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



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.



Jackson, Mississippi March 7, 2024

| Group Number | Employer Name | FY 2023 Average Employee Enrollment | FY 2023 Implicit Subsidy Cost | Percentage Relationship to Total |
|--------------|---|--|-------------------------------------|--|
| Group Number | Employer Name | | | |
| LIBRARIES | | | | |
| 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% |
| | . , | | , - | |

| 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% |
| COMMUNITY CO | LLEGES | | | |
| 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% |
| SCHOOL DISTRI | стѕ | | | |
| 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% |

| 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% |

| Group Number | Employer Name | FY 2023 Average Employee Enrollment | FY 2023 Implicit Subsidy Cost | Percentage Relationship to Total |
|--------------|-----------------------------------|--|-------------------------------------|--|
| 740000 | | 050 | • • • • • • • • • • | 0.00007000/ |
| 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% |

| 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% |
| 713320 | 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% |
| 713400 | 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% |
| 713400 | 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% |
| 110000 | Total School Districts | 57,660 | 13,045,343 | 53.76250010% |
| | | 07,000 | 10,040,040 | 00.7020001070 |
| ACFR STATE AG | BENCIES | | | |
| 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% |

| | | FY 2023 Average Employee | FY 2023 Implicit | Percentage Relationship to |
|------------------|---|--------------------------------|---------------------|-------------------------------|
| Group Number | Employer Name | Enrollment | Subsidy Cost | Total |
| 721480 | MS Capital Post-Conviction Counsel | 8 | \$ 1,810 | 0.00745927% |
| 721400 | MS Board Of Geologists | 1 | ¢ 1,810 226 | 0.00093241% |
| 721490 | MS Dept Of Transportation | 2,428 | 549,251 | 2.26357625% |
| 721500 | South MS Regional Center | 2,420 | 549,251 | 2.2033702370 |
| 721510 | MS Dept Of Corrections | - 1,643 | 371,761 | - 1.53210204% |
| 721530 | Archives & History Dept | 138 | 31,109 | 0.12820612% |
| 721530 | 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% |
| 721500 | MS State Hospital | 896 | 202,641 | 0.83512692% |
| 721570 | MS Real Estate Commission | 17 | 3,922 | |
| | | 36 | 3,922 8,107 | 0.01616174% |
| 721600 721610 | Mississippi State Senate Staff | 30 45 | 10,181 | 0.03341129% 0.04195837% |
| 721610 | Mississippi State Senate Members | 43 | 9,804 | |
| | MS House Of Representatives Staff | | | 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 721670 | Boswell Regional Center | 668 | 151,057 | 0.62253786% |
| | MS Highway Safety Patrol (Dept Of Public Safety) | 1,247 | 282,092 | 1.16255760% |
| 721680 | State Insurance Department | 104 933 | 23,530 | 0.09697045% |
| 721690 | Ellisville State School | | 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% |

| | | FY 2023 Average Employee | FY 2023 Implicit | Percentage Relationship to |
|--------------|---|--------------------------------|---------------------|-------------------------------|
| Group Number | Employer Name | Enrollment | Subsidy Cost | 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. | - | | 0.0721002070 |
| 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 | - | | - |
| 122000 | Total State Agencies | 23,165 | 5,240,919 | 21.59892462% |
| | THER STATE AGENCIES | | | |
| 721370 | Charter School Authorizer Board | 3 | 679 | 0.00279722% |
| 721460 | MS Business Finance Corp | 3 | 679 | 0.00279722% |
| 121400 | | 5 | 019 | 0.0021012270 |

| | | FY 2023 Average | FY 2023 | Percentage |
|--------------|---|------------------------|--------------------------|--------------------------|
| Group Number | Employer Name | Employee Enrollment | Implicit Subsidy Cost | 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 | 20,203 | 4,570,866 | 18.83744240% |
| | Grand Total All | 107,250 | \$24,264,752 | 100.0000000% |

