	2,347,330	(35,918)	(15,279)	37,472	64,726	46,108	6,475
712590	Harrison County School District	8,470,044	9,734,705	9,885,416	8,354,727	(242,640)	(114,899)	136,184	261,288	204,197	33,159
712600	Hattiesburg School District	2,547,615	2,927,998	2,973,329	2,512,930	(104,399)	(53,413)	24,595	62,040	53,382	9,286
712610	Hazlehurst School District	841,870	967,570	982,549	830,408	(61,416)	(34,464)	(9,127)	7,734	9,964	1,186
712630	Hinds County School District	2,418,033	2,779,069	2,822,095	2,385,113	(142,022)	(62,079)	20,938	62,438	47,456	5,706
712640	Hollandale School District	402,598	462,710	469,874	397,117	(27,979)	(13,435)	4,441	9,917	5,757	167
712650	Holly Springs School District	740,813	851,424	864,605	730,727	(51,943)	(27,623)	3,745	13,947	10,857	1,278
712660	Holmes County School District	1,770,128	2,034,425	2,065,922	1,746,028	(108,874)	(39,618)	21,812	45,184	25,958	828
712670	Houston School District	0	0	0	0	(242,172)	(241,643)	(245,739)	(98,296)	0	0
712680	Humphreys County School District	889,954	1,022,832	1,038,668	877,837	(71,740)	(66,010)	(30,999)	3,336	18,363	3,933
712710	Itawamba County School District	2,147,461	2,468,098	2,506,309	2,118,224	(43,391)	(3,167)	45,463	68,635	44,301	5,332
712720	Jackson County School District	4,913,490	5,647,122	5,734,549	4,846,594	(113,691)	(58,615)	4,623	100,709	89,466	11,781
712730	Jackson Independent School District	13,961,352	16,045,918	16,294,338	13,771,272	(1,322,809)	(879,177)	(281,569)	42,857	137,688	17,016
712740	Jefferson County School District	820,681	943,216	957,819	809,507	(39,561)	(11,711)	2,567	5,439	(445)	(1,691)
712750	Jefferson Davis Co School District	1,028,500	1,182,065	1,200,365	1,014,497	(21,458)	(3,011)	20,686	35,652	24,575	3,163
712760	Jones County School District	5,108,269	5,870,983	5,961,877	5,038,721	(126,239)	(56,167)	49,335	157,104	131,272	19,840
712770	Kemper County School District	938,037	1,078,095	1,094,786	925,266	(33,488)	(819)	14,775	27,399	19,463	2,568
712780	Kosciusko School District	1,325,966	1,523,945	1,547,539	1,307,913	(39,262)	(16,329)	13,064	31,506	23,517	2,996
712790	Lafayette County School District	1,840,216	2,114,978	2,147,721	1,815,162	(58,574)	(18,918)	40,764	70,236	52,663	8,353
712800	Lamar County School District	6,347,847	7,295,643	7,408,593	6,261,423	(163,480)	(81,935)	48,960	139,154	94,399	7,345
712810	Lauderdale County School District	3,601,378	4,139,099	4,203,180	3,552,347	(146,418)	(58,208)	31,747	90,015	82,775	15,615
712820	Laurel School District	1,809,246	2,079,385	2,111,577	1,784,614	(151,060)	(87,632)	26,083	53,195	38,757	5,126
712830	Lawrence County School District	1,296,627	1,490,226	1,513,297	1,278,973	(20,130)	(3,676)	13,398	35,978	34,432	7,009
712840	Leake County School District	1,672,330	1,922,026	1,951,782	1,649,562	(58,729)	(21,164)	1,101	37,802	36,267	5,677
712850	Lee County School District	4,227,280	4,858,454	4,933,672	4,169,727	(122,904)	(50,832)	55,785	131,911	107,571	17,254
712870	Leland School District	593,302	681,888	692,445	585,225	(31,449)	(16,675)	6,781	10,384	4,176	(466)
712880	Lincoln County School District	1,651,141	1,897,673	1,927,052	1,628,661	(35,778)	(12,313)	23,476	48,837	36,780	5,242
712890	Long Beach School District	1,520,745	1,747,807	1,774,866	1,500,040	(54,806)	(38,273)	17,244	39,976	23,018	478
712900	Louisville School District	1,766,053	2,029,742	2,061,166	1,742,008	(58,372)	(23,530)	14,384	45,141	34,667	4,200
