



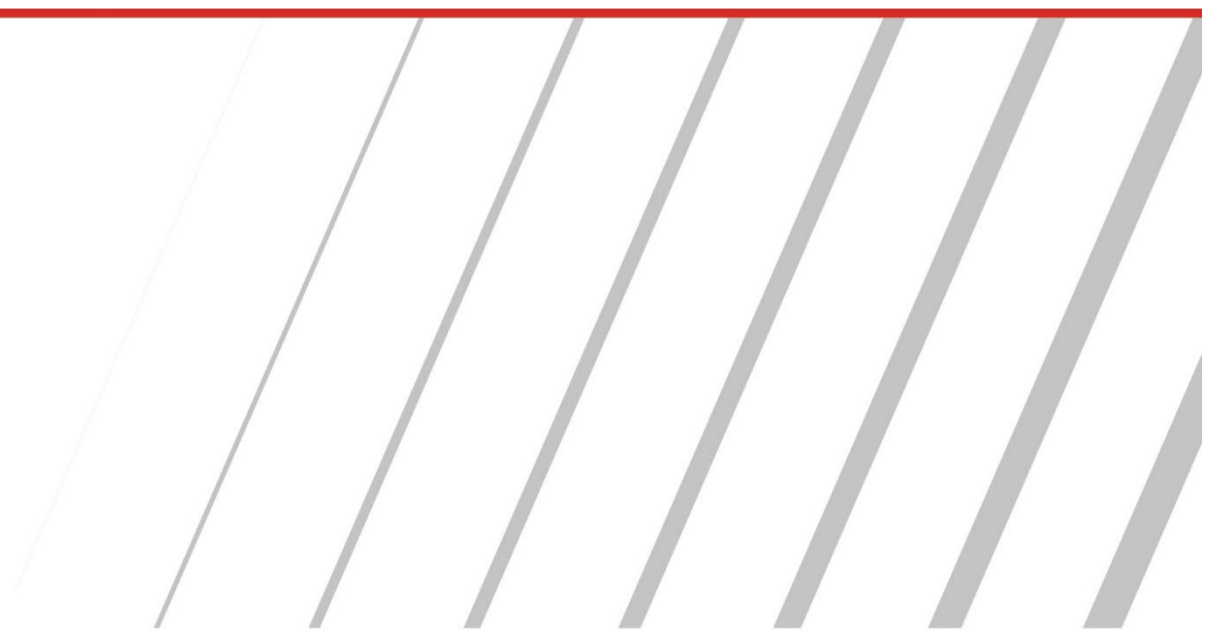
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# **State of Mississippi State and School Employees' Life and Health Insurance Plan (OPEB Plan)**

**Independent Auditor's Report  
Schedule of Employer Allocations  
Schedule of OPEB Amounts by Employer**

June 30, 2023

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**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
Schedule of Employer Allocations  
Schedule of OPEB Amounts by Employer  
June 30, 2023

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## Independent Auditor's Report

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

### **Opinions**

We have audited the accompanying schedule of employer allocations of the State of Mississippi, State and School Employees' Life and Health Insurance Plan (OPEB Plan), an other employee benefit trust fund of the State of Mississippi, as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities for the columns titled June 30, 2022 employer's proportionate share of net OPEB liability, June 30, 2023 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, 2023, 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, 2023, the June 30, 2022 employer's proportionate share of net OPEB liability, June 30, 2023 employer's proportionate share of net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for the OPEB Plan (collectively, the Schedules) as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

### **Other Matters**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the OPEB Plan as of and for the year ended June 30, 2023, and our report thereon, dated March 7, 2024, expressed an unmodified opinion on those financial statements.

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

### ***Responsibilities of Management for the Schedules***

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the OPEB Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the OPEB Plan's ability to continue as a going concern for a reasonable period of time.

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

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

***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, 2023 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the Schedules as a whole.

***Restriction on Use***

Our report is intended solely for the information and use of the OPEB Plan's management, the State of Mississippi, State and School Employees' Life and Health Insurance Management Board and OPEB Plan's participating employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

**FORVIS,LLP**

Jackson, Mississippi  
March 7, 2024

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of Employer Allocations  
Year Ended June 30, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
<b>LIBRARIES</b>				
711420	Choctaw County Library	2	\$ 452	0.00186482%
711430	Amory Municipal Library	3	679	0.00279722%
711440	Evans Memorial Library	2	452	0.00186482%
711450	Wilkinson County Library System	2	452	0.00186482%
711460	Covington County Library System	6	1,357	0.00559445%
711470	Sharkey Issaquena County Library System	3	679	0.00279722%
711490	Wayne Co Library System	10	2,262	0.00932408%
711500	Benton Co Library System	3	716	0.00295263%
711510	Lamar Co Library	16	3,620	0.01491853%
711520	Bolivar Co Library	11	2,489	0.01025649%
711530	Carnegie Public Library	5	1,018	0.00419584%
711540	Carroll Co Library System	-	-	-
711550	Central Miss Regional Library	53	11,916	0.04910683%
711560	Copiah-Jefferson Regional Library System	5	1,094	0.00450664%
711570	Dixie Regional Library System	13	2,941	0.01212131%
711580	East Miss Regional Library	9	2,036	0.00839167%
711590	Elizabeth Jones Library	5	1,131	0.00466204%
711600	First Regional Library	73	16,403	0.06759959%
711610	Greenwood-Leflore Public Library System	7	1,584	0.00652686%
711620	Hancock Co Library System	25	5,656	0.02331020%
711630	Harriette Person Memorial Library	2	452	0.00186482%
711640	Harrison Co Library System	51	11,576	0.04770822%
711650	The Library - Hattiesburg; Petal	17	3,884	0.01600634%
711660	Judge George W. Armstrong Library	7	1,659	0.00683766%
711670	Humphreys Co Library System	2	452	0.00186482%
711680	Jackson-George Regional Library	58	13,047	0.05376887%
711690	Jackson-Hinds Library System	43	9,766	0.04024895%
711700	Jennie Stephens Smith Library	5	1,131	0.00466204%
711710	Kemper-Newton Library	5	1,131	0.00466204%
711720	Laurel-Jones Co Library	12	2,677	0.01103350%
711730	Lee-Itawamba Library System	22	4,940	0.02035758%
711740	Lincoln-Lawrence-Franklin Regional Library System	15	3,281	0.01351992%
711750	Long Beach Public Library	5	1,131	0.00466204%
711760	Columbus-Lowndes Public Library	12	2,715	0.01118890%
711770	Madison Co-Canton Public Library	31	6,901	0.02843845%
711780	Marks-Quitman Co Public Library	3	679	0.00279722%
711790	Marshall Co Library System	6	1,282	0.00528365%
711800	Meridian-Lauderdale Co Library	14	3,167	0.01305371%
711810	Mid Miss Regional Library System	29	6,561	0.02703984%
711820	Neshoba Co Public Library	4	905	0.00372963%
711830	Northeast Regional Library	16	3,582	0.01476313%
711840	Noxubee Co Library	2	452	0.00186482%
711850	Oktibbeha Co Library System	10	2,262	0.00932408%
711860	Pearl River Co Library System	13	2,941	0.01212131%
711870	Pike-Amite-Walthall Library System	14	3,167	0.01305371%
711880	Pine Forest Regional Library	8	1,810	0.00745927%

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of Employer Allocations  
Year Ended June 30, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
711890	Yazoo Library Association	3	\$ 679	0.00279722%
711900	South Miss Regional Library	9	1,923	0.00792547%
711910	Sunflower Public Library	10	2,262	0.00932408%
711920	Tallahatchie Co Library	3	679	0.00279722%
711930	Tombigbee Regional Library System	8	1,772	0.00730386%
711940	Warren Co-Vicksburg Public Library System	9	2,112	0.00870248%
711950	Washington Co Library System	12	2,715	0.01118890%
711960	Yalobusha Co Public Library System	1	226	0.00093241%
	Total Libraries	711	160,856	0.66294221%
<b>COMMUNITY COLLEGES</b>				
711970	Coahoma Community College	194	43,779	0.18042098%
711980	Copiah-Lincoln Community College	302	68,213	0.28112107%
711990	East Central Community College	204	46,154	0.19021127%
712000	East MS Community College	280	63,424	0.26138509%
712010	Hinds Community College	980	221,684	0.91360461%
712020	Holmes Community College	335	75,755	0.31220134%
712030	Itawamba Community College	368	83,334	0.34343701%
712040	Jones Co Junior College	336	76,094	0.31359995%
712050	Meridian Community College	277	62,708	0.25843247%
712060	MS Delta Community College	212	48,002	0.19782593%
712070	MS Gulf Coast Community College	610	137,897	0.56830278%
712080	Northeast MS Community College	306	69,156	0.28500610%
712090	Northwest MS Community College	511	115,612	0.47646058%
712100	Pearl River Community College	412	93,176	0.38399677%
712110	Southwest MS Community College	185	41,780	0.17218471%
	Total Community Colleges	5,511	1,246,768	5.13819066%
<b>SCHOOL DISTRICTS</b>				
712120	Aberdeen School District	160	36,275	0.14949611%
712130	Alcorn County School District	413	93,402	0.38492918%
712140	Amite County School District	154	34,767	0.14328006%
712150	Amory School District	197	44,646	0.18399521%
712160	Attala County School District	183	41,441	0.17078610%
712170	Baldwyn School District	109	24,661	0.10163249%
712180	Bay St. Louis-Waveland School	237	53,507	0.22051453%
712200	Benton County School District	139	31,524	0.12991554%
712210	Biloxi School District	699	158,222	0.65206412%
712220	Booneville School District	154	34,767	0.14328006%
712230	Brookhaven School District	388	87,746	0.36161897%
712240	Calhoun County School District	339	76,622	0.31577557%
712250	Canton School District	403	91,177	0.37576050%
712260	Carroll County School District	119	26,886	0.11080117%
713800	Chickasaw County School District	296	66,894	0.27568202%
712280	Choctaw County School District	218	49,397	0.20357579%
712290	Claiborne County School District	179	40,385	0.16643486%
712300	Clarksdale School District	336	75,943	0.31297834%

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of Employer Allocations  
Year Ended June 30, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
712320	Cleveland School District	399	\$ 90,348	0.37234167%
712330	Clinton School District	547	123,795	0.51018267%
712340	Coahoma Co Agriculture High School District	-	-	-
712350	Coahoma County School District	177	40,046	0.16503625%
712360	Coffeeville School District	76	17,232	0.07101842%
712370	Columbia School District	222	50,189	0.20683921%
712380	Columbus School District	467	105,733	0.43574542%
712390	Copiah County School District	267	60,295	0.24848678%
712400	Corinth School District	268	60,596	0.24972999%
712410	Covington County School District	396	89,631	0.36938904%
712420	Desoto County School District	3,504	792,843	3.26746906%
712440	Durant School District	-	-	-
712450	East Jasper School District	137	30,883	0.12727372%
712460	East Tallahatchie School District	134	30,317	0.12494270%
712470	Enterprise School District	126	28,432	0.11717263%
712480	Forest School District	212	47,927	0.19751513%
712490	Forrest County School District	320	72,286	0.29790441%
712500	Forrest Co Agriculture High School District	80	17,987	0.07412645%
712510	Franklin County School District	183	41,328	0.17031989%
712520	George County School District	517	117,045	0.48236583%
712530	Greene County School District	237	53,583	0.22082534%
712540	Greenville School District	569	128,697	0.53038485%
712550	Greenwood School District	637	144,006	0.59347780%
712560	Grenada School District	563	127,452	0.52525661%
712570	Gulfport School District	720	162,898	0.67133389%
712580	Hancock County School District	494	111,766	0.46060964%
712590	Harrison County School District	1,721	389,370	1.60467447%
712600	Hattiesburg School District	520	117,686	0.48500765%
712610	Hazlehurst School District	179	40,460	0.16674566%
712630	Hinds County School District	505	114,292	0.47102153%
712640	Hollandale School District	87	19,683	0.08111951%
712650	Holly Springs School District	157	35,408	0.14592188%
712660	Holmes County School District	382	86,464	0.35633533%
712670	Houston School District	-	-	-
712680	Humphreys County School District	179	40,536	0.16705647%
712710	Itawamba County School District	448	101,283	0.41740806%
712720	Jackson County School District	1,026	232,091	0.95649539%
712730	Jackson Independent School District	2,976	673,197	2.77438053%
712740	Jefferson County School District	185	41,818	0.17234011%
712750	Jefferson Davis Co School District	212	48,002	0.19782593%
712760	Jones County School District	1,039	234,957	0.96830589%
712770	Kemper County School District	195	44,043	0.18150879%
712780	Kosciusko School District	278	62,783	0.25874327%
712790	Lafayette County School District	370	83,636	0.34468022%
712800	Lamar County School District	1,354	306,413	1.26279147%
712810	Lauderdale County School District	726	164,293	0.67708374%
712820	Laurel School District	375	84,805	0.34949767%