| | | Deferred Outflows of Resources | | | | | Defer | red Inflows of R | | OPEB E | | | | | |
|------------------|---|---|---|---|---|--------------------------|---|--|--------------------------|---|---|---|------------------------------------|--|-----------------------|
| Group Number | Employer Name | 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 |
| LIBRARIES | S | | | | | | | | | | | | | | |
| 711420 | Choctaw County Library | \$ 13,714 | | \$ 1,692 | \$ 1 | \$ 922 | \$ 6,779 | \$ 9,394 | \$ 776 | \$ 2,913 | \$ 5,229 | \$ 8,918 | \$ (730) | \$ 2,741 | \$ 2,011 |
| 711430 | Amory Municipal Library | 13,714 | 15,479 | 2,537 | 1 | 1,383 | 10,904 | 14,825 | 1,164 | 4,370 | 6,479 | 12,013 | (1,095) | (91) | (1,186) |
| 711440 | Evans Memorial Library | 9,143 | 10,319 | 1,692 | 1 | 922 | 5,014 | 7,629 | 776 | 2,913 | 3,601 | 7,290 | (730) | (310) | (1,040) |
| 711450 | Wilkinson County Library System | 4,571 | 10,319 | 1,692 | 1 | 922 | 6,025 | 8,640 | 776 | 2,913 | 6,312 | 10,001 | (730) | (437) | (1,167) |
| 711460 | Covington County Library System | 31,238 | 30,958 | 5,075 | 2 | 2,766 | 7,091 497 | 14,934 | 2,329 | 8,740 | 4,248 | 15,317 | (2,190) | 1,850 | (340) |
| 711470 | Sharkey Issaquena County Library System | 13,714 | 15,479 51,597 | 2,537 8,458 | 1 | 1,383 4.609 | 497 6.679 | 4,418 19,749 | 1,164 3.882 | 4,370 | 12 1.970 | 5,546 | (1,095) | 200 671 | (895) |
| 711490 711500 | Wayne Co Library System Benton Co Library System | 41,904 18,286 | 16,339 | 8,458 2,678 | 3 | 4,609 | 12,184 | 19,749 | 3,882 1,229 | 14,567 4,613 | 1,970 | 20,419 17,343 | (3,650) (1,156) | (472) | (2,979) (1,628) |
| 711500 | Lamar Co Library | 68.571 | 82,555 | 13.532 | 5 | 7.375 | 9.347 | 30.259 | 6.211 | 23.308 | 11,501 | 41.161 | (5.840) | 955 | (1,020) |
| 711520 | Bolivar Co Library | 41,142 | 56,757 | 9,304 | 3 | 5,070 | 11,548 | 25,925 | 4.270 | 16,024 | 9,711 | 30,005 | (4,015) | 766 | (3,249) |
| 711530 | Carnegie Public Library | 19,809 | 23,219 | 3,806 | 1 | 2,074 | 1,367 | 7,248 | 1,747 | 6,555 | 14.146 | 22,448 | (1,642) | (3,771) | (5,413) |
| 711540 | Carroll Co Library System | 9,143 | | | - | _, | 893 | 893 | - | | 10,954 | 10,954 | (.,) | (1,873) | (1,873) |
| 711550 | Central Miss Regional Library | 253,712 | 271,745 | 44,544 | 17 | 24,276 | 326 | 69,163 | 20,443 | 76,721 | 60,273 | 157,437 | (19,222) | (15,827) | (35,049) |
| 711560 | Copiah-Jefferson Regional Library System | 13,714 | 24,939 | 4,088 | 2 | 2,228 | 11,045 | 17,363 | 1,876 | 7,041 | 8,383 | 17,300 | (1,764) | 218 | (1,546) |
| 711570 | Dixie Regional Library System | 58,666 | 67,076 | 10,995 | 4 | 5,992 | 3,355 | 20,346 | 5,046 | 18,937 | 5,366 | 29,349 | (4,745) | (5) | (4,750) |
| 711580 | East Miss Regional Library | 41,142 | 46,437 | 7,612 | 3 | 4,149 | 5,816 | 17,580 | 3,493 | 13,110 | 4,796 | 21,399 | (3,285) | 1,145 | (2,140) |
| 711590 | Elizabeth Jones Library | 22,857 | 25,799 | 4,229 | 2 | 2,305 | 10,089 | 16,625 | 1,941 | 7,284 | 6,605 | 15,830 | (1,825) | (1,088) | (2,913) |
| 711600 | First Regional Library | 359,616 | 374,079 | 61,319 | 23 | 33,419 | 63,715 | 158,476 | 28,142 | 105,612 | 62,412 | 196,166 | (26,461) | (1,148) | (27,609) |
| 711610 | Greenwood-Leflore Public Library System | 36,571 | 36,118 | 5,920 | 2 | 3,227 | 12,718 | 21,867 | 2,717 | 10,197 | 15,828 | 28,742 | (2,555) | (1,456) | (4,011) |
| 711620 | Hancock Co Library System | 112,761 9,143 | 128,993 | 21,144 1,692 | 8 | 11,524 922 | 20,318 340 | 52,994 2,955 | 9,704 776 | 36,418 | 11,346 | 57,468 3,697 | (9,125) (730) | 1,073 | (8,052) (599) |
| 711630 711640 | Harriette Person Memorial Library Harrison Co Library System | 9,143 207.998 | 10,319 264.005 | 43.276 | 16 | 922 23.585 | 45.596 | 2,955 | 776 19.861 | 2,913 74,536 | 8 11.745 | 3,697 | (18,675) | 131 6.431 | (12,244) |
| 711640 | The Library - Hattiesburg; Petal | 72,380 | 88,575 | 43,270 | 5 | 7,913 | 23,414 | 45,851 | 6,663 | 25,007 | 22,641 | 54,311 | (6,266) | (849) | (7,115) |
| 711660 | Judge George W. Armstrong Library | 30,476 | 37,838 | 6,202 | 2 | 3,380 | 5,984 | 15,568 | 2,847 | 10.683 | 3,240 | 16,770 | (2,677) | (631) | (3,308) |
| 711670 | Humphreys Co Library System | 9,143 | 10.319 | 1.692 | 1 | 922 | 1.080 | 3.695 | 776 | 2.913 | 4.698 | 8.387 | (730) | (1,059) | (1,789) |
| 711680 | Jackson-George Regional Library | 268,950 | 297,543 | 48,773 | 18 | 26,581 | 4,468 | 79,840 | 22,384 | 84,004 | 15,689 | 122,077 | (21,047) | 642 | (20,405) |
| 711690 | Jackson-Hinds Library System | 210,284 | 222,728 | 36,509 | 14 | 19,897 | 121 | 56,541 | 16,756 | 62,882 | 104,614 | 184,252 | (15,755) | (26,800) | (42,555) |
| 711700 | Jennie Stephens Smith Library | 21,333 | 25,799 | 4,229 | 2 | 2,305 | 8,237 | 14,773 | 1,941 | 7,284 | 6,057 | 15,282 | (1,825) | 1,136 | (689) |
| 711710 | Kemper-Newton Library | 35,047 | 25,799 | 4,229 | 2 | 2,305 | 4,934 | 11,470 | 1,941 | 7,284 | 15,819 | 25,044 | (1,825) | (379) | (2,204) |
| 711720 | Laurel-Jones Co Library | 50,285 | 61,057 | 10,008 | 4 | 5,455 | 10,258 | 25,725 | 4,593 | 17,238 | 3,729 | 25,560 | (4,319) | 589 | (3,730) |
| 711730 | Lee-Itawamba Library System | 95,237 | 112,654 | 18,466 | 7 | 10,064 | 8,048 | 36,585 | 8,475 | 31,805 | 8,338 | 48,618 | (7,969) | (831) | (8,800) |
| 711740 | Lincoln-Lawrence-Franklin Regional Library System | 68,571 | 74,816 | 12,264 | 5 | 6,684 | 15,652 | 34,605 | 5,628 | 21,122 | 18,752 | 45,502 | (5,292) | (4,491) | (9,783) |
| 711750 | Long Beach Public Library | 22,857 | 25,799 | 4,229 | 2 | 2,305 | 932 | 7,468 | 1,941 | 7,284 | 24 | 9,249 | (1,825) | 331 | (1,494) |
| 711760 | Columbus-Lowndes Public Library | 49,523 | 61,917 | 10,149 | 4 | 5,531 | 14,482 | 30,166 | 4,658 | 17,481 | 8,509 89 | 30,648 | (4,380) | (60) | (4,440) |
| 711770 | Madison Co-Canton Public Library | 140,189 | 157,371 | 25,796 | 10 | 14,059 | 21,537 | 61,402 | 11,839 | 44,430 | | 56,358 | (11,132) | 7,309 | (3,823) |
| 711780 711790 | Marks-Quitman Co Public Library Marshall Co Library System | 9,143 27,428 | 15,479 29,238 | 2,537 4,793 | 1 | 1,383 2,612 | 5,629 10,079 | 9,550 17,486 | 1,164 2,200 | 4,370 8,255 | 145 8,706 | 5,679 19,161 | (1,095) (2,068) | 234 (313) | (861) (2,381) |
| 711800 | Meridian-Lauderdale Co Library | 60,190 | 72,236 | 4,793 | 2 | 6.453 | 10,079 | 32.740 | 2,200 | 20,394 | 12.942 | 38.770 | (2,000) | (525) | (2,381) |
| 711800 | Mid Miss Regional Library System | 136,380 | 149,632 | 24.528 | 9 | 13.367 | 12,196 | 50,100 | 11,257 | 42.245 | 9.917 | 63,419 | (10,584) | (970) | (11,554) |
| 711820 | Neshoba Co Public Library | 18,286 | 20,639 | 3,383 | 1 | 1,844 | 11,084 | 16,312 | 1,553 | 5,827 | 10,267 | 17,647 | (1,460) | (1,049) | (2,509) |
| 711830 | Northeast Regional Library | 75,428 | 81,695 | 13,391 | 5 | 7,298 | 11,759 | 32,453 | 6,146 | 23,065 | 11,960 | 41,171 | (5,779) | (1,157) | (6,936) |
| 711840 | Noxubee Co Library | 9,143 | 10,319 | 1,692 | 1 | 922 | 328 | 2,943 | 776 | 2,913 | 1,842 | 5,531 | (730) | (969) | (1,699) |
| 711850 | Oktibbeha Co Library System | 44,952 | 51,597 | 8,458 | 3 | 4,609 | 29,755 | 42,825 | 3,882 | 14,567 | 6,895 | 25,344 | (3,650) | 3,732 | 82 |
| 711860 | Pearl River Co Library System | 46,476 | 67,076 | 10,995 | 4 | 5,992 | 35,820 | 52,811 | 5,046 | 18,937 | 16,448 | 40,431 | (4,745) | 4,606 | (139) |
| 711870 | Pike-Amite-Walthall Library System | 67,809 | 72,236 | 11,841 | 4 | 6,453 | 3,110 | 21,408 | 5,434 | 20,394 | 8,160 | 33,988 | (5,110) | (1,965) | (7,075) |
| 711880 | Pine Forest Regional Library | 36,571 | 41,278 | 6,766 | 3 | 3,688 | 10,333 | 20,790 | 3,105 | 11,654 | 14,251 | 29,010 | (2,920) | (5,090) | (8,010) |
| 711890 | Yazoo Library Association | 13,714 | 15,479 | 2,537 | 1 | 1,383 | 9,931 | 13,852 | 1,164 | 4,370 | 7,577 | 13,111 | (1,095) | (1,223) | (2,318) |
| 711900 | South Miss Regional Library | 45,714 | 43,858 | 7,189 | 3 | 3,918 | 9,034 | 20,144 | 3,299 | 12,382 | 12,005 | 27,686 | (3,102) | (1,010) | (4,112) |
| 711910 | Sunflower Public Library | 45,714 | 51,597 | 8,458 | 3 | 4,609 | 7,149 | 20,219 | 3,882 | 14,567 | 13,091 | 31,540 | (3,650) | (3,468) | (7,118) |
| 711920 | Tallahatchie Co Library | 9,143 | 15,479 | 2,537 | 1 | 1,383 | 11,749 | 15,670 | 1,164 | 4,370 | 12,438 | 17,972 | (1,095) | 334 | (761) |
| 711930 | Tombigbee Regional Library System | 32,000 | 40,418 | 6,625 | 2 | 3,611 | 4,990 | 15,228 | 3,041 | 11,411 | 3,369 | 17,821 | (2,859) | (400) | (3,259) |