712910	Lowndes County School District	3,204,485	3,682,946	3,739,965	3,160,857	(95,447)	(27,529)	48,064	114,877	94,345	15,288

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 OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0
712930	Madison County School District	7,774,870	8,935,734	9,074,075	7,669,017	(69,734)	(4,643)	169,819	296,532	226,983	37,288
712940	Marion County School District	1,353,675	1,555,792	1,579,878	1,335,245	(34,983)	(14,793)	20,641	36,779	26,382	3,686
712950	Marshall County School District	1,691,075	1,943,569	1,973,659	1,668,051	(34,794)	(7,851)	30,913	55,412	47,603	9,453
712960	Mccomb School District	1,689,445	1,941,696	1,971,757	1,666,444	(38,218)	(14,357)	20,095	46,336	40,086	7,275
712970	Meridian School District	3,261,533	3,748,512	3,806,546	3,217,129	(188,681)	(121,531)	(21,150)	38,237	32,718	793
712980	Monroe County School District	1,383,014	1,589,512	1,614,120	1,364,185	(31,357)	(14,415)	10,391	38,459	31,807	4,466
712990	Montgomery County School District	0	0	0	0	0	0	0	0	0	0
713000	Moss Point School District	1,431,913	1,645,711	1,671,190	1,412,418	(49,434)	(29,228)	4,809	22,088	22,631	4,598
713020	Natchez-Adams School District	2,226,514	2,558,954	2,598,572	2,196,201	(126,398)	(83,655)	(12,810)	23,277	30,525	5,792
713030	Neshoba County School District	1,813,321	2,084,068	2,116,333	1,788,633	(61,430)	(25,507)	22,619	63,941	55,825	9,615
713040	Nettleton School District	678,060	779,301	791,366	668,828	(29,283)	(20,390)	(897)	14,106	11,306	827
713050	New Albany School District	1,339,820	1,539,869	1,563,709	1,321,579	(48,256)	(28,339)	12,461	34,029	27,991	4,312
713060	Newton County School District	1,018,720	1,170,825	1,188,951	1,004,850	(30,573)	(9,843)	13,874	33,465	27,128	4,256
713070	Newton School District	637,311	732,468	743,808	628,634	(25,836)	(14,078)	8,598	17,877	14,430	2,404
713080	North Bolivar School District	625,086	718,418	729,540	616,576	(41,951)	(19,131)	(1,679)	9,164	11,275	2,363
713090	North Panola School District	829,645	953,520	968,282	818,350	(77,639)	(53,573)	(19,996)	(5,234)	(1,390)	(1,618)
713100	North Pike School District	1,372,419	1,577,335	1,601,755	1,353,734	(45,548)	(18,469)	6,959	36,582	35,372	6,419
713110	North Tippah School District	744,888	856,107	869,361	734,747	(16,370)	(69)	19,914	28,468	21,500	3,913
713120	Noxubee School District	828,830	952,583	967,331	817,546	(92,529)	(24,790)	(283)	16,210	13,435	1,273
713130	Ocean Springs School District	3,184,111	3,659,530	3,716,186	3,140,760	(59,773)	(22,333)	46,497	99,528	74,710	10,378
713140	Okolona School District	418,898	481,443	488,897	413,194	(19,025)	(5,585)	569	9,072	8,513	1,310
713160	Oxford School District	2,848,341	3,273,626	3,324,307	2,809,561	(15,434)	31,694	92,681	132,091	97,174	16,914
713170	Pascagoula School District	5,386,991	6,191,321	6,287,174	5,313,648	(167,946)	(90,709)	15,186	117,083	99,312	12,653
713180	Pass Christian School District	1,222,464	1,404,990	1,426,741	1,205,820	(26,026)	(2,987)	30,219	47,312	33,897	5,208
713190	Pearl School District	2,321,866	2,668,544	2,709,858	2,290,255	(62,262)	(21,024)	33,022	65,731	52,078	8,528
713200	Pearl River Co School District	1,669,071	1,918,279	1,947,978	1,646,347	(26,794)	(16,594)	14,313	48,977	36,731	3,948
713210	Perry County School District	817,421	939,470	954,014	806,292	(31,255)	(19,099)	6,542	16,262	12,195	1,548