See Notes to Schedules of Employer Allocations. (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, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
712830	Lawrence County School District	256	\$ 57,995	0.23900730%
712840	Leake County School District	343	77,603	0.31981600%
712850	Lee County School District	856	193,742	0.79845220%
712860	Leflore County School District	-	-	-
712870	Leland School District	131	29,601	0.12199007%
712880	Lincoln County School District	340	76,924	0.31701878%
712890	Long Beach School District	329	74,473	0.30691769%
712900	Louisville School District	369	83,447	0.34390322%
712910	Lowndes County School District	641	145,024	0.59767364%
712920	Lumberton School District	-	-	-
712930	Madison County School District	1,555	351,700	1.44942851%
712940	Marion County School District	281	63,575	0.26200670%
712950	Marshall County School District	333	75,378	0.31064732%
712960	McComb School District	341	77,112	0.31779579%
712970	Meridian School District	707	159,919	0.65905718%
712980	Monroe County School District	285	64,367	0.26527013%
712990	Montgomery County School District	-	-	-
713000	Moss Point School District	295	66,667	0.27474961%
713020	Natchez-Adams School District	463	104,790	0.43186039%
713030	Neshoba County School District	359	81,260	0.33488994%
713040	Nettleton School District	145	32,693	0.13473298%
713050	New Albany School District	276	62,369	0.25703385%
713060	Newton County School District	206	46,607	0.19207608%
713070	Newton School District	130	29,374	0.12105766%
713080	North Bolivar School District	127	28,809	0.11872664%
713090	North Panola School District	187	42,195	0.17389413%
713100	North Pike School District	275	62,218	0.25641225%
713110	North Tippah School District	148	33,409	0.13768561%
713120	Noxubee School District	176	39,744	0.16379304%
713130	Ocean Springs School District	655	148,116	0.61041655%
713140	Okolona School District	86	19,533	0.08049791%
713160	Oxford School District	558	126,132	0.51981756%
713170	Pascagoula School District	1,126	254,678	1.04958080%
713180	Pass Christian School District	247	55,845	0.23014942%
713190	Pearl School District	474	107,203	0.44180607%
713200	Pearl River Co School District	349	78,885	0.32509965%
713210	Perry County School District	172	38,952	0.16052961%
713220	Petal School District	523	118,252	0.48733867%
713230	Philadelphia School District	136	30,770	0.12680751%
713240	Picayune School District	526	118,893	0.48998050%
713250	Pontotoc School District	299	67,685	0.27894545%
713260	Pontotoc County School District	425	96,079	0.39596267%
713270	Poplarville School District	243	55,016	0.22673059%
713280	Prentiss County School District	319	72,135	0.29728281%
713290	Quitman School District	242	54,676	0.22533198%
713300	Quitman County School District	158	35,785	0.14747589%
713310	Rankin County School District	2,296	519,500	2.14096458%

See Notes to Schedules of Employer Allocations. (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, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
713320	Richton School District	80	\$ 18,137	0.07474806%
713330	Scott County School District	474	107,241	0.44196148%
713340	Senatobia School District	213	48,228	0.19875834%
713360	Simpson County School District	439	99,209	0.40886099%
713370	Smith County School District	309	69,835	0.28780332%
713380	South Delta School District	118	26,773	0.11033497%
713390	South Panola School District	606	137,068	0.56488395%
713400	South Pike School District	212	48,002	0.19782593%
713410	South Tippah School District	348	78,809	0.32478885%
713430	Starkville-Oktibbeha	736	166,517	0.68625242%
713440	Stone County School District	301	68,138	0.28081026%
713450	Sunflower School District	447	101,170	0.41694186%
713460	Tate County School District	238	53,922	0.22222395%
713470	Tishomingo Co School District	393	88,915	0.36643641%
713480	Tunica County School District	281	63,462	0.26154049%
713490	Tupelo School District	952	215,462	0.88796339%
713500	Union County School District	326	73,832	0.30427587%
713510	Union School District	122	27,564	0.11359840%
713520	Vicksburg-Warren School District	937	211,955	0.87351106%
713530	Walthall County School District	252	57,052	0.23512226%
713540	Water Valley School District	141	31,901	0.13146955%
713550	Wayne County School District	413	93,402	0.38492918%
713560	Webster County School District	236	53,356	0.21989293%
713570	West Bolivar School District	164	37,104	0.15291494%
713580	West Jasper School District	201	45,551	0.18772485%
713590	West Point School District	363	82,052	0.33815337%
713600	West Tallahatchie School District	103	23,379	0.09634884%
713610	Western Line School District	262	59,163	0.24382474%
713620	Wilkinson County School District	127	28,771	0.11857124%
713630	Winona County School District	159	35,973	0.14825290%
713640	Yazoo City School District	254	57,391	0.23652087%
713650	Yazoo County School District	186	42,082	0.17342792%
	Total School Districts	57,660	13,045,343	53.76250010%
<b>ACFR STATE AGENCIES</b>				
721300	Office of Workforce	15	3,431	0.01414152%
721310	MS School for the Deaf	114	25,868	0.10660533%
721320	MS Board of Psychology	1	226	0.00093241%
721330	MS School of the Arts	33	7,428	0.03061407%
721340	MS State Board of Examiners for Prof Counselors	1	226	0.00093241%
721350	MS Dept Of Child Protection Services	1,456	329,302	1.35712010%
721360	MS Board Of Optometry	1	226	0.00093241%
721380	Office Of State Public Defender	21	4,713	0.01942517%
721390	Board Of Tax Appeals	6	1,357	0.00559445%
721410	MS State Board Of Physical Therapy	2	452	0.00186482%
721430	Military Department - Adjutant General's Office	92	20,815	0.08578155%
721470	Mississippi State Bar	19	4,299	0.01771576%

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of Employer Allocations  
Year Ended June 30, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
721480	MS Capital Post-Conviction Counsel	8	\$ 1,810	0.00745927%
721490	MS Board Of Geologists	1	226	0.00093241%
721500	MS Dept Of Transportation	2,428	549,251	2.26357625%
721510	South MS Regional Center	-	-	-
721520	MS Dept Of Corrections	1,643	371,761	1.53210204%
721530	Archives & History Dept	138	31,109	0.12820612%
721540	Legislative Peer Committee	21	4,789	0.01973597%
721550	MS Public Service Commission	64	14,555	0.05998493%
721560	Dept Of Environmental Quality	341	77,037	0.31748498%
721570	MS State Hospital	896	202,641	0.83512692%
721590	MS Real Estate Commission	17	3,922	0.01616174%
721600	Mississippi State Senate Staff	36	8,107	0.03341129%
721610	Mississippi State Senate Members	45	10,181	0.04195837%
721620	MS House Of Representatives Staff	43	9,804	0.04040435%
721630	MS House Of Representatives Members	101	22,851	0.09417323%
721640	Attorney General's Office	250	56,599	0.23325745%
721650	MS Arts Commission	10	2,338	0.00963488%
721660	Boswell Regional Center	668	151,057	0.62253786%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	1,247	282,092	1.16255760%
721680	State Insurance Department	104	23,530	0.09697045%
721690	Ellisville State School	933	211,013	0.86962603%
721700	MS Port Authority/Gulfport	27	6,033	0.02486422%
721710	State Dept Of Health	1,544	349,249	1.43932742%
721720	State Soil & Water Conservation	10	2,262	0.00932408%
721730	Banking & Consumer Finance	63	14,254	0.05874172%
721740	Yellow Creek Port Authority	12	2,715	0.01118890%
721750	MS Workers Compensation Commission	48	10,935	0.04506640%
721760	Veterans Home Purchase Board	15	3,356	0.01383072%
721770	MS State Personnel Board	40	9,012	0.03714093%
721780	State Veterans Affairs Board	341	77,112	0.31779579%
721790	State Fair Commission	-	-	-
721800	MS Dept Of Information Technology Services	101	22,889	0.09432863%
721810	State Aid Road Construction	48	10,747	0.04428939%
721820	Rehabilitation Services	871	197,098	0.81228292%
721830	MS Gaming Commission	95	21,418	0.08826797%
721840	MS Department Of Revenue	598	135,295	0.55758009%
721850	Joint Legislative Budget Office	30	6,863	0.02828305%
721860	MS Finance And Administration	286	64,782	0.26697954%
721870	MS Cosmetology Board	5	1,094	0.00450664%
721880	Board Social Workers, Marriage, Family Therapists	2	452	0.00186482%
721890	MS Library Commission	40	8,974	0.03698552%
721900	MS Emergency Management	143	32,353	0.13333437%
721910	MS Secretary Of State	85	19,231	0.07925470%
721920	MS Dept Of Human Services	1,387	313,842	1.29340554%
721930	MS Board Of Nursing	26	5,769	0.02377641%
721940	MS Dept Of Education	416	94,043	0.38757100%
721950	MS Community College Board	41	9,238	0.03807333%

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of Employer Allocations  
Year Ended June 30, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
721960	Military Department - Army Guard	256	\$ 57,844	0.23838569%
721970	Military Department - Air Guard	151	34,088	0.14048283%
721980	Military Department - Ycp (Shelby Base Ops)	69	15,536	0.06402536%
721990	Educational Television (MS Public Broadcasting)	77	17,496	0.07210623%
722010	Pearl River Basin Development Dist.	-	-	-
722020	MS Dept Of Wildlife, Fisheries & Parks	493	111,615	0.45998803%
722040	Public Employees Retirement System	135	30,506	0.12571970%
722050	MS Bureau Of Narcotics	121	27,300	0.11251059%
722060	North MS Regional Center	629	142,271	0.58632934%
722070	MS Oil & Gas Board	28	6,259	0.02579663%
722080	MS Animal Health Board	21	4,827	0.01989137%
722090	State Treasurer's Office	32	7,164	0.02952626%
722110	Medicaid Division	826	186,842	0.77001375%
722120	MS Dept Of Agriculture & Commerce	208	46,984	0.19363010%
722130	MS Office Of State Auditor	125	28,168	0.11608482%
722150	Governor's Office	21	4,789	0.01973597%
722170	MS State Board Of Pharmacy	18	3,997	0.01647254%
722180	MS Supreme Court	244	55,166	0.22735219%
722190	Barber Examiners Board	2	490	0.00202022%
722200	Grand Gulf Military	4	905	0.00372963%
722220	MS Development Authority	175	39,480	0.16270523%
722230	Mental Health Dept Of MS	84	18,929	0.07801148%
722240	MS Motor Vehicle Commission	3	679	0.00279722%
722250	District Attorneys & Staff	191	43,213	0.17808996%
722260	State Architecture Board	2	452	0.00186482%
722270	East MS State Hospital	644	145,665	0.60031546%
722280	MS State Board Of Contractors	13	2,903	0.01196590%
722290	State Fire Academy	56	12,670	0.05221486%
722310	Hudspeth Center	470	106,374	0.43838724%
722320	Professional Engineers & Land Surveyors Board	2	452	0.00186482%
722360	MS Ethics Commission	6	1,357	0.00559445%
722370	Nursing Home Administrators Board	2	452	0.00186482%
722390	MS Judicial Performance Commission	2	528	0.00217562%
722450	MS Dept Of Employment Security	363	82,014	0.33799796%
722490	State Dental Examiners Board	6	1,433	0.00590525%
722510	MS Forestry Commission	232	52,451	0.21616330%
722520	Medical Licensure Board	19	4,186	0.01724955%
722530	Public Accountancy Board Of MS	5	1,056	0.00435124%
722590	Board Of Funeral Services	1	226	0.00093241%
722600	Administrative Office Of The Courts/Trial Support	262	59,352	0.24460175%
722620	MS Dept Of Marine Resources	145	32,768	0.13504378%
722630	Mississippi Auctioneers Commission	-	-	-
	Total State Agencies	23,165	5,240,919	21.59892462%
<b>UNIVERSITIES/OTHER STATE AGENCIES</b>				
721370	Charter School Authorizer Board	3	679	0.00279722%
721460	MS Business Finance Corp	3	679	0.00279722%