| 1 | | | | | Deferred Outflow | vs of Resource | 5 | | Defer | red Inflows of R | esources | | OPEB E | xpense | 1 |
|------------------|--|---|---|---|---|--------------------------|---|--|--------------------------|---|---|---|------------------------------------|--|------------------------|
| Group Number | Employer Name | 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 |
| 711940 | Warren Co-Vicksburg Public Library System | \$ 41,142 | \$ 48,157 | \$ 7,894 | \$ 3 | \$ 4,302 | \$ 4,113 | \$ 16,312 | \$ 3,623 | \$ 13,596 | \$ 39 | \$ 17,258 | \$ (3,406) | \$ 1,309 | \$ (2,097) |
| 711950 | Washington Co Library System | 59,428 | 61,917 | 10,149 | 4 | 5,531 | 3,773 | 19,457 | 4,658 | 17,481 | 7,172 | 29,311 | (4,380) | (1,318) | (5,698) |
| 711960 | Yalobusha Co Public Library System | 4,571 | 5,160 | 846 | - | 461 | 2,368 | 3,675 | 388 | 1,457 | 5,134 | 6,979 | (365) | (925) | (1,290) |
| | Total Libraries | 3,258,636 | 3,668,555 | 601,347 | 228 | 327,733 | 568,435 | 1,497,743 | 275,981 | 1,035,727 | 647,124 | 1,958,832 | (259,505) | (45,557) | (305,062) |
| COMMUNI | TY COLLEGES | | | | | | | | | | | | | | |
| 711970 | Coahoma Community College | 911,229 | 998,405 | 163,658 | 61 | 89,193 | 23,976 | 276,888 | 75,109 | 281,875 | 83,201 | 440,185 | (70,624) | 2,909 | (67,715) |
| 711980 | Copiah-Lincoln Community College | 1,326,463 | 1,555,654 | 255,002 | 96 | 138,975 | 114,954 | 509,027 | 117,031 | 439,201 | 29,831 | 586,063 | (110,042) | 16,023 | (94,019) |
| 711990 | East Central Community College | 947,038 | 1,052,582 | 172,539 | 65 | 94,033 | 58,466 | 325,103 | 79,185 | 297,171 | 15,552 | 391,908 | (74,456) | 11,223 | (63,233) |
| 712000 | East MS Community College | 1,244,940 | 1,446,440 | 237,100 | 89 | 129,218 | 100,711 | 467,118 | 108,815 | 408,367 | 66,672 | 583,854 | (102,317) | (3,577) | (105,894) |
| 712010 | Hinds Community College | 4,687,193 | 5,055,660 | 828,722 | 311 | 451,650 | 99,628 | 1,380,311 | 380,334 | 1,427,343 | 303,187 | 2,110,864 | (357,621) | 12,368 | (345,253) |
| 712020 | Holmes Community College | 1,552,747 | 1,727,644 | 283,195 | 106 | 154,340 | 45,543 | 483,184 | 129,969 | 487,758 | 30,520 | 648,247 | (122,208) | (4,525) | (126,733) |
| 712030 | Itawamba Community College | 1,653,317 | 1,900,495 | 311,528 | 117 107 | 169,782 | 89,628 | 571,055 | 142,973 | 536,559 | 38,063 | 717,595 | (134,435) | (1,956) | (136,391) |
| 712040 712050 | Jones Co Junior College Meridian Community College | 1,542,080 1,278,464 | 1,735,384 1,430,101 | 284,463 234,422 | 88 | 155,031 127,759 | 51,456 15,398 | 491,057 377,667 | 130,552 107,585 | 489,943 403,754 | 41,756 74,139 | 662,251 585,478 | (122,756) (101,161) | (45) 5,926 | (122,801) (95,235) |
| 712050 | MS Delta Community College | 979,800 | 1,094,719 | 179,446 | 67 | 97,797 | 9,022 | 286,332 | 82,355 | 309,067 | 57,759 | 449,181 | (77,437) | (17,067) | (94,504) |
| 712000 | MS Gulf Coast Community College | 2.892.162 | 3.144.846 | 515,502 | 193 | 280,946 | 80.488 | 877.129 | 236,584 | 887.871 | 215,365 | 1,339,820 | (222,456) | 8,625 | (213,831) |
| 712080 | Northeast MS Community College | 1,369,130 | 1,577,153 | 258,526 | 97 | 140,896 | 110,584 | 510,103 | 118,648 | 445,271 | 8,445 | 572,364 | (111,563) | 52,815 | (58,748) |
| 712090 | Northwest MS Community College | 2,259,026 | 2,636,614 | 432,193 | 162 | 235,543 | 108,787 | 776,685 | 198,351 | 744,384 | 114,721 | 1,057,456 | (186,506) | (539) | (187,045) |
| 712100 | Pearl River Community College | 1,895,601 | 2,124,942 | 348,320 | 131 | 189,833 | 208,454 | 746,738 | 159,858 | 599,926 | 4,285 | 764,069 | (150,312) | 76,554 | (73,758) |
| 712110 | Southwest MS Community College | 828,182 | 952,827 | 156,187 | 59 | 85,121 | 39,365 | 280,732 | 71,680 | 269,008 | 16,116 | 356,804 | (67,400) | 13,483 | (53,917) |
| | Total Community Colleges | 25,367,372 | 28,433,466 | 4,660,803 | 1,749 | 2,540,117 | 1,156,460 | 8,359,129 | 2,139,029 | 8,027,498 | 1,099,612 | 11,266,139 | (2,011,294) | 172,217 | (1,839,077) |
| SCHOOL | | | | | | | | | | | | | | | |
| 712120 | Aberdeen School District | 724.564 | 827.274 | 135.606 | 51 | 73.905 | 35.535 | 245.097 | 62.235 | 233.561 | 7.544 | 303.340 | (58,519) | (8,002) | (66,521) |
| 712120 | Alcorn County School District | 1,835,411 | 2,130,102 | 349,165 | 131 | 190,294 | 188,187 | 727,777 | 160,246 | 601,383 | 22,349 | 783,978 | (150,677) | 45,321 | (105,356) |
| 712140 | Amite County School District | 726,088 | 792,876 | 129,968 | 49 | 70,832 | 37,875 | 238,724 | 59,647 | 223,849 | 79,562 | 363,058 | (56,086) | (9,946) | (66,032) |
| 712150 | Amory School District | 883,039 | 1,018,184 | 166,900 | 63 | 90,960 | 77,267 | 335,190 | 76,597 | 287,459 | 2,510 | 366,566 | (72,023) | 23,047 | (48,976) |
| 712160 | Attala County School District | 828,182 | 945,088 | 154,918 | 58 | 84,430 | 22,806 | 262,212 | 71,098 | 266,823 | 7,864 | 345,785 | (66,853) | 8,436 | (58,417) |
| 712170 | Baldwyn School District | 485,329 | 562,409 | 92,190 | 35 | 50,243 | 50,084 | 192,552 | 42,310 | 158,782 | 26,602 | 227,694 | (39,783) | 12,687 | (27,096) |
| 712180 | Bay St. Louis-Waveland School | 1,141,322 | 1,220,272 | 200,027 | 75 | 109,014 | 131,412 | 440,528 | 91,800 | 344,514 | 66,043 | 502,357 | (86,318) | 33,652 | (52,666) |
| 712200 | Benton County School District | 593,518 | 718,920 | 117,845 | 44 | 64,225 | 56,701 | 238,815 | 54,084 | 202,970 | 115,482 | 372,536 | (50,854) | (18,387) | (69,241) |
| 712210 | Biloxi School District | 3,242,635 | 3,608,360 | 591,481 | 222 | 322,354 | 369,541 | 1,283,598 | 271,454 | 1,018,733 | 34,674 | 1,324,861 | (255,244) | 179,465 | (75,779) |
| 712220 | Booneville School District | 707,803 | 792,876 | 129,968 | 49 123 | 70,832 | 73,910 | 274,759 | 59,647 | 223,849 | 3,506 | 287,002 | (56,086) | 16,233 | (39,853) |
| 712230 712240 | Brookhaven School District Calhoun County School District | 1,745,507 1,535,223 | 2,001,109 1,747,423 | 328,021 286,437 | 123 107 | 178,770 156,107 | 92,847 144,736 | 599,761 587.387 | 150,542 131,457 | 564,965 493,342 | 16,451 3.734 | 731,958 628,533 | (141,552) (123.607) | 23,479 44.889 | (118,073) (78,718) |
| 712240 | Canton School District | 1,936,743 | 2,079,365 | 200,437 340,849 | 107 | 185,761 | 168,117 | 694,855 | 156,429 | 493,342 587.058 | 3,734 110,181 | 853,668 | (123,607) | 44,609 24,618 | (122,470) |
| 712250 | Carroll County School District | 547,804 | 613,146 | 100,507 | 38 | 54,776 | 28,305 | 183,626 | 46,127 | 173,107 | 62,235 | 281,469 | (43,372) | (5,569) | (48,941) |
| 713800 | Chickasaw County School District | 1.325.701 | 1.525.555 | 250.068 | 94 | 136.286 | 1.177.880 | 1.564.328 | 114.766 | 430,704 | 5.027 | 550,497 | (107.913) | 261.723 | 153.810 |
| 712280 | Choctaw County School District | 1,034,657 | 1,126,538 | 184,662 | 69 | 100,640 | 39,511 | 324,882 | 84,749 | 318,051 | 36,583 | 439,383 | (79,688) | 11,082 | (68,606) |
| 712290 | Claiborne County School District | 821,325 | 921,009 | 150,971 | 57 | 82,279 | 2,195 | 235,502 | 69,287 | 260,025 | 58,053 | 387,365 | (65,149) | (20,109) | (85,258) |
| 712300 | Clarksdale School District | 1,509,319 | 1,731,944 | 283,900 | 106 | 154,724 | 205,960 | 644,690 | 130,293 | 488,972 | 41,293 | 660,558 | (122,512) | (34,993) | (157,505) |
| 712320 | Cleveland School District | 1,795,792 | 2,060,446 | 337,747 | 127 | 184,071 | 61,626 | 583,571 | 155,006 | 581,717 | 132,663 | 869,386 | (145,749) | (32,389) | (178,138) |
| 712330 | Clinton School District | 2,464,738 | 2,823,223 | 462,782 | 173 | 252,214 | 170,514 | 885,683 | 212,389 | 797,069 | 53,974 | 1,063,432 | (199,706) | 77,478 | (122,228) |
| 712340 | Coahoma Co Agriculture High School District | - | - | - | - | | - | - | | - | 115,310 | 115,310 | - | (41,680) | (41,680) |
| 712350 | Coahoma County School District | 873,134 | 913,269 | 149,703 | 56 | 81,587 | 5,536 | 236,882 | 68,705 | 257,839 | 183,535 | 510,079 | (64,602) | (60,994) | (125,596) |
| 712360 | Coffeeville School District | 367,996 | 392,998 | 64,420 | 24 70 | 35,109 | 60,474 | 160,027 | 29,565 | 110,954 | 86,008 | 226,527 | (27,799) | (16,331) | (44,130) |
| 712370 712380 | Columbia School District Columbus School District | 1,007,990 | 1,144,597 2,411,306 | 187,622 395,260 | 70 148 | 102,253 | 133,576 | 423,521 736,549 | 86,107 181,401 | 323,149 680,774 | 3,908 | 413,164 897,422 | (80,965) | 38,568 | (42,397) |
| 712380 | Coumbus School District Copiah County School District | 2,115,027 1,270,845 | 2,411,306 | 395,260 | 148 | 215,415 122.842 | 125,726 16,722 | 736,549 365.048 | 181,401 | 388.216 | 35,247 73,587 | 565.248 | (170,568) (97,268) | (741) (11,856) | (171,309) (109,124) |
| 712390 | Corinth School District | 1,222,083 | 1,375,064 | 225,400 | 85 | 122,042 | 43,181 | 393,251 | 103,445 | 390,158 | 28,482 | 522,603 | (97,268) | 16,794 | (109,124) (80,960) |
| 712400 | Covington County School District | 1,783,602 | 2,044,107 | 335,069 | 126 | 182,611 | 137,194 | 655,000 | 153,777 | 577,104 | 14,378 | 745,259 | (144,594) | 48,927 | (95,667) |
| | g Soundy Concor Browner | .,. 55,002 | 2,01.,107 | 000,000 | 120 | .52,511 | ,104 | 000,000 | | 0.1,104 | ,070 | ,200 | (,004) | 10,021 | (00,001) |