713220	Petal School District	2,637,262	3,031,031	3,077,957	2,601,356	(12,705)	24,339	64,061	100,402	77,658	13,905
713230	Philadelphia School District	645,461	741,835	753,319	636,673	(22,542)	(9,153)	2,864	14,333	11,214	1,211
713240	Picayune School District	2,621,777	3,013,234	3,059,885	2,586,083	(67,488)	(17,650)	24,395	82,092	72,664	12,222
713250	Pontotoc School District	1,431,913	1,645,711	1,671,190	1,412,418	(22,205)	(14,508)	12,040	37,900	28,807	3,374
713260	Pontotoc County School District	2,022,770	2,324,789	2,360,781	1,995,231	(42,963)	(25,645)	22,498	54,945	39,051	4,209
713270	Poplarville School District	1,153,191	1,325,374	1,345,893	1,137,490	(36,776)	(12,956)	10,833	29,258	20,841	2,111
713280	Prentiss County School District	1,550,084	1,781,527	1,809,108	1,528,980	(46,007)	(20,195)	18,847	40,476	31,990	5,014
713290	Quitman School District	1,162,971	1,336,613	1,357,307	1,147,137	(42,529)	(27,839)	4,039	32,089	26,510	3,098
713300	Quitman County School District	713,919	820,514	833,217	704,199	(66,901)	(42,792)	(20,518)	(11,926)	(4,003)	(764)

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 OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
713310	Rankin County School District	11,280,896	12,965,244	13,165,970	11,127,310	(278,055)	(91,257)	199,590	379,393	285,841	43,064
713320	Richton School District	364,294	418,687	425,169	359,334	(24,269)	(13,535)	(981)	6,858	4,347	(240)
713330	Scott County School District	2,287,637	2,629,204	2,669,909	2,256,492	(99,385)	(59,824)	18,942	54,221	44,024	6,464
713340	Senatobia School District	1,034,204	1,188,621	1,207,023	1,020,124	(28,217)	(15,891)	8,676	24,622	20,556	3,229
713360	Simpson County School District	1,970,612	2,264,843	2,299,907	1,943,782	(100,137)	(67,227)	(19,946)	9,480	6,392	(2,622)
713370	Smith County School District	1,468,587	1,687,861	1,713,992	1,448,592	(70,527)	(39,886)	13,284	34,505	25,388	2,967
713380	South Delta School District	477,576	548,883	557,380	471,074	(56,628)	(46,204)	(27,590)	(19,761)	(13,635)	(3,910)
713390	South Panola School District	2,905,389	3,339,192	3,390,889	2,865,833	(55,372)	(12,246)	54,847	101,306	67,249	7,167
713400	South Pike School District	979,601	1,125,865	1,143,295	966,264	(70,068)	(60,453)	(28,149)	(3,582)	5,668	276
713410	South Tiptah School District	1,646,251	1,892,053	1,921,345	1,623,838	(73,619)	(46,291)	(3,963)	28,010	25,116	2,693
713430	Starkville-Oktibbeha	3,590,784	4,126,923	4,190,815	3,541,896	(63,016)	(21,412)	43,545	98,852	78,931	12,321
713440	Stone County School District	1,488,146	1,710,341	1,736,820	1,467,885	(62,084)	(21,617)	15,975	36,694	32,507	6,152
713450	Sunflower School District	2,133,607	2,452,175	2,490,139	2,104,558	(146,783)	(112,622)	(21,011)	11,895	22,831	4,650
713460	Tate County School District	1,149,931	1,321,627	1,342,088	1,134,275	(74,499)	(49,397)	(9,722)	15,085	19,116	3,233
713470	Tishomingo Co School District	1,955,942	2,247,983	2,282,786	1,929,312	(33,316)	(8,106)	42,877	72,345	54,512	8,857
713480	Tunica County School District	1,294,997	1,488,352	1,511,395	1,277,366	(60,802)	(38,306)	1,026	25,101	17,172	355
713490	Tupelo School District	4,689,371	5,389,540	5,472,980	4,625,527	(83,282)	(15,778)	80,948	149,768	115,236	18,490
713500	Union County School District	1,602,243	1,841,473	1,869,982	1,580,428	(36,821)	(12,018)	27,489	47,704	36,598	6,062
713510	Union School District	589,228	677,205	687,689	581,205	(8,903)	(6,249)	3,102	13,904	11,912	1,733