See Notes to Schedules of Employer Allocations. (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, 2023

Group Number	Employer Name	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
721580	MS Industries For The Blind	67	\$ 15,234	0.06278215%
722100	Pearl River Valley Water Supply	83	18,665	0.07692367%
722160	Pat Harrison Waterway District	26	5,882	0.02424261%
722210	Tombigbee River Valley Water Mgt	17	3,733	0.01538473%
722330	University Medical Center	7,797	1,763,976	7.26967576%
722340	University Of Southern MS	1,963	444,047	1.83000645%
722400	Alcorn State University	490	110,785	0.45656920%
722410	Jackson State University	873	197,551	0.81414774%
722420	University Of Mississippi	3,017	682,510	2.81276467%
722430	Mississippi State University	4,602	1,041,262	4.29125323%
722470	MS University Of Women	359	81,185	0.33457913%
722480	MS Valley State University	344	77,791	0.32059301%
722540	University Press Of MS	25	5,694	0.02346561%
722550	MS Institutions Of Higher Learning	71	16,101	0.06635638%
722560	Delta State University	433	97,965	0.40373274%
722570	MS Prison Industries	32	7,127	0.02937086%
	Total Universities/Other State Agencies	<u>20,203</u>	<u>4,570,866</u>	<u>18.83744240%</u>
	Grand Total All	<u>107,250</u>	<u>\$ 24,264,752</u>	<u>100.00000000%</u>















State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2023

Group Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense			
		June 30, 2022 Employer's Proportionate Share of Net OPEB Liability	June 30, 2023 Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
722370	Nursing Home Administrators Board	\$ 9,143	\$ 10,319	\$ 1,692	\$ 1	\$ 922	\$ 340	\$ 2,955	\$ 776	\$ 2,913	\$ 8	\$ 3,697	\$ (730)	\$ 131	\$ (599)
722390	MS Judicial Performance Commission	13,714	12,039	1,973	1	1,076	10,078	13,128	906	3,399	11,362	15,667	(852)	(529)	(1,381)
722450	MS Dept Of Employment Security	2,099,789	1,870,396	306,595	115	167,093	287,015	760,818	140,709	528,061	524,162	1,192,932	(132,306)	(38,678)	(170,984)
722490	State Dental Examiners Board	31,238	32,678	5,357	2	2,919	10,933	19,211	2,458	9,226	5,423	17,107	(2,312)	1,468	(844)
722510	MS Forestry Commission	1,094,085	1,196,194	196,080	73	106,862	13,194	316,209	89,989	337,716	114,383	542,088	(84,615)	(136,330)	(220,945)
722520	Medical Licensure Board	73,904	95,455	15,647	6	8,527	20,810	44,990	7,181	26,949	18,817	52,947	(6,752)	844	(5,908)
722530	Public Accountancy Board Of MS	19,809	24,079	3,947	1	2,151	2,591	8,690	1,811	6,798	2,923	11,532	(1,703)	(16)	(1,719)
722590	Board Of Funeral Services	4,571	5,160	846	-	461	284	1,591	388	1,457	4	1,849	(365)	163	(202)
722600	Administrative Office Of The Courts/Trial Support	1,209,893	1,353,565	221,876	83	120,921	31,474	374,354	101,828	382,146	58,690	542,664	(95,747)	2,053	(93,694)
722620	MS Dept Of Marine Resources	644,565	747,299	122,497	46	66,760	64,541	253,844	56,219	210,982	16,111	283,312	(52,862)	20,774	(32,088)
722630	Mississippi Auctioneers Commission	-	-	-	-	-	-	-	-	-	1,229	1,229	-	(1,141)	(1,141)
	Total CAFR State Agencies	106,661,839	119,523,051	19,592,170	7,346	10,677,645	10,741,610	41,018,771	8,991,632	33,744,433	18,220,125	60,956,190	(8,454,684)	(3,732,892)	(12,187,576)
<b>UNIVERSITIES/OTHER STATE AGENCIES</b>															
721370	Charter School Authorizer Board	12,190	15,479	2,537	1	1,383	6,830	10,751	1,164	4,370	2,084	7,618	(1,095)	2,596	1,501
721460	MS Business Finance Corp	16,762	15,479	2,537	1	1,383	263	4,184	1,164	4,370	4,815	10,349	(1,095)	(791)	(1,886)
721580	MS Industries For The Blind	318,473	347,421	56,949	21	31,037	36,212	124,219	26,136	98,086	66,517	190,739	(24,575)	8,082	(16,493)
722100	Pearl River Valley Water Supply	392,377	425,676	69,777	26	38,028	30,911	138,742	32,023	120,179	52,344	204,546	(30,111)	(1,737)	(31,848)
722160	Pat Harrison Waterway District	117,332	134,153	21,990	8	11,985	2,434	36,417	10,092	37,875	21,475	69,442	(9,490)	(11,653)	(21,143)
722210	Tombigbee River Valley Water Mgt	70,856	85,135	13,955	5	7,606	21,514	43,080	6,405	24,036	2,339	32,780	(6,022)	3,454	(2,568)
722330	University Medical Center	35,246,140	40,228,560	6,594,244	2,464	3,593,829	1,557,240	11,747,777	3,026,371	11,357,559	2,799,405	17,183,335	(2,845,636)	(89,702)	(2,935,338)
722340	University Of Southern MS	8,920,294	10,126,798	1,659,981	622	904,682	210,312	2,775,597	761,832	2,859,056	47,830	3,668,718	(716,338)	80,354	(635,984)
722400	Alcorn State University	2,351,215	2,526,540	414,149	155	225,710	-	640,014	190,070	713,307	483,562	1,386,939	(178,719)	(155,005)	(333,724)
722410	Jackson State University	4,109,674	4,505,290	738,505	277	402,482	94,482	1,235,746	338,930	1,271,959	417,278	2,028,167	(318,690)	(266,444)	(585,134)
722420	University Of Mississippi	13,202,158	15,565,136	2,551,431	958	1,390,518	1,094,375	5,037,280	1,170,954	4,394,438	90,218	5,655,610	(1,101,029)	406,753	(694,276)
722430	Mississippi State University	20,546,848	23,746,723	3,892,553	1,459	2,121,424	1,802,091	7,817,527	1,786,449	6,704,311	5,571	8,496,331	(1,679,768)	530,912	(1,148,856)
722470	MS University Of Women	1,592,366	1,851,477	303,493	114	165,403	149,197	618,207	139,285	522,720	5,525	667,530	(130,968)	46,994	(83,974)
722480	MS Valley State University	1,609,889	1,774,082	290,807	109	158,488	-	449,404	133,463	500,869	317,161	951,493	(125,493)	(106,776)	(232,269)
722540	University Press Of MS	104,380	129,853	21,285	8	11,600	35,396	68,289	9,769	36,661	3,030	49,460	(9,185)	8,040	(1,145)
722550	MS Institutions Of Higher Learning	337,521	367,200	60,191	23	32,804	4,250	97,268	27,624	103,670	24,566	155,860	(25,975)	(12,391)	(38,366)
722560	Delta State University	2,068,551	2,234,156	366,222	137	199,589	58,915	624,863	168,074	630,760	126,746	925,580	(158,037)	847	(157,190)
722570	MS Prison Industries	127,237	162,531	26,642	10	14,520	44,383	85,555	12,227	45,887	18,238	76,352	(11,497)	3,108	(8,389)
	Total Universities/Other State Agencies	91,144,263	104,241,689	17,087,248	6,396	9,312,471	5,148,805	31,554,920	7,842,032	29,430,113	4,488,704	41,760,849	(7,373,723)	446,641	(6,927,082)
	Grand Total All	\$ 492,684,000	\$ 553,375,000	\$ 90,709,000	\$ 34,000	\$ 49,436,000	\$ 36,060,837	\$ 176,239,837	\$ 41,630,000	\$ 156,232,000	\$ 36,060,813	\$ 233,922,813	\$ (39,144,000)	\$ -	\$ (39,144,000)

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

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer**  
**June 30, 2023**

**Note 1: Description of Plan**

The following brief description of the State of Mississippi, State and School Employees' Life and Health Insurance Plan (the Plan), including the OPEB Plan, is provided for general information purposes only. Participants should refer to Title 25 Chapter 15 of the Mississippi statutes as amended or the Plan Document for more complete information.

The Plan, which is amended annually by the State and School Employees' Health Insurance Management Board (the Board), is authorized by Section 25-15-3 et seq., Mississippi Code Ann. (1972). The Board administers the Plan. The Plan is self-insured and is financed through premiums collected from employers, employees, retirees, and COBRA participants. The Plan is maintained solely for the benefit of eligible employees, dependents, and retirees. The Plan is a fund of the State of Mississippi (the State).

The 14-member board, which administers the Plan, is comprised of the following:

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

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

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

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer**  
**June 30, 2023**

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

The Plan provides for Other Postemployment Benefits (OPEB) as a multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges, and school districts. A trust was created June 28, 2018 for the OPEB Plan and, the Plan is considered a cost-sharing multiple-employer defined benefit OPEB plan. Benefits of the OPEB Plan consist of an implicit rate subsidy, which is essentially the difference between claims cost and premiums received for retirees.

Employees' premiums are funded primarily by their employers. Retirees must pay their own premiums, as do active employees for spouse and dependent medical coverage. The Board has the sole authority for setting life and health insurance premiums for the Plan.

Per Section 12-15-15 (10) Mississippi Code Ann. (1972), a retired employee electing to purchase retiree life and health insurance will have the full cost of such insurance premium deducted monthly from his state retirement plan check or direct billed for the cost of the premium if the retirement check is insufficient to pay for the premium. If the Board determines actuarially that the premium paid by the participating retirees adversely affects the overall cost of the Plan to the State, then the Board may impose a premium surcharge, not to exceed 15%, upon such participating retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006. For participating retired employees who are under the age for Medicare eligibility and who are initially employed on or after January 1, 2006, the Board may impose a premium surcharge in an amount the Board determines actuarially to cover the full cost of insurance.

Pursuant to the authority granted by Mississippi Statute, the Board has the authority to establish and change premium rates for the participants, employers, and other contributing entities. An outside consulting actuary advises the Board regarding changes in premium rates. If premium rates are changed, they generally become effective at the beginning of the next calendar year or next fiscal year.