| | Deferred Outflows of Resources | | | | | Defer | red Inflows of R | sources | | OPEB E | | | | | |
|------------------|--|---|---|---|---|--------------------------|---|--|--------------------------|---|---|---|------------------------------------|--|-----------------------|
| Group Number | Employer Name | 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 |
| 712420 | Desoto County School District | \$ 16,069,178 | \$ 18,081,357 | \$ 2,963,889 | \$ 1,111 | \$ 1,615,306 | \$ 1,372,994 | \$ 5,953,300 | \$ 1,360,247 | \$ 5,104,832 | \$- | \$ 6,465,079 | \$ (1,279,018) | \$ 753,149 | \$ (525,869) |
| 712440 | Durant School District | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | East Jasper School District | 624,756 | 704,301 | 115,449 | 43 | 62,919 | 35,570 | 213,981 | 52,984 | 198,842 | 25,710 | 277,536 | (49,820) | 13,489 | (36,331) |
| | East Tallahatchie School District | 671,232 | 691,402 | 113,334 | 42 | 61,767 | 55,756 | 230,899 | 52,014 | 195,200 | 194,526 | 441,740 | (48,908) | (48,202) | (97,110) |
| 712470 | Enterprise School District | 555,423 | 648,404 | 106,286 | 40 | 57,925 | 76,321 | 240,572 | 48,779 | 183,061 | 393 | 232,233 | (45,866) | 27,422 | (18,444) |
| 712480 | Forest School District | 917,324 | 1,092,999 | 179,164 | 67 | 97,644 | 154,146 | 431,021 | 82,226 | 308,582 | 11,352 | 402,160 | (77,315) | 45,889 | (31,426) |
| 712490 | Forrest County School District | 1,436,938 | 1,648,529 | 270,226 | 101 | 147,272 | 88,300 | 505,899 | 124,018 | 465,422 | 17,809 | 607,249 | (116,612) | 23,677 | (92,935) |
| 712500 | Forrest Co Agriculture High School District | 373,330 | 410,197 | 67,239 | 25 | 36,645 | 48,678 | 152,587 | 30,859 | 115,809 | 15,580 | 162,248 | (29,016) | 5,622 | (23,394) |
| 712510 | Franklin County School District | 842,658 | 942,508 | 154,495 | 58 | 84,199 | 34,388 | 273,140 | 70,904 | 266,094 | 11,374 | 348,372 | (66,670) | 1,791 | (64,879) |
| 712520 | George County School District | 2,332,930 | 2,669,292 | 437,549 | 164 | 238,462 | 144,939 | 821,114 | 200,809 | 753,610 | 5,663 | 960,082 | (188,817) | 87,900 | (100,917) |
| 712530 | Greene County School District | 1,103,989 | 1,221,992 | 200,308 | 75 | 109,167 | 15,921 | 325,471 | 91,930 | 345,000 | 64,994 | 501,924 | (86,440) | (13,936) | (100,376) |
| 712540 | Greenville School District | 2,707,021 | 2,935,017 | 481,107 | 180 | 262,201 | 32,010 | 775,498 | 220,799 | 828,631 | 215,217 | 1,264,647 | (207,614) | (113,763) | (321,377) |
| 712550 | Greenwood School District | 2,985,876 | 3,284,158 | 538,338 | 202 | 293,392 | 59,218 | 891,150 | 247,065 | 927,202 | 169,197 | 1,343,464 | (232,311) | (19,721) | (252,032) |
| 712560 | Grenada School District | 2,524,928 | 2,906,639 | 476,455 | 179 | 259,666 | 190,268 | 926,568 | 218,664 | 820,619 | 29,443 | 1,068,726 | (205,606) | 62,728 | (142,878) |
| 712570 | Gulfport School District | 3,222,826 | 3,714,994 | 608,960 | 228 | 331,881 | 251,188 | 1,192,257 | 279,476 | 1,048,838 | 16,531 | 1,344,845 | (262,787) | 95,497 | (167,290) |
| 712580 | Hancock County School District | 2,294,835 | 2,548,899 | 417,814 | 157 | 227,707 | 248,895 | 894,573 | 191,752 | 719,620 | 29,438 | 940,810 | (180,301) | 89,235 | (91,066) |
| 712590 | Harrison County School District | 7,922,209 | 8,879,867 | 1,455,584 | 546 | 793,287 | 406,129 | 2,655,546 | 668,026 | 2,507,015 | 19,282 | 3,194,323 | (628,134) | 186,293 | (441,841) |
| 712600 | Hattiesburg School District | 2,461,690 | 2,683,911 | 439,946 | 165 | 239,768 | 98,553 | 778,432 | 201,909 | 757,737 | 108,149 | 1,067,795 | (189,851) | (48,846) | (238,697) |
| 712610 | Hazlehurst School District | 861,706 | 922,729 | 151,253 | 57 | 82,432 | 6,481 | 240,223 | 69,416 | 260,510 | 80,417 | 410,343 | (65,271) | 7,599 | (57,672) |
| 712630 | Hinds County School District | 2,305,501 | 2,606,515 | 427,259 | 160 | 232,854 | 66,059 | 726,332 | 196,086 | 735,886 | 144,876 | 1,076,848 | (184,377) | (104,449) | (288,826) |
| 712640 | Hollandale School District | 391,615 | 448,895 | 73,583 | 28 | 40,102 | 40,511 | 154,224 | 33,770 | 126,735 | 40,187 | 200,692 | (31,753) | (4,754) | (36,507) |
| 712650 | Holly Springs School District | 739,040 | 807,495 | 132,364 | 50 | 72,138 | 34,036 | 238,588 | 60,747 | 227,977 | 74,684 | 363,408 | (57,120) | (15,524) | (72,644) |
| 712660 | Holmes County School District | 1,716,555 | 1,971,871 | 323,228 | 121 | 176,158 | 136,540 | 636,047 | 148,342 | 556,710 | 110,133 | 815,185 | (139,484) | (30,494) | (169,978) |
| 712670 | Houston School District | - | - | - | - 57 | - | 16,629 | 16,629 | - | - | 1,091,865 | 1,091,865 | - | (246,725) | (246,725) |
| 712680 | Humphreys County School District | 878,468 | 924,449 | 151,535 | | 82,586 | 25,950 | 260,128 | 69,546 | 260,996 | 216,635 | 547,177 | (65,393) | (35,151) | (100,544) |
| 712710 | Itawamba County School District | 2,028,171 | 2,309,832 | 378,627 | 142 | 206,350 | 228,327 | 813,446 | 173,767 | 652,125 | 18,229 | 844,121 | (163,390) | 57,728 | (105,662) |