713520	Vicksburg-Warren School District	4,444,878	5,108,542	5,187,632	4,384,363	(155,147)	(81,228)	30,070	112,034	83,191	8,262
713530	Walthall County School District	1,103,477	1,268,237	1,287,872	1,088,454	(61,532)	(26,618)	(10,863)	8,332	1,918	(3,264)
713540	Water Valley School District	671,540	771,808	783,757	662,397	(25,756)	(15,735)	8,084	16,755	11,801	1,394
713550	Wayne County School District	1,972,242	2,266,717	2,301,809	1,945,390	(150,049)	(103,975)	14,306	54,949	41,695	4,437
713560	Webster County School District	1,156,451	1,329,120	1,349,697	1,140,706	(11,547)	(721)	15,426	37,059	29,183	4,294
713570	West Bolivar School District	772,597	887,953	901,701	762,078	(82,752)	(59,073)	149	14,312	11,740	1,118
713580	West Jasper School District	981,231	1,127,738	1,145,198	967,872	(28,637)	(3,276)	16,690	33,423	24,450	3,307
713590	West Point School District	1,747,308	2,008,198	2,039,289	1,723,519	(92,805)	(51,787)	5,112	35,779	32,028	4,772
713600	West Tallahatchie School District	482,466	554,503	563,087	475,897	(58,990)	(41,312)	(1,779)	1,861	2,616	447
713610	Western Line School District	1,277,067	1,467,746	1,490,469	1,259,680	(39,822)	(38,577)	(6,522)	19,156	23,417	4,453
713620	Wilkinson County School District	503,655	578,856	587,817	496,798	(63,355)	(48,871)	(35,673)	(23,367)	(15,593)	(4,764)
713630	Winona County School District	728,588	837,374	850,338	718,669	(51,332)	(27,082)	(7,283)	4,582	4,750	(120)
713640	Yazoo City School District	1,154,821	1,327,247	1,347,795	1,139,098	(87,708)	(83,668)	(32,594)	(2,947)	5,448	(643)
713650	Yazoo County School District	948,632	1,090,272	1,107,151	935,717	(28,633)	2,283	14,395	30,416	27,529	5,544
721310	MS School for the Deaf	521,585	599,462	608,743	514,483	98,434	107,608	123,060	59,448	6,366	(225)
721330	MS School of the Arts	155,660	178,902	181,672	153,541	35,754	34,145	(377)	2,735	2,490	283
	Total School Districts	279,046,106	320,710,427	325,675,602	275,246,973	(9,984,876)	(5,140,472)	2,218,151	6,993,202	5,654,038	791,661

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 OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,											
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%												
		Total	Employer's	Employer's	Employer's												
		Proportionate	Proportionate	Proportionate	Proportionate												
		Share of	Share of	Share of	Share of	2025		2026		2027		2028		2029		Thereafter	
		Net OPEB	Net OPEB	Net OPEB	Net OPEB												
Liability	Liability	Liability	Liability														
CAFR STATE AGENCIES:																	
721300	Office of Workforce	79,868	91,793	93,214	78,780	13,233	14,638	17,004	15,939	7,294	600						
721290	The MS Real Estate	14,670	16,860	17,121	14,470	2,119	2,377	2,812	3,104	3,052	866						
721320	MS Board of Psychology	4,890	5,620	5,707	4,823	911	997	1,142	578	114	16						
721340	MS State Board of Examiners for Prof Counselors	4,890	5,620	5,707	4,823	(119)	(74)	53	143	114	16						
721350	MS Dept Of Child Protection Services	7,791,169	8,954,467	9,093,099	7,685,095	(178,871)	95,861	336,272	472,919	355,827	65,110						
721360	MS Board Of Optometry	4,890	5,620	5,707	4,823	(156)	(74)	53	143	114	16						
721370	Charter School Authorizer Board	19,559	22,480	22,828	19,293	2,201	626	1,055	1,638	1,494	341						
721380	Office Of State Public Defender	110,837	127,386	129,358	109,328	(1,413)	891	6,790	7,400	4,906	893						