Plan participants are not subject to supplemental assessment in the event of a premium deficiency. At the time of premium payment, the risk of loss due to incurred benefit costs is transferred from the participant to the Plan. If the assets of the Plan were to be exhausted, participants would not be responsible for the Plan's liabilities.

At June 30, 2023, there were 321 employers participating in the Plan.

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

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

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

**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, 2023**

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, 2023.

The accompanying schedules were prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) as applicable to governmental organizations. In doing so, the Plan adheres to the reporting requirements established by GASB.

***Proportionate Share Allocation Methodology***

The basis for the employer's proportion is determined by comparing the employer's average monthly employees participating in the Plan with the total average employees participating in the Plan in the fiscal year of all employers. This allocation was utilized because the level of premiums contributed by each employer is the same for any employee regardless of plan participation elections made by an employee.

If the employer had no employees participating during the fiscal year, their proportionate share will be set to zero, and the employer will not be allocated a proportionate share of OPEB amounts.

***Use of Estimates in the Preparation of the Schedules***

The preparation of the schedules in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

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

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

	<b>Measurement Date June 30, 2023</b>
	<b>(In Thousands)</b>
Total OPEB liability	\$ 554,443
Plan fiduciary net position	(1,068)
Net OPEB liability	\$ 553,375
Plan fiduciary net position as a percentage of total OPEB liability	(0.19%)

**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, 2023**

**Actuarial Methods and Assumptions**

Actuarial valuation date	June 30, 2023
Measurement date	June 30, 2023
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	3.66%
Projected cash flows	NA
Retiree healthcare participation	50%
Healthcare cost trend rates	6.50% for 2024 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, 2023 was based on an average of the Bond Buyer General Obligation 20-year Municipal Bond Index Rates during the month of June published at the end of each week by the Bond Buyer.

**Long-term Expected Rate of Return**

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

**Mortality**

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



**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer**  
**June 30, 2023**

***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, 2023, there were:

- Changes in employer proportion since the prior measurement date (employer specific deferral)
- Differences between expected and actual experience
- Changes of assumptions or other inputs – discount rate changed from 3.37% to 3.66% 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, 2023 measurement period is 6.4 years. Employers are required to recognize pension expense based on their proportionate share of collective OPEB expense plus amortization of employer specific deferrals.

***Collective Amounts***

**Collective OPEB Expense**

	<u>(In Thousands)</u>
Service cost	\$ 14,501
Interest cost on the total OPEB liability and cash flow	16,234
Current-period benefit changes	(39,499)
Expensed portion of current-period difference in expected and actual experience	16,776
Expensed portion of current-period changes of assumptions	(2,130)
Member contributions	-
Projected earnings on plan investments	(35)
Expensed portion of current-period difference between actual and projected earnings on plan investments	3
Administrative expense	-
Other	-
Recognition of beginning deferred outflows of resources as OPEB expense	27,712
Recognition of beginning deferred inflows of resources as OPEB expense	<u>(72,706)</u>
Collective OPEB expense	<u>\$ (39,144)</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, 2023**

**Healthcare Cost Trend Rates**

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
Net OPEB liability (\$ thousands)	\$ 515,625	\$ 553,375	\$ 595,655

**Discount Rate Sensitivity**

	<b>1% Decrease 2.66%</b>	<b>Current Discount Rate 3.66%</b>	<b>1% Increase 4.66%</b>
Net OPEB liability (\$ thousands)	\$ 606,137	\$ 553,375	\$ 507,630

**Deferred Outflows and Inflows of Resources**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>(In Thousands)</b>		
Differences between expected and actual experience	\$ 90,709	\$ 156,232
Changes of assumptions or other inputs	49,436	41,630
Net difference between projected and actual earnings on OPEB plan investments	34	-
	\$ 140,179	\$ 197,862

**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, 2023**

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

<b>Measurement Period</b>	<b>(In Thousands)</b>
June 30, 2024	\$ (23,153)
June 30, 2025	(27,310)
June 30, 2026	(18,130)
June 30, 2027	(2,668)
June 30, 2028	7,719
Thereafter	5,859
	\$ (57,683)

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

<b>Category</b>	<b>Number</b>	<b>Average Years of Working Lifetime</b>
Active members	104,528	8.43
Inactive members	33,281	0.00
	137,809	
Weighted average years of working lifetime		6.39 ~ 6.4
Recognition period		6.4

## **Supplementary Information**

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of OPEB Amounts by Employer  
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources  
As of and for the Year Ended June 30, 2023

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 Total	Plus 1% - Trend Employer's	Less 1% - 2.66% Employer's	Plus 1% - 4.66% Employer's	2024	2025	2026	2027	2028	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
<b>LIBRARIES</b>											
711420	Choctaw County Library	\$ 9,615	\$ 11,108	\$ 11,303	\$ 9,466	\$ 2,309	\$ 954	\$ (732)	\$ (972)	\$ (805)	\$ (278)
711430	Amory Municipal Library	14,423	16,662	16,955	14,200	(553)	(141)	51	2,163	1,120	172
711440	Evans Memorial Library	9,615	11,108	11,303	9,466	(518)	(613)	(325)	1,080	601	114
711450	Wilkinson County Library System	9,615	11,108	11,303	9,466	(1,632)	(1,404)	(921)	953	1,140	503
711460	Covington County Library System	28,846	33,324	33,910	28,399	349	45	(667)	(104)	(19)	13
711470	Sharkey Issaquena County Library System	14,423	16,662	16,955	14,200	(496)	(644)	(394)	(15)	249	172
711490	Wayne Co Library System	48,077	55,539	56,517	47,332	(1,892)	(1,975)	(339)	937	1,709	890
711500	Benton Co Library System	15,224	17,587	17,897	14,988	(453)	(782)	(1,323)	1,361	323	(146)
711510	Lamar Co Library	76,924	88,863	90,427	75,731	(3,888)	(4,952)	(2,984)	(1,653)	1,284	1,291
711520	Bolivar Co Library	52,885	61,093	62,168	52,065	(3,961)	(3,731)	(998)	784	2,419	1,407
711530	Carnegie Public Library	21,635	24,993	25,433	21,299	(5,510)	(5,617)	(3,284)	(1,130)	25	316
711540	Carroll Co Library System	-	-	-	-	(1,836)	(1,684)	(1,890)	(1,924)	(1,942)	(785)
711550	Central Miss Regional Library	253,207	292,507	297,655	249,281	(27,143)	(29,143)	(21,574)	(10,777)	(1,508)	1,871
711560	Copiah-Jefferson Regional Library System	23,237	26,844	27,316	22,877	(1,219)	(1,097)	(1,010)	653	1,748	988
711570	Dixie Regional Library System	62,500	72,201	73,472	61,531	(3,212)	(3,742)	(2,414)	(1,171)	735	801
711580	East Miss Regional Library	43,270	49,985	50,865	42,599	(1,191)	(1,302)	(1,017)	(1,131)	310	512
711590	Elizabeth Jones Library	24,039	27,770	28,258	23,666	(1,551)	(1,450)	74	2,155	1,285	282
711600	First Regional Library	348,560	402,660	409,746	343,156	(17,773)	(19,856)	(13,283)	6,430	5,104	1,688
711610	Greenwood-Leflore Public Library System	33,654	38,878	39,562	33,132	(2,486)	(2,941)	(3,115)	1,183	481	3
711620	Hancock Co Library System	120,193	138,848	141,292	118,330	(3,122)	(2,263)	(185)	(1,974)	1,526	1,544
711630	Harriette Person Memorial Library	9,615	11,108	11,303	9,466	(328)	(423)	(263)	(9)	167	114
711640	Harrison Co Library System	245,996	284,176	289,177	242,181	(4,706)	(5,664)	(65)	2,856	8,804	5,106
711650	The Library - Hattiesburg; Petal	82,533	95,343	97,020	81,253	(5,219)	(6,895)	(5,575)	3,925	3,810	1,494
711660	Judge George W. Armstrong Library	35,257	40,729	41,446	34,710	(1,728)	(817)	(684)	245	1,109	673
711670	Humphreys Co Library System	9,615	11,108	11,303	9,466	(1,158)	(1,197)	(1,340)	(917)	(194)	114
711680	Jackson-George Regional Library	277,246	320,277	325,913	272,947	(13,984)	(16,791)	(13,221)	(3,752)	2,706	2,805
711690	Jackson-Hinds Library System	207,534	239,745	243,964	204,316	(38,093)	(37,922)	(32,884)	(15,814)	(4,328)	1,330
711700	Jennie Stephens Smith Library	24,039	27,770	28,258	23,666	(293)	(1,830)	(850)	1,024	1,028	412
711710	Kemper-Newton Library	24,039	27,770	28,258	23,666	(2,613)	(3,521)	(2,931)	(1,864)	(1,886)	(759)
711720	Laurel-Jones Co Library	56,891	65,722	66,878	56,009	(2,403)	(2,330)	(160)	1,836	2,230	992
711730	Lee-Itawamba Library System	104,969	121,261	123,395	103,341	(6,134)	(6,518)	(2,873)	(410)	2,277	1,625
711740	Lincoln-Lawrence-Franklin Regional Library System	69,712	80,532	81,949	68,631	(6,711)	(6,524)	(3,026)	2,718	2,023	623
711750	Long Beach Public Library	24,039	27,770	28,258	23,666	(767)	(1,032)	(655)	(23)	414	282
711760	Columbus-Lowndes Public Library	57,693	66,647	67,820	56,798	(2,517)	(2,986)	(1,601)	2,699	2,785	1,138
711770	Madison Co-Canton Public Library	146,636	169,395	172,376	144,362	566	(1,616)	(680)	1,875	3,241	1,658
711780	Marks-Quitman Co Public Library	14,423	16,662	16,955	14,200	284	304	550	948	1,221	564
711790	Marshall Co Library System	27,244	31,472	32,026	26,821	(1,622)	(1,911)	(1,181)	1,831	1,021	187
711800	Meridian-Lauderdale Co Library	67,308	77,755	79,123	66,265	(5,724)	(5,204)	(1,725)	2,733	2,772	1,118
711810	Mid Miss Regional Library System	139,424	161,064	163,898	137,262	(6,230)	(7,408)	(4,701)	1,241	2,463	1,316
711820	Neshoba Co Public Library	19,231	22,216	22,607	18,933	(1,400)	(2,122)	(1,401)	2,159	1,202	227
711830	Northeast Regional Library	76,122	87,937	89,485	74,942	(4,582)	(5,376)	(2,645)	1,644	1,608	633
711840	Noxubee Co Library	9,615	11,108	11,303	9,466	(1,507)	(1,090)	(263)	(9)	167	114
711850	Oktibbeha Co Library System	48,077	55,539	56,517	47,332	1,668	1,692	3,495	6,466	3,531	629