| 712720 712730 | Jackson County School District | 4,770,239 | 5,293,006 | 867,627 | 325 | 472,853 | 353,978 | 1,694,783 | 398,189 | 1,494,352 | 66,693 | 1,959,234 | (374,411) | | (209,629) |
| | Jackson Independent School District | 14,553,764 | 15,352,728 | 2,516,613 | 943 | 1,371,543 | - | 3,889,099 | 1,154,975 | 4,334,470 | 2,385,763 | 7,875,208 | (1,086,004) | (793,647) | (1,879,651) |
| 712740 712750 | Jefferson County School District Jefferson Davis Co School District | 895,991 | 953,687 1.094,719 | 156,328 | 59 67 | 85,198 97,797 | 139,734 | 381,319 | 71,745 | 269,250 309.067 | 90,707 | 431,702 | (67,461) | 1,040 3.688 | (66,421) |
| | | 945,515 | | 179,446 | 329 | | 99,609 | 376,919 | 82,355 | | 14,327 | 405,749 | (77,437) | | (73,749) |
| 712760 712770 | Jones County School District | 4,679,574 | 5,358,363 | 878,341 | 329 | 478,692 | 301,557 | 1,658,919 | 403,106 | 1,512,804 | 44,801 41,007 | 1,960,711 | (379,034) | 138,723 | (240,311) |
| | Kemper County School District | 889,896 | 1,004,424 | 164,645 | 88 | 89,731 | 93,632 | 348,070 | 75,562 | 283,575 | | 400,144 | (71,050) | 14,001 | (57,049) |
| 712780 712790 | Kosciusko School District Lafayette County School District | 1,290,654 1,649,508 | 1,431,821 1,907,374 | 234,703 312,656 | 88 117 | 127,912 170,396 | 102,329 126,624 | 465,032 609,793 | 107,715 143,490 | 404,240 538,501 | 24,991 34,040 | 536,946 716,031 | (101,282) (134,922) | 29,251 49,397 | (72,031) (85,525) |
| 712790 | Lamar County School District | 6,236,892 | 6,987,972 | 1,145,466 | 429 | 624,274 | 514,360 | 2,284,529 | 525,700 | 1,972,884 | 17,695 | 2,516,279 | (494,307) | 49,397 210,477 | (283,830) |
| 712800 | Lauderdale County School District | 3,449,109 | 3.746.812 | 614.176 | 429 230 | 334.723 | 160.674 | 1,109,803 | 281.870 | 1,972,884 | 186.888 | 1,526,579 | (265,038) | (1,048) | (266,086) |
| 712810 | Laurel School District | 1,705,888 | 1,934,033 | 317,026 | 230 | 334,723 172,778 | 83,743 | 573,666 | 145,496 | 546,027 | 254,769 | 946,292 | (136,807) | (1,048) | (227,909) |
| 712820 | Lawrence County School District | 1,218,274 | 1,934,033 | 216.801 | 81 | 118,156 | 03,743 101,968 | 437,006 | 99.499 | 373,406 | 48,530 | 521,435 | (136,607) (93,557) | (91,102) 18,748 | (74,809) |
| 712830 | Leake County School District | 1,216,274 | 1,322,607 | 210,001 | 109 | 158,104 | 89,465 | 537,780 | 133.139 | 499.655 | 48,530 69,124 | 701.918 | (125,189) | 1.550 | (123,639) |
| 712840 | Lee County School District | 3,903,200 | 4,418,435 | 724,268 | 271 | 394,723 | 159,152 | 1,278,414 | 332,396 | 1,247,438 | 1,223 | 1,581,057 | (312,546) | 54,554 | (257,992) |
| 712830 | Leland School District | 611,804 | 675,063 | 110.656 | 41 | 60,307 | 64,564 | 235,568 | 50,784 | 1,247,438 | 39,920 | 281,292 | (47,752) | 6,068 | (41,684) |
| 712870 | Lincoln County School District | 1.552.747 | 1.754.303 | 287,565 | 108 | 156.721 | 124.208 | 235,566 568,602 | 131.975 | 495.285 | 39,920 | 627.260 | (124,094) | 51.580 | (72,514) |
| 712880 | Long Beach School District | 1,461,319 | 1,698,406 | 278,402 | 108 | 151,728 | 146,043 | 576,277 | 127,770 | 495,285 | 33,722 | 640,996 | (120,140) | 50,630 | (69,510) |
| 712090 | Louisville School District | 1,684,555 | 1,903,074 | 311.951 | 104 | 170,012 | 91,899 | 573,979 | 143.167 | 537,287 | 14.907 | 695,361 | (120,140) | 9,508 | (125,109) |
| 712900 | Lowndes County School District | 2,857,877 | 3,307,377 | 542,144 | 203 | 295,466 | 214,006 | 1,051,819 | 248,812 | 933,757 | 75,189 | 1,257,758 | (233,953) | | (123,109) |
| 712910 | Lumberton School District | 2,007,077 | 3,307,377 | 042,144 | 203 | 290,400 | 214,000 | 1,001,019 | 240,012 | 933,757 | 10,109 | 1,201,100 | (200,900) | 50,550 | (103,415) |
| 712920 | Madison County School District | 6.960.694 | 8.020.775 | 1.314.762 | 493 | 716.539 | - 767.088 | 2.798.882 | 603.397 | - 2.264.471 | - | 2.867.868 | (567,364) | 330.770 | (236,594) |
| 712930 | Marion County School District | 1,303,606 | 1,449,880 | 237,664 | 493 | 129,526 | 104,432 | 471,711 | 109,073 | 409,338 | - 14,717 | 533,128 | (102,560) | 36,279 | (66,281) |
| 712940 | Marshall County School District | 1,564,175 | 1,719,045 | 281,785 | 106 | 153,572 | 112,080 | 547,543 | 129,322 | 409,338 | 52,480 | 667,133 | (102,500) | 7,227 | (114,373) |
| 712950 | McComb School District | 1,602,270 | 1,719,043 | 288,269 | 108 | 157,106 | 112,000 | 563.953 | 132.298 | 496,499 | 48.327 | 677.124 | (124,398) | 6.948 | (117,450) |
| 712900 | Meridian School District | 3,323,396 | 3,647,058 | 597,824 | 224 | 325,812 | 40,499 | 964,359 | 274,366 | 1,029,658 | 134,163 | 1,438,187 | (257,981) | (25,363) | (283,344) |
| 712980 | Monroe County School District | 1,290,654 | 1,467,939 | 240,624 | 90 | 131,139 | 86,482 | 458,335 | 110,432 | 414,437 | 4,812 | 529,681 | (103,837) | 33,098 | (70,739) |
| 112300 | Monioo County Concor District | 1,200,004 | 1,407,939 | 240,024 | 90 | 101,109 | 00,402 | +00,000 | 110,432 | 414,437 | 4,012 | 525,001 | (100,007) | 55,090 | (10,139) |