721390	Board Of Tax Appeals	29,339	33,720	34,242	28,940	(763)	(628)	1,282	1,819	1,077	103						
721410	MS State Board Of Physical Therapy	9,780	11,240	11,414	9,647	(1,574)	(1,091)	107	284	229	34						
721430	Military Department - Adjutant General's Office	448,237	515,163	523,139	442,134	(13,961)	(12,308)	(1,658)	8,785	9,308	1,505						
721480	MS Capital Post-Conviction Counsel	39,119	44,960	45,656	38,586	(1,026)	(1,136)	(706)	874	1,050	139						
721490	MS Board Of Geologists	4,890	5,620	5,707	4,823	(156)	(74)	53	143	114	16						
721500	MS Dept Of Transportation	11,922,282	13,702,395	13,914,533	11,759,964	(880,718)	(607,290)	(219,935)	191,255	276,673	45,259						
721510	South MS Regional Center	0	0	0	0	0	0	0	0	0	0						
721520	MS Dept Of Corrections	8,266,300	9,500,540	9,647,625	8,153,757	(469,287)	(125,828)	168,789	357,293	277,682	42,245						
721530	Archives & History Dept	677,245	778,364	790,415	668,024	(26,825)	(14,304)	13,256	21,971	16,474	2,679						
721540	Legislative Peer Committee	107,577	123,639	125,553	106,112	(3,366)	(3,633)	1,231	2,508	2,559	609						
721550	MS Public Service Commission	306,431	352,184	357,637	302,259	(26,748)	(15,850)	(5,436)	(441)	2,431	636						
721560	Dept Of Environmental Quality	1,649,511	1,895,799	1,925,150	1,627,054	(87,635)	(67,036)	(5,735)	34,805	34,751	5,010						
721570	MS State Hospital	4,452,213	5,116,972	5,196,192	4,391,598	(603,475)	(436,211)	(161,630)	5,174	86,273	19,861						
721590	MS Real Estate Commission	74,978	86,173	87,507	73,957	(5,465)	(3,475)	(1,488)	(718)	(634)	(278)						
721600	Mississippi State Senate Staff	181,740	208,875	212,109	179,265	(4,648)	(1,411)	(418)	5,596	5,860	1,005						
721610	Mississippi State Senate Members	223,303	256,645	260,618	220,263	(5,860)	2,485	7,036	10,220	6,888	974						
721620	MS House Of Representatives Staff	207,004	237,912	241,595	204,186	(13,436)	(11,247)	(2,288)	2,059	2,916	464						
721630	MS House Of Representatives Members	513,435	590,096	599,231	506,445	(18,004)	(6,963)	4,055	14,621	14,490	2,913						
721640	Attorney General'S Office	1,287,662	1,479,922	1,502,834	1,270,131	(60,930)	(36,176)	6,150	36,465	38,978	8,154						
721650	MS Arts Commission	53,788	61,820	62,777	53,056	(1,983)	(682)	2,542	3,086	2,123	373						
721660	Boswell Regional Center	3,310,432	3,804,712	3,863,616	3,265,361	(692,399)	(670,432)	(511,514)	(87,831)	106,463	14,309						
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,460,314	7,424,902	7,539,853	6,372,358	143,774	233,864	380,502	367,457	229,800	43,149						
721680	State Insurance Department	522,400	600,399	609,694	515,287	(35,426)	(15,546)	(2,821)	8,719	11,823	2,626						
721690	Ellisville State School	4,572,830	5,255,598	5,336,964	4,510,572	(668,847)	(449,334)	(173,926)	(16,156)	69,501	16,942						
721710	State Dept Of Health	7,695,002	8,843,941	8,980,862	7,590,237	(326,352)	(240,711)	(47,953)	210,655	224,251	35,514						
721720	State Soil & Water Conservation	53,788	61,820	62,777	53,056	(564)	121	760	405	989	460						
721730	Banking & Consumer Finance	318,656	366,234	371,904	314,317	(13,362)	(11,923)	(9,168)	2,096	7,285	1,720						
721750	MS Workers Compensation Commission	227,378	261,328	265,374	224,283	(14,521)	(8,913)	(1,968)	3,412	3,422	314						

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 OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