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

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2023**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.66%	Plus 1% - 4.66%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2024	2025	2026	2027	2028	Thereafter
	Share of	Share of	Share of	Share of							
	Net OPEB	Net OPEB	Net OPEB	Net OPEB							
	Liability	Liability	Liability	Liability							
711860	Pearl River Co Library System	\$ 62,500	\$ 72,201	\$ 73,472	\$ 61,531	\$ 2,072	\$ 1,776	\$ 4,259	\$ (237)	\$ 2,669	\$ 1,841
711870	Pike-Amite-Walthall Library System	67,308	77,755	79,123	66,265	(5,293)	(4,754)	(2,230)	(1,049)	278	468
711880	Pine Forest Regional Library	38,462	44,431	45,213	37,865	(5,133)	(4,727)	(2,490)	2,140	1,535	455
711890	Yazoo Library Association	14,423	16,662	16,955	14,200	(1,863)	(1,184)	333	2,163	1,120	172
711900	South Miss Regional Library	40,866	47,208	48,039	40,232	(2,230)	(3,053)	(1,951)	(31)	(172)	(105)
711910	Sunflower Public Library	48,077	55,539	56,517	47,332	(5,626)	(4,836)	(3,730)	1,042	1,264	565
711920	Tallahatchie Co Library	14,423	16,662	16,955	14,200	411	(107)	(2,545)	(1,049)	424	564
711930	Tombigbee Regional Library System	37,661	43,506	44,271	37,077	(1,724)	(1,855)	(1,246)	220	1,243	769
711940	Warren Co-Vicksburg Public Library System	44,872	51,837	52,749	44,176	(543)	(1,531)	(903)	278	1,096	657
711950	Washington Co Library System	57,693	66,647	67,820	56,798	(3,654)	(3,644)	(1,850)	(1,019)	26	287
711960	Yalobusha Co Public Library System	4,808	5,554	5,652	4,733	(535)	(461)	(916)	(1,093)	(355)	56
	Total Libraries	3,418,293	3,948,848	4,018,335	3,365,292	(205,097)	(223,895)	(144,278)	9,615	63,084	39,482
<b>COMMUNITY COLLEGES</b>											
711970	Coahoma Community College	930,296	1,074,687	1,093,598	915,871	(48,288)	(62,415)	(44,788)	(21,037)	4,571	8,660
711980	Copiah-Lincoln Community College	1,449,530	1,674,512	1,703,979	1,427,055	(49,992)	(61,714)	(38,680)	14,037	37,830	21,483
711990	East Central Community College	980,777	1,133,003	1,152,941	965,569	(28,314)	(36,621)	(23,280)	(3,093)	14,205	10,298
712000	East MS Community College	1,347,767	1,556,953	1,584,352	1,326,869	(69,556)	(72,122)	(41,870)	13,831	33,997	18,984
712010	Hinds Community College	4,710,774	5,441,932	5,537,696	4,637,731	(231,877)	(289,204)	(224,847)	(56,170)	33,928	37,617
712020	Holmes Community College	1,609,788	1,859,643	1,892,368	1,584,828	(70,318)	(78,522)	(46,569)	(8,757)	22,057	17,046
712030	Itawamba Community College	1,770,847	2,045,700	2,081,699	1,743,389	(73,798)	(82,664)	(57,013)	5,967	37,532	23,436
712040	Jones Co Junior College	1,617,000	1,867,974	1,900,845	1,591,927	(76,338)	(89,015)	(56,735)	3,093	29,175	18,626
712050	Meridian Community College	1,332,542	1,539,366	1,566,455	1,311,881	(70,655)	(88,824)	(67,434)	(12,593)	16,998	14,697
712060	MS Delta Community College	1,020,040	1,178,360	1,199,096	1,004,224	(57,931)	(67,706)	(50,104)	(10,698)	12,439	11,151
712070	MS Gulf Coast Community College	2,930,311	3,385,124	3,444,693	2,884,875	(137,247)	(174,380)	(131,089)	(59,625)	14,245	25,405
712080	Northeast MS Community College	1,469,563	1,697,653	1,727,527	1,446,776	(26,652)	(48,827)	(33,182)	(2,026)	28,728	19,698
712090	Northwest MS Community College	2,456,750	2,838,061	2,888,004	2,418,657	(127,905)	(154,287)	(85,521)	(1,250)	52,713	35,479
712100	Pearl River Community College	1,979,983	2,287,296	2,327,546	1,949,283	(21,989)	(44,483)	(24,949)	13,318	38,592	22,180
712110	Southwest MS Community College	887,827	1,025,627	1,043,675	874,061	(28,887)	(41,846)	(31,004)	(2,757)	16,610	11,812
	Total Community Colleges	26,493,795	30,605,891	31,144,474	26,082,996	(1,119,747)	(1,392,630)	(957,065)	(127,760)	393,620	296,572
<b>SCHOOL DISTRICTS</b>											
712120	Aberdeen School District	770,839	890,481	906,151	758,887	(32,910)	(31,726)	(18,721)	471	14,858	9,785
712130	Alcorn County School District	1,984,791	2,292,850	2,333,198	1,954,016	(44,636)	(71,883)	(30,585)	15,331	47,791	27,781
712140	Amite County School District	738,788	853,455	868,473	727,333	(41,260)	(54,443)	(41,659)	(2,606)	8,960	6,674
712150	Amory School District	948,725	1,095,977	1,115,263	934,015	(19,667)	(30,727)	(15,752)	1,999	19,980	12,791
712160	Attala County School District	880,616	1,017,296	1,035,198	866,961	(34,082)	(44,954)	(29,815)	(1,835)	15,973	11,140
712170	Baldwyn School District	524,043	605,379	616,032	515,917	(19,444)	(28,055)	(15,025)	6,573	13,538	7,271
712180	Bay St. Louis-Waveland School	1,137,028	1,313,506	1,336,620	1,119,398	(24,952)	(32,935)	(18,680)	(4,157)	10,671	8,224
712200	Benton County School District	669,877	773,848	787,466	659,490	(57,054)	(61,477)	(31,164)	(9,294)	13,672	11,596
712210	Biloxi School District	3,362,206	3,884,053	3,952,402	3,310,073	(16,608)	(82,605)	(58,305)	19,416	61,204	35,635
712220	Booneville School District	738,788	853,455	868,473	727,333	(14,947)	(20,488)	(9,802)	8,868	15,892	8,234
712230	Brookhaven School District	1,864,598	2,154,001	2,191,906	1,835,686	(69,690)	(82,342)	(44,371)	2,511	37,413	24,282
712240	Calhoun County School District	1,628,218	1,880,933	1,914,033	1,602,972	(31,573)	(53,212)	(26,648)	14,031	35,994	20,262

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

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

**Schedule of OPEB Amounts by Employer  
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources  
As of and for the Year Ended June 30, 2023**

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 Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.66% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.66% Employer's Proportionate Share of Net OPEB Liability	2024	2025	2026	2027	2028	Thereafter
712250	Canton School District	\$ 1,937,515	\$ 2,238,236	\$ 2,277,623	\$ 1,907,473	\$ (55,148)	\$ (72,076)	\$ (53,366)	\$ (10,701)	\$ 17,771	\$ 14,707
712260	Carroll County School District	571,319	659,993	671,607	562,460	(44,245)	(46,672)	(25,447)	1,932	10,261	6,328
713800	Chickasaw County School District	1,421,485	1,642,114	1,671,011	1,399,445	199,859	189,232	216,488	257,798	131,516	18,938
712280	Choctaw County School District	1,049,688	1,212,609	1,233,948	1,033,412	(39,291)	(51,887)	(36,954)	(6,723)	11,135	9,219
712290	Claiborne County School District	858,180	991,378	1,008,823	844,873	(61,091)	(60,540)	(38,627)	(11,212)	9,969	9,638
712300	Clarksdale School District	1,613,795	1,864,271	1,897,078	1,588,772	(52,923)	(45,612)	(7,898)	26,957	42,473	21,135
712320	Cleveland School District	1,919,887	2,217,872	2,256,901	1,890,118	(112,652)	(116,675)	(82,241)	(26,462)	27,092	25,123
712330	Clinton School District	2,630,629	3,038,929	3,092,406	2,589,840	(67,006)	(114,434)	(67,332)	(10,101)	47,052	34,072
712340	Coahoma Co Agriculture High School District	-	-	-	-	(35,701)	(30,498)	(26,750)	(15,971)	(6,390)	-
712350	Coahoma County School District	850,968	983,047	1,000,346	837,774	(82,872)	(81,049)	(66,791)	(38,439)	(8,578)	4,532
712360	Coffeerville School District	366,189	423,025	430,469	360,511	(31,892)	(35,440)	(16,637)	7,815	7,040	2,614
712370	Columbia School District	1,066,515	1,232,048	1,253,729	1,049,978	(10,240)	(22,130)	(14,163)	17,308	26,519	13,063
712380	Columbus School District	2,246,812	2,595,539	2,641,214	2,211,974	(86,211)	(81,974)	(58,412)	(3,499)	40,972	28,251
712390	Copiah County School District	1,281,260	1,480,124	1,506,170	1,261,393	(68,793)	(82,792)	(51,960)	(16,487)	9,257	10,575
712400	Corinth School District	1,287,670	1,487,529	1,513,706	1,267,704	(48,180)	(59,273)	(51,295)	(6,396)	20,452	15,340
712410	Covington County School District	1,904,662	2,200,284	2,239,004	1,875,130	(46,098)	(71,729)	(50,212)	11,365	41,663	24,752
712420	Desoto County School District	16,847,887	19,462,843	19,805,339	16,586,653	(154,781)	(419,248)	(322,240)	(71,619)	262,173	193,936
712440	Durant School District	-	-	-	-	-	-	-	-	-	-
712450	East Jasper School District	656,255	758,112	771,453	646,080	(18,059)	(32,440)	(29,546)	(1,887)	10,721	7,656
712460	East Tallahatchie School District	644,236	744,227	757,324	634,247	(77,636)	(80,055)	(55,604)	(2,813)	2,707	2,560
712470	Enterprise School District	604,171	697,945	710,227	594,803	(6,831)	(12,838)	(5,990)	8,687	16,579	8,732
712480	Forest School District	1,018,437	1,176,509	1,197,212	1,002,646	(11,083)	(23,907)	(2,615)	18,287	31,833	16,346
712490	Forrest County School District	1,536,070	1,774,483	1,805,709	1,512,252	(51,078)	(71,927)	(38,004)	6,748	32,823	20,088
712500	Forrest Co Agriculture High School District	382,215	441,538	449,308	376,288	(10,661)	(10,563)	(5,043)	5,347	7,612	3,647
712510	Franklin County School District	878,212	1,014,519	1,032,372	864,595	(33,696)	(40,539)	(22,258)	(2,094)	13,676	9,679
712520	George County School District	2,487,199	2,873,236	2,923,798	2,448,634	(54,837)	(95,082)	(73,290)	3,050	49,198	31,993
712530	Greene County School District	1,138,631	1,315,357	1,338,504	1,120,976	(65,516)	(71,513)	(45,508)	(16,305)	10,825	11,564
712540	Greenville School District	2,734,797	3,159,264	3,214,859	2,692,393	(192,310)	(190,289)	(110,436)	(38,362)	19,207	23,041
712550	Greenwood School District	3,060,120	3,535,080	3,597,289	3,012,671	(148,033)	(190,759)	(149,147)	(27,180)	33,326	29,479
712560	Grenada School District	2,708,354	3,128,717	3,183,775	2,666,360	(82,135)	(114,997)	(65,609)	21,567	62,855	36,161
712570	Gulfport School District	3,461,565	3,998,834	4,069,203	3,407,892	(87,276)	(131,311)	(67,726)	12,345	74,799	46,581
712580	Hancock County School District	2,375,018	2,743,644	2,791,925	2,338,193	(33,831)	(58,773)	(37,707)	15,766	43,504	24,804
712590	Harrison County School District	8,274,103	9,558,324	9,726,526	8,145,809	(236,595)	(348,204)	(222,128)	26,149	149,369	92,632
712600	Hattiesburg School District	2,500,821	2,888,972	2,939,811	2,462,044	(117,854)	(134,510)	(83,809)	(6,280)	30,843	22,247
712610	Hazlehurst School District	859,782	993,229	1,010,707	846,451	(61,173)	(66,855)	(39,404)	(13,224)	4,203	6,333
712630	Hinds County School District	2,428,705	2,805,663	2,855,036	2,391,047	(179,473)	(163,157)	(82,503)	1,710	44,014	28,893
712640	Hollandale School District	418,272	483,192	491,695	411,787	(21,031)	(29,620)	(14,710)	3,782	9,672	5,439
712650	Holly Springs School District	752,410	869,191	884,487	740,743	(51,122)	(57,293)	(32,607)	(622)	9,994	6,830
712660	Holmes County School District	1,837,354	2,122,529	2,159,880	1,808,865	(103,931)	(116,315)	(45,482)	18,606	43,764	24,220
712670	Houston School District	-	-	-	-	(247,386)	(242,172)	(241,643)	(245,739)	(98,296)	-
712680	Humphreys County School District	861,385	995,080	1,012,591	848,029	(75,626)	(83,910)	(78,497)	(44,020)	(10,044)	5,048
712710	Itawamba County School District	2,152,260	2,486,312	2,530,065	2,118,889	(51,595)	(62,793)	(22,022)	27,531	51,323	26,881
712720	Jackson County School District	4,931,929	5,697,413	5,797,672	4,855,458	(85,431)	(157,075)	(100,614)	(35,041)	62,613	51,097
712730	Jackson Independent School District	14,305,400	16,525,736	16,816,547	14,083,588	(1,365,297)	(1,406,668)	(953,906)	(340,919)	(6,163)	86,844