| Group Number | Employer Name | June 30, 2022 Employer's Proportionate Share of Net OPEB Liability | June 30, 2023 Employer's Proportionate Share of Net OPEB Liability | | Deferred Outflov 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 | OPEB E Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|-----------------|---|---|---|--------------------|---|--------------------------|---|--|--------------------------|---|---|---|--|--|-----------------------|
| 712990 | Montgomery County School District | \$- | \$- | \$- | \$- | \$- | \$ - | \$- | \$- | \$- | \$- | \$ - : | \$- | \$ - | \$- |
| 713000 | Moss Point School District | 1,455,986 | 1,520,396 | 249,223 | 93 | 135,825 | 122,875 | 508,016 | 114,378 | 429,247 | 118,208 | 661,833 | (107,548) | 25,781 | (81,767) |
| | Natchez-Adams School District | 2,288,740 | 2,389,807 | 391,736 | 147 | 213,495 | 64,659 | 670,037 | 179,783 | 674,704 | 210,227 | 1,064,714 | (169,047) | (9,117) | (178,164) |
| | Neshoba County School District | 1,609,889 | 1,853,197 | 303,775 | 114 | 165,556 | 69,990 | 539,435 | 139,415 | 523,205 | 54,858 | 717,478 | (131,089) | (10,032) | (141,121) |
| | Nettleton School District | 652,946 | 745,579 | 122,215 | 46 | 66,607 | 22,019 | 210,887 | 56,089 | 210,496 | 12,537 | 279,122 | (52,740) | 1,995 | (50,745) |
| | New Albany School District | 1,283,035 | 1,422,361 | 233,153 | 87 | 127,067 | 48,098 | 408,405 | 107,003 | 401,569 | 22,829 | 531,401 | (100,613) | 12,938 | (87,675) |
| | Newton County School District | 928,753 | 1,062,901 | 174,230 | 65 | 94,955 | 50,057 | 319,307 | 79,961 | 300,084 | 10,671 | 390,716 | (75,186) | 10,210 | (64,976) |
| | Newton School District | 604,947 | 669,903 | 109,810 | 41 | 59,846 | 28,453 | 198,150 | 50,396 | 189,131 | 24,128 | 263,655 | (47,387) | 5,005 | (42,382) |
| | North Bolivar School District | 627,042 | 657,004 | 107,696 | 40 | 58,694 | 19,991 | 186,421 | 49,426 | 185,489 | 105,085 | 340,000 | (46,474) | (50,906) | (97,380) |
| | North Panola School District | 918,848 | 962,287 | 157,738 | 59 87 | 85,966 | 22,117 | 265,880 | 72,392 | 271,678 | 122,075 | 466,145 | (68,069) | (17,064) | (85,133) |
| | North Pike School District | 1,279,988 | 1,418,921 | 232,589 | | 126,760 | 68,137 | 427,573 | 106,744 | 400,598 | 53,874 | 561,216 | (100,370) | 33,290 | (67,080) |
| | North Tippah School District Noxubee School District | 677,327 808,373 | 761,918 906,390 | 124,893 148,575 | 47 56 | 68,066 80,973 | 53,878 158 | 246,884 229,762 | 57,319 68,187 | 215,109 255,897 | 8,853 130,046 | 281,281 454,130 | (53,896) (64,115) | 6,425 (81,954) | (47,471) (146,069) |
| | Ocean Springs School District | 2,956,162 | 3.377.893 | 553,703 | 208 | 301,766 | 273,836 | 1,129,513 | 254.116 | 255,697 | 130,040 | 1,207,782 | (238,941) | (81,954) | (146,069) |
| | Okolona School District | 403,044 | 445,455 | 73,019 | 208 | 39,795 | 20,304 | 133,145 | 33,511 | 125,763 | - 22,878 | 182,152 | (31,510) | 201 | (31,309) |
| | Oxford School District | 2,457,881 | 2,876,540 | 471,521 | 177 | 256,977 | 324,114 | 1,052,789 | 216,400 | 812,121 | 2,519 | 1,031,040 | (203,477) | 92,767 | (110,710) |
| | Pascagoula School District | 5,209,854 | 5,808,118 | 952,064 | 357 | 518,871 | 251,821 | 1,723,113 | 436,940 | 1,639,781 | 46,896 | 2,123,617 | (410,848) | 126,316 | (284,532) |
| | Pass Christian School District | 1,100,942 | 1,273,589 | 208,766 | 78 | 113,777 | 107,526 | 430,147 | 95,811 | 359,567 | 7,135 | 462,513 | (90,090) | 32,554 | (57,536) |
| | Pearl School District | 2.204.931 | 2,444,844 | 400.758 | 150 | 218,411 | 158,710 | 778.029 | 183.924 | 690,242 | 40.323 | 914,489 | (172,941) | 39,233 | (133,708) |
| | Pearl River Co School District | 1,545,128 | 1,799,020 | 294.895 | 111 | 160,716 | 173,375 | 629,097 | 135,339 | 507,910 | 10,627 | 653,876 | (127,257) | 79,520 | (47,737) |
| | Perry County School District | 815,992 | 888,331 | 145,615 | 55 | 79,359 | 53,635 | 278,664 | 66,828 | 250,799 | 33,612 | 351,239 | (62,838) | 9,262 | (53,576) |
| 713220 | Petal School District | 2,380,929 | 2,696,810 | 442,060 | 166 | 240,921 | 286,115 | 969,262 | 202,879 | 761,379 | 1,681 | 965,939 | (190,764) | 92,255 | (98,509) |
| 713230 | Philadelphia School District | 625,518 | 701,721 | 115,026 | 43 | 62,689 | 39,931 | 217,689 | 52,790 | 198,114 | 10,697 | 261,601 | (49,638) | 6,664 | (42,974) |
| 713240 | Picayune School District | 2,384,739 | 2,711,430 | 444,456 | 167 | 242,227 | 171,263 | 858,113 | 203,979 | 765,506 | 64,026 | 1,033,511 | (191,798) | 72,790 | (119,008) |
| | Pontotoc School District | 1,356,939 | 1,543,614 | 253,029 | 95 | 137,899 | 129,726 | 520,749 | 116,125 | 435,802 | - | 551,927 | (109,190) | 57,273 | (51,917) |