						2025	2026	2027	2028	2029	Thereafter
721760	Veterans Home Purchase Board	69,273	79,616	80,849	68,330	(4,582)	(3,078)	(2,091)	16	700	70
721770	MS State Personnel Board	207,004	237,912	241,595	204,186	(6,595)	(938)	6,205	10,085	7,895	1,416
721780	State Veterans Affairs Board	1,444,137	1,659,761	1,685,457	1,424,476	(213,339)	(145,721)	(21,361)	7,028	(4,037)	(7,205)
721790	State Fair Commission	0	0	0	0	(23,029)	(23,881)	0	0	0	0
721800	MS Dept Of Information Technology Services	556,629	639,739	649,643	549,050	(22,613)	(6,093)	6,967	21,324	23,194	5,417
721810	State Aid Road Construction	217,599	250,088	253,960	214,636	(9,965)	(7,310)	(3,282)	3,676	3,245	(38)
721820	Rehabilitation Services	4,355,231	5,005,510	5,083,004	4,295,936	(109,979)	(69,451)	(2,434)	104,975	112,198	20,786
721830	MS Gaming Commission	472,686	543,263	551,673	466,251	(26,014)	(11,253)	7,276	17,253	14,008	2,225
721840	MS Department Of Revenue	2,514,201	2,889,595	2,934,331	2,479,970	(235,852)	(138,704)	(46,027)	14,749	(5,498)	(13,800)
721850	Joint Legislative Budget Office	136,916	157,359	159,795	135,052	1,776	3,078	942	2,181	912	(145)
721860	MS Finance And Administration	1,376,494	1,582,018	1,606,511	1,357,754	(176,623)	(165,776)	(105,533)	(15,743)	24,817	3,588
721870	MS Cosmetology Board	44,009	50,580	51,363	43,410	(601)	(1,491)	(936)	509	3,163	1,287
721880	Board Social Workers, Marriage, Family Therapists	9,780	11,240	11,414	9,647	(1,594)	(1,300)	86	372	293	34
721890	MS Library Commission	206,189	236,975	240,644	203,382	(7,303)	(4,410)	1,596	8,510	8,073	1,416
721900	MS Emergency Management	673,170	773,681	785,659	664,005	14,020	25,613	5,725	16,610	11,444	948
721910	MS Secretary Of State	431,122	495,493	503,164	425,253	(16,874)	(5,058)	6,133	10,927	10,435	2,396
721920	MS Dept Of Human Services	6,848,242	7,870,752	7,992,605	6,755,005	(220,251)	(224,507)	(65,684)	122,258	154,979	27,977
721930	MS Board Of Nursing	96,982	111,463	113,188	95,662	(7,105)	(5,904)	(4,543)	(2,301)	(2,706)	(1,192)
721940	MS Dept Of Education	1,995,876	2,293,880	2,329,393	1,968,703	(236,528)	(212,322)	(129,594)	(19,432)	31,736	5,064
721950	MS Community College Board	197,224	226,672	230,181	194,539	(26,347)	(40,482)	(5,869)	1,142	3,461	568
721960	Military Department - Army Guard	1,248,543	1,434,963	1,457,179	1,231,544	(15,712)	(8,778)	26,458	48,960	34,284	4,355
721970	Military Department - Air Guard	764,447	878,587	892,189	754,040	(39,574)	(20,891)	10,665	21,584	20,061	4,254
721980	Military Department - Ycp (Shelby Base Ops)	369,999	425,244	431,827	364,962	(552)	3,427	14,262	23,351	18,197	3,217
721990	Educational Television (MS Public Broadcasting)	347,995	399,954	406,146	343,257	(25,315)	(17,262)	(8,175)	3,503	3,645	(436)
722010	Pearl River Basin Development Dist.	0	0	0	0	(1,353)	0	0	0	0	0
722020	MS Dept Of Wildlife, Fisheries & Parks	2,446,558	2,811,853	2,855,385	2,413,248	(83,365)	11,015	86,244	114,732	74,697	10,601
722040	Public Employees Retirement System	700,879	805,527	817,998	691,337	(28,423)	(18,058)	5,473	22,510	23,144	4,798
722050	MS Bureau Of Narcotics	589,228	677,205	687,689	581,205	(29,428)	(1,404)	21,376	21,842	12,961	2,049
722060	North MS Regional Center	2,888,275	3,319,522	3,370,914	2,848,951	(295,195)	(318,587)	(142,379)	(34,749)	14,642	(83)
722070	MS Oil & Gas Board	141,806	162,979	165,502	139,875	(297)	(3,400)	349	3,556	4,010	869