**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, 2023**

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 Total	Plus 1% - Trend Employer's	Less 1% - 2.66% Employer's	Plus 1% - 4.66% Employer's	2024	2025	2026	2027	2028	Thereafter
		Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
712740	Jefferson County School District	\$ 888,629	\$ 1,026,552	\$ 1,044,617	\$ 874,850	\$ (29,683)	\$ (38,041)	\$ (8,804)	\$ 7,809	\$ 12,249	\$ 6,087
712750	Jefferson Davis Co School District	1,020,040	1,178,360	1,199,096	1,004,224	(32,333)	(32,204)	(13,686)	10,130	25,176	14,087
712760	Jones County School District	4,992,827	5,767,762	5,869,260	4,915,411	(129,999)	(189,536)	(120,420)	(16,527)	90,160	64,530
712770	Kemper County School District	935,905	1,081,166	1,100,192	921,393	(35,995)	(42,535)	(9,702)	6,168	18,978	11,012
712780	Kosciusko School District	1,334,145	1,541,217	1,568,339	1,313,458	(32,826)	(50,537)	(27,173)	2,946	21,875	13,801
712790	Lafayette County School District	1,777,257	2,053,105	2,089,234	1,749,700	(55,906)	(84,264)	(45,334)	13,128	41,780	24,358
712800	Lamar County School District	6,511,269	7,521,881	7,654,246	6,410,308	(130,461)	(200,663)	(114,843)	23,254	118,286	72,677
712810	Lauderdale County School District	3,491,213	4,033,083	4,104,055	3,437,080	(160,943)	(194,932)	(107,908)	(19,951)	36,975	29,983
712820	Laurel School District	1,802,097	2,081,800	2,118,435	1,774,155	(165,593)	(168,919)	(105,229)	8,928	36,337	21,850
712830	Lawrence County School District	1,232,381	1,423,659	1,448,712	1,213,273	(30,880)	(40,919)	(25,329)	(9,712)	11,890	10,521
712840	Leake County School District	1,649,051	1,905,000	1,938,523	1,623,482	(65,011)	(77,490)	(39,979)	(17,806)	18,834	17,314
712850	Lee County School District	4,117,019	4,756,020	4,839,714	4,053,183	(140,627)	(177,274)	(106,255)	(1,412)	73,523	49,402
712870	Leland School District	629,011	726,640	739,427	619,258	(23,860)	(32,162)	(16,625)	8,117	12,584	6,222
712880	Lincoln County School District	1,634,628	1,888,338	1,921,568	1,609,282	(32,106)	(53,426)	(29,900)	5,993	31,424	19,357
712890	Long Beach School District	1,582,544	1,828,171	1,860,342	1,558,006	(38,508)	(60,653)	(42,693)	15,228	39,576	22,331
712900	Louisville School District	1,773,251	2,048,477	2,084,525	1,745,756	(61,740)	(73,889)	(38,539)	232	31,564	20,990
712910	Lowndes County School District	3,081,755	3,560,073	3,622,721	3,033,971	(91,108)	(141,953)	(75,530)	(2,456)	62,665	42,443
712920	Lumberton School District	-	-	-	-	-	-	-	-	-	-
712930	Madison County School District	7,473,616	8,633,593	8,785,522	7,357,734	(80,422)	(183,040)	(121,638)	46,608	169,146	100,360
712940	Marion County School District	1,350,972	1,560,656	1,588,120	1,330,025	(33,128)	(47,987)	(27,554)	8,290	24,702	14,260
712950	Marshall County School District	1,601,775	1,850,386	1,882,948	1,576,939	(57,966)	(62,652)	(36,934)	(235)	22,877	15,320
712960	McComb School District	1,638,635	1,892,966	1,926,278	1,613,227	(47,899)	(60,859)	(37,539)	(3,998)	21,631	15,493
712970	Meridian School District	3,398,264	3,925,707	3,994,789	3,345,572	(188,400)	(200,656)	(130,369)	(24,706)	38,230	32,082.00
712980	Monroe County School District	1,367,799	1,580,095	1,607,900	1,346,591	(31,685)	(46,326)	(29,357)	(4,506)	23,592	16,936
712990	Montgomery County School District	-	-	-	-	-	-	-	-	-	-
713000	Moss Point School District	1,416,678	1,636,560	1,665,359	1,394,711	(47,956)	(64,862)	(44,619)	(10,520)	6,801	7,339
713020	Natchez-Adams School District	2,226,780	2,572,398	2,617,666	2,192,253	(127,234)	(147,151)	(103,924)	(32,264)	4,370	11,526
713030	Neshoba County School District	1,726,776	1,994,789	2,029,892	1,700,002	(77,578)	(90,056)	(55,285)	(9,096)	30,924	23,048
713040	Nettleton School District	694,717	802,544	816,666	683,945	(27,595)	(33,364)	(24,028)	(3,790)	11,714	8,828
713050	New Albany School District	1,325,331	1,531,035	1,557,977	1,304,781	(48,881)	(62,724)	(42,777)	(1,926)	19,676	13,636.00
713060	Newton County School District	990,392	1,144,111	1,164,244	975,036	(35,593)	(43,913)	(23,468)	(232)	19,037	12,760
713070	Newton School District	624,204	721,086	733,775	614,525	(26,819)	(33,558)	(21,896)	618	9,788	6,362
713080	North Bolivar School District	612,184	707,201	719,646	602,692	(72,304)	(49,530)	(26,806)	(9,514)	1,222	3,353
713090	North Panola School District	896,642	1,035,809	1,054,037	882,739	(64,213)	(76,331)	(50,894)	(15,007)	1,306	4,874
713100	North Pike School District	1,322,126	1,527,332	1,554,210	1,301,625	(43,817)	(65,159)	(38,681)	(14,263)	14,681	13,596
713110	North Tippah School District	709,941	820,131	834,563	698,933	(24,319)	(28,048)	(12,208)	6,997	15,028	8,153
713120	Noxubee School District	844,558	975,641	992,810	831,463	(113,439)	(98,143)	(29,946)	(4,666)	12,345	9,481
713130	Ocean Springs School District	3,147,460	3,635,977	3,699,961	3,098,658	(43,858)	(94,456)	(56,983)	11,902	64,971	40,155
713140	Okolona School District	415,067	479,490	487,928	408,632	(20,652)	(23,454)	(9,992)	(3,801)	4,727	4,165
713160	Oxford School District	2,680,309	3,096,319	3,150,807	2,638,750	(43,513)	(64,737)	(19,988)	36,993	73,712	39,282
713170	Pascagoula School District	5,411,901	6,251,881	6,361,898	5,327,987	(156,601)	(214,877)	(136,037)	(27,442)	76,269	58,184
713180	Pass Christian School District	1,186,708	1,370,897	1,395,021	1,168,307	(29,401)	(42,272)	(19,607)	12,971	29,640	16,303
713190	Pearl School District	2,278,063	2,631,640	2,677,950	2,242,740	(62,900)	(89,861)	(48,903)	4,671	37,063	23,470
713200	Pearl River Co School District	1,676,295	1,936,472	1,970,549	1,650,303	(13,800)	(41,402)	(30,714)	1,015	36,231	23,891

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



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

**Schedule of OPEB Amounts by Employer  
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources  
As of and for the Year Ended June 30, 2023**

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 Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.66% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.66% Employer's Proportionate Share of Net OPEB Liability	2024	2025	2026	2027	2028	Thereafter
713210	Perry County School District	\$ 827,731	\$ 956,203	\$ 973,029	\$ 814,896	\$ (30,020)	\$ (37,495)	\$ (24,979)	\$ 1,268	\$ 11,394	\$ 7,257
713220	Petal School District	2,512,840	2,902,857	2,953,940	2,473,877	(24,937)	(54,143)	(18,747)	18,200	52,677	30,273
713230	Philadelphia School District	653,851	755,335	768,627	643,713	(19,369)	(27,435)	(13,757)	(1,255)	10,540	7,364
713240	Picayune School District	2,526,462	2,918,593	2,969,953	2,487,288	(70,027)	(104,849)	(56,142)	(16,006)	40,410	31,216
713250	Pontotoc School District	1,438,312	1,661,552	1,690,792	1,416,011	(15,381)	(34,710)	(26,591)	668	27,006	17,830
713260	Pontotoc County School District	2,041,683	2,358,571	2,400,076	2,010,025	(32,519)	(59,294)	(41,204)	8,240	41,560	25,514
713270	Poplarville School District	1,169,080	1,350,532	1,374,298	1,150,952	(29,376)	(45,396)	(21,045)	3,638	22,664	14,142
713280	Prentiss County School District	1,532,864	1,770,780	1,801,941	1,509,097	(47,037)	(62,807)	(36,968)	2,119	23,779	15,291
713290	Quitman School District	1,161,868	1,342,201	1,365,820	1,143,853	(45,744)	(53,536)	(38,616)	(6,349)	21,962	16,339
713300	Quitman County School District	760,423	878,448	893,906	748,632	(54,573)	(67,283)	(42,191)	(18,265)	(8,561)	(837)
713310	Rankin County School District	11,039,349	12,752,763	12,977,178	10,868,178	(268,198)	(416,027)	(231,102)	56,592	234,276	141,125
713320	Richton School District	385,420	445,241	453,076	379,444	(23,818)	(24,815)	(13,626)	(306)	8,047	5,443
713330	Scott County School District	2,278,864	2,632,566	2,678,892	2,243,529	(102,234)	(121,930)	(82,033)	(2,701)	32,959	22,698
713340	Senatobia School District	1,024,848	1,183,914	1,204,748	1,008,957	(18,611)	(39,138)	(26,756)	(2,094)	13,915	9,842
713360	Simpson County School District	2,108,189	2,435,401	2,478,258	2,075,501	(84,009)	(99,944)	(64,160)	(12,039)	20,638	16,972
713370	Smith County School District	1,483,986	1,714,315	1,744,482	1,460,976	(71,660)	(82,157)	(50,926)	3,238	25,127	15,893
713380	South Delta School District	568,915	657,216	668,781	560,093	(42,224)	(48,743)	(36,591)	(15,065)	(5,279)	498
713390	South Panola School District	2,912,683	3,364,760	3,423,971	2,867,520	(44,280)	(81,514)	(37,632)	30,732	78,045	43,843
713400	South Pike School District	1,020,040	1,178,360	1,199,096	1,004,224	(52,311)	(73,749)	(63,203)	(29,331)	(3,711)	5,352
713410	South Tippah School District	1,674,692	1,934,621	1,968,665	1,648,726	(69,052)	(85,146)	(56,957)	(13,179)	19,767	16,702
713430	Starkville-Oktibbeha	3,538,489	4,087,697	4,159,630	3,483,623	(67,814)	(103,610)	(62,165)	2,527	57,655	37,773
713440	Stone County School District	1,447,928	1,672,660	1,702,095	1,425,477	(69,957)	(81,413)	(41,343)	(4,417)	15,854	11,750
713450	Stonflower School District	2,149,856	2,483,535	2,527,239	2,116,522	(166,107)	(164,508)	(129,599)	(36,727)	(2,974)	7,815
713460	Tate County School District	1,145,842	1,323,688	1,346,982	1,128,075	(73,846)	(85,788)	(60,511)	(20,542)	4,462	8,461
713470	Tishomingo Co School District	1,889,438	2,182,697	2,221,107	1,860,141	(36,512)	(60,566)	(36,119)	13,578	42,183	24,511
713480	Tunica County School District	1,348,568	1,557,879	1,585,294	1,327,658	(52,924)	(65,654)	(41,925)	(517)	24,952	16,776
713490	Tupelo School District	4,578,561	5,289,198	5,382,275	4,507,569	(83,021)	(142,042)	(75,501)	19,602	87,332	53,006
713500	Union County School District	1,568,922	1,812,434	1,844,329	1,544,596	(35,452)	(56,284)	(31,729)	7,360	27,293	16,241
713510	Union School District	585,742	676,655	688,562	576,660	(7,052)	(14,876)	(12,157)	(2,697)	8,179	6,174
713520	Vicksburg-Warren School District	4,504,041	5,203,112	5,294,674	4,434,204	(148,806)	(188,652)	(112,724)	1,961	86,198	56,957
713530	Walthall County School District	1,212,349	1,400,518	1,425,163	1,193,551	(49,862)	(57,122)	(20,032)	(612)	21,045	14,193
713540	Water Valley School District	677,890	783,105	796,886	667,379	(28,084)	(31,167)	(20,889)	3,363	12,326	7,321
713550	Wayne County School District	1,984,791	2,292,850	2,333,198	1,954,016	(137,599)	(166,767)	(120,046)	(673)	40,703	27,321
713560	Webster County School District	1,133,823	1,309,803	1,332,852	1,116,242	(15,634)	(25,403)	(14,731)	1,156	22,616	14,774
713570	West Bolivar School District	788,468	910,845	926,874	776,242	(89,391)	(87,821)	(63,693)	(3,716)	10,956	8,294
713580	West Jasper School District	967,956	1,118,192	1,137,870	952,948	(34,270)	(39,593)	(14,258)	5,667	22,371	13,406
713590	West Point School District	1,743,603	2,014,227	2,049,673	1,716,568	(105,129)	(109,620)	(68,291)	(10,870)	20,147	16,338
713600	West Tallahatchie School District	496,799	573,907	584,006	489,096	(54,136)	(61,558)	(43,521)	(3,384)	663	1,347
713610	Western Line School District	1,257,221	1,452,354	1,477,912	1,237,728	(33,734)	(54,428)	(53,261)	(21,338)	4,251	8,530
713620	Wilkinson County School District	611,383	706,276	718,704	601,903	(52,214)	(53,499)	(36,988)	(20,377)	(5,778)	1,586
713630	Winona County School District	764,429	883,076	898,616	752,576	(70,997)	(53,291)	(28,246)	(7,108)	5,657	5,663
713640	Yazoo City School District	1,219,561	1,408,848	1,433,641	1,200,651	(57,331)	(89,742)	(84,300)	(30,866)	366	8,479
713650	Yazoo County School District	894,238	1,033,032	1,051,211	880,372	(36,631)	(44,841)	(14,689)	(3,865)	11,291	8,561
	Total School Districts	277,212,892	320,239,018	325,874,408	272,914,580	(10,103,028)	(12,874,380)	(7,998,212)	(554,260)	4,325,802	3,032,549