| | Pontotoc County School District | 1,923,791 | 2,191,158 | 359,174 | 135 | 195,748 | 170,699 | 725,756 | 164,839 | 618,620 | - | 783,459 | (154,996) | 55,507 | (99,489) |
| | Poplarville School District | 1,107,037 | 1,254,670 | 205,665 | 77 | 112,087 | 89,281 | 407,110 | 94,388 | 354,226 | 13,869 | 462,483 | (88,751) | 29,345 | (59,406) |
| | Prentiss County School District | 1,489,509 | 1,645,089 | 269,662 | 101 | 146,965 | 100,381 | 517,109 | 123,759 | 464,451 | 34,522 | 622,732 | (116,368) | 32,519 | (83,849) |
| | Quitman School District | 1,073,513 | 1,246,931 | 204,396 | 77 | 111,395 | 62,418 | 378,286 | 93,806 | 352,041 | 38,383 | 484,230 | (88,204) | (7,147) | (95,351) |
| | Quitman County School District | 837,325 | 816,095 | 133,774 | 50 | 72,906 | 49,475 | 256,205 | 61,394 | 230,405 | 156,116 | 447,915 | (57,728) | (9,001) | (66,729) |
| | Rankin County School District | 10,364,852 | 11,847,563 | 1,942,048 | 728 | 1,058,407 | 787,350 | 3,788,533 | 891,284 | 3,344,872 | 35,711 | 4,271,867 | (838,059) | 297,629 | (540,430) |
| | Richton School District | 355,806 | 413,637 | 67,803 | 25 | 36,952 | 14,400 | 119,180 | 31,118 | 116,780 | 20,357 | 168,255 | (29,259) | (8,984) | (38,243) |
| | Scott County School District Senatobia School District | 2,214,836 | 2,445,704 | 400,899 | 150 68 | 218,488 | 87,529 78,404 | 707,066 357,022 | 183,989 82,743 | 690,485 | 85,833 26,597 | 960,307 419,864 | (173,001) | 27,044 26,904 | (145,957) |
| | Senatobla School District Simpson County School District | 1,000,371 2,095,980 | 1,099,879 2,262,534 | 180,292 370,874 | 68 139 | 98,258 202,125 | 78,404 110,762 | 357,022 683,900 | 82,743 170,209 | 310,524 638,772 | 26,597 97,461 | 419,864 906,442 | (77,802) (160,045) | 26,904 24,001 | (50,898) (136,044) |
| | Smith County School District | 2,095,980 | 2,262,534 | 261.064 | 98 | 142,278 | 60,549 | 463,989 | 119,813 | 449,641 | 55,020 | 906,442 624,474 | (112,658) | (4,983) | (136,044) (117,641) |
| | South Delta School District | 613.327 | 610.566 | 100.084 | 38 | 54,545 | 15.363 | 170.030 | 45.932 | 172.379 | 99.123 | 317.434 | (43,190) | (17,012) | (60,202) |
| | South Panola School District | 2,657,498 | 3,125,927 | 512,401 | 192 | 279,256 | 316,891 | 1,108,740 | 235,161 | 882,529 | 1,856 | 1,119,546 | (221,118) | 98,140 | (122,978) |
| | South Pike School District | 1.047.609 | 1.094.719 | 179.446 | 67 | 97.797 | 29.177 | 306,487 | 82,355 | 309.067 | 132.018 | 523,440 | (77,437) | 15.870 | (61,567) |
| | South Tippah School District | 1,627,413 | 1,797,300 | 294,613 | 110 | 160,563 | 31,466 | 486,752 | 135,210 | 507,424 | 31,983 | 674,617 | (127,135) | 13,571 | (113,564) |
| | Starkville-Oktibbeha | 3,409,491 | 3,797,549 | 622,493 | 233 | 339,256 | 300,852 | 1,262,834 | 285,687 | 1,072,146 | 40,635 | 1,398,468 | (268,627) | 107,040 | (161,587) |
| | Stone County School District | 1,438,462 | 1,553,934 | 254,720 | 95 | 138,821 | 88,677 | 482,313 | 116,901 | 438,715 | 96,223 | 651,839 | (109,920) | (8,657) | (118,577) |
| 713450 | Sunflower School District | 2,248,359 | 2,307,252 | 378,204 | 142 | 206,119 | 93,058 | 677,523 | 173,573 | 651,397 | 344,653 | 1,169,623 | (163,208) | (70,999) | (234,207) |
| 713460 | Tate County School District | 1,148,179 | 1,229,732 | 201,577 | 76 | 109,859 | 5,694 | 317,206 | 92,512 | 347,185 | 105,273 | 544,970 | (86,987) | (20,617) | (107,604) |
| 713470 | Tishomingo Co School District | 1,769,888 | 2,027,768 | 332,391 | 125 | 181,152 | 158,445 | 672,113 | 152,547 | 572,491 | - | 725,038 | (143,438) | 59,487 | (83,951) |
| | Tunica County School District | 1,271,607 | 1,447,300 | 237,241 | 89 | 129,295 | 36,665 | 403,290 | 108,879 | 408,610 | 5,093 | 522,582 | (102,377) | (3,778) | (106,155) |
| | Tupelo School District | 4,363,386 | 4,913,767 | 805,463 | 302 | 438,974 | 371,579 | 1,616,318 | 369,659 | 1,387,283 | - | 1,756,942 | (347,584) | 121,982 | (225,602) |
| | Union County School District | 1,517,700 | 1,683,787 | 276,006 | 103 | 150,422 | 126,014 | 552,545 | 126,670 | 475,376 | 23,070 | 625,116 | (119,106) | 40,657 | (78,449) |
| | Union School District | 565,328 | 628,625 | 103,044 | 39 | 56,159 | 50,655 | 209,897 | 47,291 | 177,477 | 7,558 | 232,326 | (44,467) | 17,625 | (26,842) |
| | Vicksburg-Warren School District | 4,236,149 | 4,833,792 | 792,353 | 297 | 431,829 | 199,305 | 1,423,784 | 363,643 | 1,364,704 | 503 | 1,728,850 | (341,927) | 46,071 | (295,856) |
| | Walthall County School District | 1,153,513 | 1,301,108 | 213,277 | 80 | 116,235 | 81,512 | 411,104 | 97,881 | 367,336 | 38,277 | 503,494 | (92,036) | 1,041 | (90,995) |
| 713540 | Water Valley School District | 652,184 | 727,520 | 119,255 | 45 | 64,993 | 39,844 | 224,137 | 54,731 | 205,398 | 21,138 | 281,267 | (51,462) | 783 | (50,679) |