722080	MS Animal Health Board	117,357	134,879	136,967	115,759	(3,659)	(1,945)	815	4,255	4,899	1,142
722090	State Treasurer's Office	155,660	178,902	181,672	153,541	(8,724)	(30)	5,771	6,509	4,000	596
722110	Medicaid Division	3,955,893	4,546,546	4,616,935	3,902,035	(228,846)	(135,782)	26,676	89,459	71,535	9,505
722120	MS Dept Of Agriculture & Commerce	1,022,795	1,175,508	1,193,707	1,008,870	14,788	12,806	21,291	42,244	30,575	4,043
722130	MS Office Of State Auditor	582,708	669,712	680,080	574,774	(23,919)	(15,263)	(2,400)	11,440	9,519	622
722150	Governor's Office	106,762	122,702	124,602	105,308	(4,934)	(1,065)	6,224	5,763	3,306	563
722170	MS State Board Of Pharmacy	85,572	98,349	99,872	84,407	(355)	1,382	2,493	3,493	2,181	261

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 OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability	2025	2026	2027	2028	2029	Thereafter
722180	MS Supreme Court	1,201,274	1,380,636	1,402,011	1,184,919	(33,101)	(13,732)	18,235	35,609	28,417	4,773
722190	Barber Examiners Board	9,780	11,240	11,414	9,647	(1,329)	(1,164)	(928)	(319)	17	(10)
722200	Grand Gulf Military	14,670	16,860	17,121	14,470	(1,363)	(1,488)	(1,899)	(547)	(297)	(217)
722220	MS Development Authority	811,716	932,913	947,356	800,665	(69,193)	(48,440)	(29,812)	(6,273)	4,925	583
722230	Mental Health Dept Of MS	470,241	540,453	548,820	463,839	379	6,077	17,082	24,240	21,730	5,064
722240	MS Motor Vehicle Commission	14,670	16,860	17,121	14,470	(478)	64	159	424	346	52
722250	District Attorneys & Staff	1,010,570	1,161,458	1,179,440	996,811	(18,252)	1,321	22,561	42,762	38,183	7,846
722260	State Architecture Board	9,780	11,240	11,414	9,647	(352)	(148)	107	284	229	34
722270	East MS State Hospital	2,999,111	3,446,908	3,500,272	2,958,279	(455,781)	(353,630)	(180,363)	(42,006)	24,876	2,395
722280	MS State Board Of Contractors	79,868	91,793	93,214	78,780	(1,929)	330	2,820	4,390	4,641	1,234
722290	State Fire Academy	288,501	331,578	336,711	284,574	(6,556)	(3,479)	5,938	10,391	9,022	1,839
722310	Hudspeth Center	2,360,985	2,713,503	2,755,513	2,328,841	441,425	482,951	552,894	267,247	54,394	11,837
722320	Professional Engineers & Land Surveyors Board	7,335	8,430	8,560	7,235	(3,717)	(2,725)	(2,392)	(1,728)	(735)	(111)
722360	MS Ethics Commission	29,339	33,720	34,242	28,940	(774)	(367)	298	939	752	103
722370	Nursing Home Administrators Board	9,780	11,240	11,414	9,647	(309)	(148)	107	284	229	34
722390	MS Judicial Performance Commission	9,780	11,240	11,414	9,647	(1,885)	(908)	1,347	208	(331)	(55)
722450	MS Dept Of Employment Security	1,607,132	1,847,093	1,875,689	1,585,252	(103,878)	(77,293)	(97,643)	(74,694)	(30,682)	(3,466)
722490	State Dental Examiners Board	37,489	43,086	43,753	36,978	2,037	1,769	2,014	2,151	1,885	494
722510	MS Forestry Commission	1,080,658	1,242,011	1,261,239	1,065,945	(64,386)	(49,635)	(14,480)	10,473	12,655	904
722520	Medical Licensure Board	97,797	112,399	114,139	96,466	(3,172)	(2,417)	1,550	5,197	4,565	754
722530	Public Accountancy Board Of MS	16,300	18,733	19,023	16,078	(2,001)	(1,801)	(1,408)	(689)	(688)	(301)
722590	Board Of Funeral Services	4,890	5,620	5,707	4,823	(156)	(74)	53	143	114	16
722600	Administrative Office Of The Courts/Trial Support	1,310,481	1,506,149	1,529,467	1,292,639	(50,420)	(26,555)	2,499	34,846	34,959	6,196
722620	MS Dept Of Marine Resources	722,884	830,817	843,680	713,042	(15,386)	(8,615)	17,471	28,596	21,172	3,384