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

State of Mississippi  
State and School Employees' Life and Health Insurance Plan (OPEB Plan)  
Schedule of OPEB Amounts by Employer  
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources  
As of and for the Year Ended June 30, 2023

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 Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.66% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.66% Employer's Proportionate Share of Net OPEB Liability	2024	2025	2026	2027	2028	Thereafter
ACFR STATE AGENCIES											
721300	Office of Workforce	\$ 72,917	\$ 84,235	\$ 85,717	\$ 71,787	\$ 12,136	\$ 11,548	\$ 12,846	\$ 15,033	\$ 13,848	\$ 5,223
721310	MS School for the Deaf	549,684	635,000	646,174	541,161	101,794	97,362	107,148	123,632	60,713	7,507
721320	MS Board of Psychology	4,808	5,554	5,652	4,733	893	854	940	1,084	520	56
721330	MS School of the Arts	157,854	182,354	185,563	155,406	35,870	34,597	33,061	(1,339)	1,855	1,595
721340	MS State Board of Examiners for Prof Counselors	4,808	5,554	5,652	4,733	346	(176)	(131)	(5)	85	56
721350	MS Dept Of Child Protection Services	6,997,651	8,083,754	8,226,007	6,889,149	(240,638)	(358,854)	(96,574)	122,867	245,426	130,871
721360	MS Board Of Optometry	4,808	5,554	5,652	4,733	(87)	(213)	(131)	(5)	85	56
721380	Office Of State Public Defender	100,161	115,707	117,743	98,608	(4,117)	(3,890)	(1,753)	3,867	4,288	1,829
721390	Board Of Tax Appeals	28,846	33,324	33,910	28,399	(662)	(1,104)	(971)	935	1,469	728
721410	MS State Board Of Physical Therapy	9,615	11,108	11,303	9,466	(1,578)	(1,688)	(1,206)	(9)	167	114
721430	Military Department - Adjutant General's Office	442,311	510,962	519,954	435,453	(17,021)	(18,947)	(17,302)	(6,668)	3,764	4,292
721470	Mississippi State Bar	91,347	105,525	107,382	89,930	(5,415)	(4,645)	(709)	852	2,637	1,534
721480	MS Capital Post-Conviction Counsel	38,462	44,431	45,213	37,865	(756)	(1,480)	(1,593)	(1,169)	407	584
721490	MS Board Of Geologists	4,808	5,554	5,652	4,733	(204)	(213)	(131)	(5)	85	56
721500	MS Dept Of Transportation	11,671,565	13,483,105	13,720,373	11,490,592	(965,238)	(1,025,918)	(754,387)	(370,228)	38,814	124,641
721510	South MS Regional Center	-	-	-	-	-	-	-	-	-	-
721520	MS Dept Of Corrections	7,899,901	9,126,042	9,286,637	7,777,410	(668,212)	(595,985)	(257,270)	29,357	212,493	133,858
721530	Archives & History Dept	661,063	763,666	777,105	650,813	(17,340)	(35,335)	(22,957)	4,363	12,917	7,452
721540	Legislative Peer Committee	101,764	117,558	119,627	100,186	(4,275)	(5,156)	(5,503)	(775)	411	479
721550	MS Public Service Commission	309,297	357,303	363,591	304,501	(32,004)	(29,222)	(18,207)	(7,595)	(2,469)	379
721560	Dept Of Environmental Quality	1,637,032	1,891,115	1,924,394	1,611,649	(88,761)	(104,722)	(83,991)	(22,465)	18,225	18,145
721570	MS State Hospital	4,306,123	4,974,475	5,062,013	4,239,355	(718,839)	(664,788)	(499,167)	(227,352)	(62,408)	19,034
721590	MS Real Estate Commission	83,334	96,268	97,962	82,042	(4,037)	(5,036)	(2,881)	(616)	341	390
721600	Mississippi State Senate Staff	172,277	199,016	202,518	169,606	(7,448)	(7,624)	(4,516)	(3,741)	2,126	2,416
721610	Mississippi State Senate Members	216,348	249,927	254,325	212,993	(7,328)	(8,886)	(616)	3,808	6,906	3,590
721620	MS House Of Representatives Staff	208,335	240,671	244,906	205,105	(13,690)	(15,189)	(12,931)	(3,858)	567	1,409
721630	MS House Of Representatives Members	485,581	560,948	570,819	478,052	(22,934)	(26,563)	(15,907)	(5,538)	4,592	4,542
721640	Attorney General's Office	1,202,734	1,389,410	1,413,860	1,184,085	(77,322)	(84,430)	(60,911)	(20,664)	8,253	11,018
721650	MS Arts Commission	49,680	57,391	58,401	48,910	(2,088)	(3,040)	(1,801)	1,320	1,794	843
721660	Boswell Regional Center	3,209,961	3,708,178	3,773,432	3,160,189	(714,786)	(736,886)	(715,995)	(558,890)	(136,424)	58,093
721670	MS Highway Safety Patrol (Dept Of Public Safety)	5,994,438	6,924,832	7,046,692	5,901,491	74,012	20,496	103,681	238,691	217,835	81,588
721680	State Insurance Department	500,004	577,609	587,774	492,251	(41,992)	(43,331)	(23,737)	(11,494)	(278)	2,886
721690	Ellisville State School	4,484,009	5,179,971	5,271,125	4,414,483	(843,319)	(723,547)	(504,631)	(230,229)	(73,135)	12,654
721700	MS Port Authority/Gulfport	128,206	148,105	150,711	126,218	(5,003)	(8,280)	(7,746)	(4,273)	(2,089)	(254)
721710	State Dept Of Health	7,421,532	8,573,426	8,724,296	7,306,458	(449,434)	(435,156)	(352,728)	(165,381)	89,592	103,853
721720	State Soil & Water Conservation	48,077	55,539	56,517	47,332	(207)	(1,838)	(1,243)	(756)	(1,213)	(612)
721730	Banking & Consumer Finance	302,887	349,898	356,055	298,191	(12,121)	(18,468)	(17,242)	(14,844)	(3,821)	1,413
721740	Yellow Creek Port Authority	57,693	66,647	67,820	56,798	1,113	554	485	1,847	3,029	1,528
721750	MS Workers Compensation Commission	232,374	268,440	273,164	228,771	(14,312)	(15,969)	(10,223)	(3,045)	2,491	2,472
721760	Veterans Home Purchase Board	71,315	82,383	83,833	70,209	(4,455)	(4,952)	(3,398)	(2,324)	(158)	515
721770	MS State Personnel Board	191,508	221,232	225,125	188,538	(13,852)	(10,622)	(5,196)	1,557	5,176	3,033
721780	State Veterans Affairs Board	1,638,635	1,892,966	1,926,278	1,613,227	(201,468)	(200,537)	(129,145)	1,570	34,229	22,401
721790	State Fair Commission	-	-	-	-	(22,177)	(23,029)	(23,881)	-	-	-

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

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2023**

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.66%	Plus 1% - 4.66%	Future Plan Years Ending June 30,					
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2024	2025	2026	2027	2028	Thereafter
721800	MS Dept Of Information Technology Services	\$ 486,382	\$ 561,873	\$ 571,761	\$ 478,840	\$ (42,128)	\$ (37,303)	\$ (21,914)	\$ (10,759)	\$ 2,318	\$ 4,419
721810	State Aid Road Construction	228,367	263,812	268,454	224,826	(9,763)	(10,540)	(7,648)	(3,218)	4,011	3,531
721820	Rehabilitation Services	4,188,334	4,838,404	4,923,547	4,123,392	(173,291)	(173,198)	(134,704)	(71,113)	33,995	41,639
721830	MS Gaming Commission	455,132	525,773	535,025	448,075	(32,073)	(32,800)	(18,249)	(75)	9,663	6,462
721840	MS Department Of Revenue	2,875,022	3,321,254	3,379,699	2,830,444	(222,703)	(210,563)	(106,450)	(2,042)	66,615	44,960
721850	Joint Legislative Budget Office	145,834	168,469	171,434	143,573	4,603	1,703	3,193	1,374	2,826	1,520
721860	MS Finance And Administration	1,376,613	1,590,277	1,618,262	1,355,268	(172,121)	(189,459)	(178,313)	(117,568)	(27,440)	13,062
721870	MS Cosmetology Board	23,237	26,844	27,316	22,877	(4,236)	(3,819)	(5,069)	(5,121)	(4,084)	(1,357)
721880	Board Social Workers, Marriage, Family Therapists	9,615	11,108	11,303	9,466	(1,599)	(1,708)	(1,415)	(30)	255	178
721890	MS Library Commission	190,707	220,306	224,183	187,750	(8,909)	(11,320)	(8,658)	(3,042)	3,611	3,221
721900	MS Emergency Management	687,505	794,213	808,189	676,845	14,857	9,672	21,665	2,452	13,789	8,543
721910	MS Secretary Of State	408,657	472,085	480,392	402,321	(22,876)	(23,934)	(12,426)	(1,753)	2,694	2,265
721920	MS Dept Of Human Services	6,669,122	7,704,235	7,839,810	6,565,715	(433,387)	(308,399)	(314,370)	(158,436)	27,566	60,647
721930	MS Board Of Nursing	122,597	141,625	144,118	120,696	(3,295)	(4,548)	(2,871)	(706)	2,075	1,574
721940	MS Dept Of Education	1,998,413	2,308,586	2,349,211	1,967,427	(243,113)	(254,821)	(230,140)	(146,612)	(35,913)	15,163
721950	MS Community College Board	196,316	226,786	230,777	193,272	(10,881)	(28,311)	(42,420)	(7,763)	(721)	1,593
721960	Military Department - Army Guard	1,229,176	1,419,956	1,444,944	1,210,117	(4,533)	(29,986)	(23,128)	11,980	34,396	19,735
721970	Military Department - Air Guard	724,365	836,793	851,518	713,133	(44,246)	(52,129)	(33,996)	(3,364)	6,934	5,525
721980	Military Department - Ycp (Shelby Base Ops)	330,131	381,370	388,081	325,012	(6,980)	(9,394)	(6,046)	3,728	12,104	7,079
721990	Educational Television (MS Public Broadcasting)	371,798	429,504	437,063	366,033	(23,481)	(25,347)	(16,796)	(8,869)	5,374	5,415
722010	Pearl River Basin Development Dist.	-	-	-	-	(3,404)	(1,353)	-	-	-	-
722020	MS Dept Of Wildlife, Fisheries & Parks	2,371,813	2,739,942	2,788,158	2,335,037	(91,382)	(116,310)	(22,734)	51,142	78,719	38,852
722040	Public Employees Retirement System	648,242	748,856	762,034	638,191	(35,368)	(42,081)	(32,502)	(10,295)	5,851	6,647
722050	MS Bureau Of Narcotics	580,133	670,175	681,968	571,137	(39,028)	(36,159)	(8,170)	14,551	14,978	6,104
722060	North MS Regional Center	3,023,261	3,492,500	3,553,959	2,976,384	(272,720)	(303,921)	(324,288)	(142,984)	(31,932)	16,852
722070	MS Oil & Gas Board	133,014	153,659	156,363	130,951	(2,429)	(2,809)	(6,038)	(2,501)	563	1,044
722080	MS Animal Health Board	102,565	118,484	120,569	100,975	(7,765)	(6,753)	(5,277)	(2,919)	252	943
722090	State Treasurer's Office	152,245	175,875	178,970	149,884	(8,351)	(10,640)	(1,973)	3,782	4,489	1,987
722110	Medicaid Division	3,970,383	4,586,625	4,667,338	3,908,821	(240,214)	(263,824)	(169,650)	(5,323)	58,715	40,574
722120	MS Dept Of Agriculture & Commerce	998,405	1,153,367	1,173,664	982,924	10,564	1,942	(254)	7,870	28,581	16,958
722130	MS Office Of State Auditor	598,562	691,465	703,633	589,281	(9,896)	(27,218)	(18,154)	(4,604)	9,697	7,693
722150	Governor's Office	101,764	117,558	119,627	100,186	(3,921)	(6,606)	(2,803)	4,374	3,839	1,396
722170	MS State Board Of Pharmacy	84,937	98,120	99,846	83,620	(741)	(1,240)	505	1,628	2,636	1,321
722180	MS Supreme Court	1,172,285	1,354,235	1,378,066	1,154,108	(38,747)	(48,235)	(29,123)	2,410	19,492	12,356
722190	Barber Examiners Board	10,417	12,034	12,245	10,255	(1,219)	(1,335)	(1,156)	(897)	(273)	62
722200	Grand Gulf Military	19,231	22,216	22,607	18,933	(875)	(883)	(923)	(1,193)	255	488
722220	MS Development Authority	838,949	969,162	986,217	825,941	(73,957)	(73,091)	(51,678)	(31,940)	(7,655)	3,411
722230	Mental Health Dept Of MS	402,247	464,679	472,856	396,010	(12,488)	(13,201)	(8,612)	525	6,428	4,142
722240	MS Motor Vehicle Commission	14,423	16,662	16,955	14,200	(497)	(648)	(107)	(15)	249	172
722250	District Attorneys & Staff	918,276	1,060,802	1,079,469	904,038	(30,752)	(40,160)	(22,013)	(3,174)	15,414	11,125
722260	State Architecture Board	9,615	11,108	11,303	9,466	(389)	(466)	(263)	(9)	167	114
722270	East MS State Hospital	3,095,377	3,575,809	3,638,734	3,047,381	(517,451)	(470,773)	(366,263)	(189,022)	(47,996)	18,414
722280	MS State Board Of Contractors	61,699	71,276	72,530	60,743	(4,287)	(5,130)	(3,177)	(1,203)	21	331
722290	State Fire Academy	269,233	311,020	316,494	265,058	(9,772)	(11,854)	(9,059)	(114)	4,020	2,711

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

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Schedule of OPEB Amounts by Employer**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**As of and for the Year Ended June 30, 2023**

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 Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.66% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.66% Employer's Proportionate Share of Net OPEB Liability	2024	2025	2026	2027	2028	Thereafter
722310	Hudspeth Center	\$ 2,260,434	\$ 2,611,276	\$ 2,657,227	\$ 2,225,385	\$ 424,016	\$ 405,792	\$ 446,036	\$ 513,820	\$ 226,722	\$ 14,135
722320	Professional Engineers & Land Surveyors Board	9,615	11,108	11,303	9,466	(3,523)	(3,478)	(2,444)	(2,040)	(1,328)	(342)
722360	MS Ethics Commission	28,846	33,324	33,910	28,399	(720)	(1,115)	(710)	(49)	589	403
722370	Nursing Home Administrators Board	9,615	11,108	11,303	9,466	(328)	(423)	(263)	(9)	167	114
722390	MS Judicial Performance Commission	11,218	12,959	13,187	11,044	(1,794)	(1,782)	(777)	1,525	417	(128)
722450	MS Dept Of Employment Security	1,742,802	2,013,302	2,048,731	1,715,779	(95,259)	(100,549)	(71,203)	(86,902)	(60,829)	(17,372)
722490	State Dental Examiners Board	30,449	35,175	35,794	29,977	59	735	350	397	402	161
722510	MS Forestry Commission	1,114,592	1,287,587	1,310,246	1,097,310	(102,286)	(69,890)	(54,302)	(17,738)	8,162	10,175
722520	Medical Licensure Board	88,943	102,748	104,556	87,564	(1,614)	(5,282)	(4,663)	(926)	2,566	1,962
722530	Public Accountancy Board Of MS	22,436	25,918	26,374	22,088	(896)	(1,323)	(1,011)	(427)	419	396
722590	Board Of Funeral Services	4,808	5,554	5,652	4,733	(50)	(213)	(131)	(5)	85	56
722600	Administrative Office Of The Courts/Trial Support	1,261,228	1,456,983	1,482,622	1,241,672	(62,569)	(69,313)	(46,042)	(17,990)	13,684	13,920
722620	MS Dept Of Marine Resources	696,320	804,395	818,550	685,523	(17,484)	(25,725)	(19,271)	6,280	17,046	9,686
722630	Mississippi Auctioneers Commission	-	-	-	-	(921)	(308)	-	-	-	-
	Total CAFR State Agencies	111,369,458	128,655,076	130,919,074	109,642,623	(7,695,569)	(7,812,134)	(5,376,448)	(1,545,397)	1,247,825	1,244,304
<b>UNIVERSITIES/OTHER STATE AGENCIES</b>											
721370	Charter School Authorizer Board	14,423	16,662	16,955	14,200	1,473	1,324	(338)	(57)	428	303
721460	MS Business Finance Corp	14,423	16,662	16,955	14,200	(1,508)	(1,627)	(1,380)	(1,020)	(542)	(88)
721580	MS Industries For The Blind	323,720	373,965	380,546	318,701	(7,584)	(26,318)	(28,137)	(8,367)	993	2,893
722100	Pearl River Valley Water Supply	396,638	458,200	466,263	390,488	(17,450)	(19,623)	(19,653)	(12,486)	48	3,360
722160	Pat Harrison Waterway District	125,001	144,402	146,943	123,063	(14,059)	(12,029)	(7,657)	(2,341)	1,461	1,600
722210	Tombigbee River Valley Water Mgt	79,328	91,640	93,253	78,098	1,028	199	710	3,608	3,431	1,324
722330	University Medical Center	37,484,265	43,302,188	44,064,193	36,903,054	(1,792,086)	(2,294,445)	(1,932,248)	(431,022)	539,511	474,708
722340	University Of Southern MS	9,435,971	10,900,525	11,092,346	9,289,662	(398,373)	(476,028)	(294,932)	(8,784)	169,577	115,419
722400	Alcorn State University	2,354,185	2,719,577	2,767,435	2,317,682	(259,188)	(261,505)	(195,763)	(53,976)	5,466	18,041
722410	Jackson State University	4,197,949	4,849,512	4,934,851	4,132,858	(381,138)	(326,891)	(152,715)	(21,317)	50,365	39,275
722420	University Of Mississippi	14,503,318	16,754,373	17,049,207	14,278,437	(383,668)	(561,231)	(364,055)	98,854	370,853	220,917
722430	Mississippi State University	22,126,774	25,561,064	26,010,874	21,783,689	(424,100)	(636,799)	(418,078)	31,674	466,129	302,370
722470	MS University Of Women	1,725,174	1,992,937	2,028,008	1,698,424	(38,286)	(53,472)	(33,910)	10,971	40,976	24,398
722480	MS Valley State University	1,653,058	1,909,628	1,943,233	1,627,426	(178,637)	(182,769)	(123,702)	(41,023)	7,858	16,184
722540	University Press Of MS	120,995	139,774	142,234	119,118	1,319	(360)	3,208	6,302	6,024	2,336
722550	MS Institutions Of Higher Learning	342,150	395,255	402,211	336,845	(23,318)	(24,716)	(13,697)	(3,080)	3,239	2,980
722560	Delta State University	2,081,747	2,404,854	2,447,174	2,049,469	(108,450)	(129,332)	(76,731)	(20,245)	17,182	16,859
722570	MS Prison Industries	151,443	174,949	178,028	149,095	(5,534)	(1,339)	5,081	2,111	5,670	3,214
	Total Universities/Other State Agencies	97,130,562	112,206,167	114,180,709	95,624,509	(4,029,559)	(5,006,961)	(3,653,997)	(450,198)	1,688,669	1,246,093
	Grand Total All	\$ 515,625,000	\$ 595,655,000	\$ 606,137,000	\$ 507,630,000	\$ (23,153,000)	\$ (27,310,000)	\$ (18,130,000)	\$ (2,668,000)	\$ 7,719,000	\$ 5,859,000

**State of Mississippi**  
**State and School Employees' Life and Health Insurance Plan (OPEB Plan)**  
**Note to the Schedule of OPEB Amounts by Employer –**  
**Sensitivity and Remaining Deferred Outflows (Inflows) of Resources**  
**June 30, 2023**

**Note 1:   Sensitivity**

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