722630	Mississippi Auctioneers Commission	0	0	0	0	(308)	0	0	0	0	0
722700	MS Athletic Commission	2,445	2,810	2,853	2,412	353	396	468	517	508	146
	Total CAFR State Agencies	113,231,124	130,137,638	132,152,399	111,689,513	(6,490,445)	(4,043,024)	(156,303)	2,721,456	2,766,545	455,289
UNIVERSITIES.OTHER STATE AGENCIES:											
721460	MS Business Finance Corp	14,670	16,860	17,121	14,470	(1,457)	(1,209)	(846)	(367)	86	52
721470	Mississippi State Bar	87,202	100,223	101,774	86,015	(4,391)	(547)	858	2,538	1,452	(6)
721580	MS Industries For The Blind	325,990	374,664	380,464	321,552	(22,967)	(24,816)	(5,096)	4,230	6,136	977
721700	MS Port Authority/Gulfport	123,876	142,372	144,576	122,190	(7,709)	(7,278)	(3,980)	(1,913)	(57)	78
721740	Yellow Creek Port Authority	58,678	67,440	68,484	57,879	1,235	1,171	2,542	3,729	2,226	208
722100	Pearl River Valley Water Supply	421,343	484,253	491,750	415,606	(12,350)	(12,031)	(4,276)	8,653	11,893	2,494
722160	Pat Harrison Waterway District	132,841	152,676	155,039	131,032	(9,728)	(5,246)	257	4,185	4,300	787
722210	Tombigbee River Valley Water Mgt	79,053	90,856	92,263	77,976	900	1,388	4,249	4,047	1,947	193

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State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year Ended June 30, 2024

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability	2025	2026	2027	2028	2029	Thereafter
722330	University Medical Center	37,236,243	42,795,969	43,458,543	36,729,287	(1,980,281)	(1,630,517)	(150,225)	806,244	743,900	83,144
722340	University Of Southern MS	9,414,601	10,820,293	10,987,811	9,286,424	(391,013)	(212,324)	69,771	245,408	191,720	23,360
722400	Alcorn State University	2,478,342	2,848,382	2,892,480	2,444,600	(221,586)	(154,167)	(9,555)	51,784	64,016	13,470
722410	Jackson State University	4,482,367	5,151,629	5,231,385	4,421,341	(246,602)	(68,327)	69,974	146,294	134,365	27,745
722420	University Of Mississippi	15,561,149	17,884,581	18,161,467	15,349,289	(272,980)	(60,320)	428,669	718,188	565,084	100,303
722430	Mississippi State University	22,948,091	26,374,465	26,782,790	22,635,659	(311,540)	(83,136)	382,926	828,337	662,573	106,225
722470	MS University Of Women	1,705,745	1,960,429	1,990,780	1,682,521	(40,171)	(21,323)	22,358	51,556	35,118	3,356
722480	MS Valley State University	1,566,384	1,800,260	1,828,131	1,545,058	(179,858)	(122,671)	(43,160)	3,594	12,299	(801)
722540	University Press Of MS	111,652	128,322	130,309	110,132	(581)	2,797	5,570	5,077	1,429	(235)
722550	MS Institutions Of Higher Learning	329,250	378,411	384,269	324,768	(23,385)	(12,667)	(2,556)	3,423	3,225	130
722560	Delta State University	1,977,131	2,272,337	2,307,516	1,950,213	(125,010)	(74,696)	(22,064)	12,774	12,911	(748)
722570	MS Prison Industries	191,519	220,115	223,523	188,912	5,865	12,957	11,120	15,440	12,847	2,762
	Total Universities/Other State Agencies	99,246,127	114,064,537	115,830,475	97,894,924	(3,843,609)	(2,472,962)	756,536	2,913,221	2,467,470	363,494
	Grand Total All	521,935,000	599,865,000	609,152,000	514,829,000	(21,584,000)	(12,404,000)	3,058,000	13,445,000	11,584,000	1,718,000

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)
Notes to the Schedule of OPEB Amounts by Employer – Sensitivity and Remaining Deferred
Outflows (Inflows) of Resources
June 30, 2024

Note 1. Sensitivity

Measures of the employers' 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.