| | | | | | Deferred Outflow | vs of Resources | 5 | | Defer | red Inflows of R | sources | | OPEB E | xpense | |
|------------------|---|---|--------------|---|---|--------------------------|---|--|--------------------------|---|---|---|------------------------------------|--|--------------------------|
| Group Number | Employer Name | June 30, 2022 Employer's Proportionate Share of Net OPEB Liability | Employer's | 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 |
| 713550 | Wayne County School District | \$ 1.840.744 | \$ 2,130,102 | \$ 349,165 | \$ 131 | \$ 190,294 | \$ 79,617 | \$ 619,207 | \$ 160,246 | \$ 601,383 | \$ 214,639 | \$ 976,268 | \$ (150,677) | \$ (15,933) | \$ (166,610) |
| 713560 | Webster County School District | 1,061,323 | | 199,463 | 75 | 108,706 | 112,279 | 420,523 | 91,541 | 343,543 | 2,661 | 437,745 | (86,075) | 32,886 | (53,189) |
| 713570 | West Bolivar School District | 761,135 | 846,193 | 138,708 | 52 | 75,595 | 8,893 | 223,248 | 63,658 | 238,902 | 146,059 | 448,619 | (59,857) | (55,931) | (115,788) |
| 713580 | West Jasper School District | 896,753 | 1,038,822 | 170,283 | 64 | 92,804 | 82,321 | 345,472 | 78,150 | 293,286 | 20,713 | 392,149 | (73,483) | 15,749 | (57,734) |
| 713590 | West Point School District | 1,706,650 | | 306,736 | 115 | 167,169 | 30,098 | 504,118 | 140,773 | 528,304 | 92,466 | 761,543 | (132,367) | (26,478) | (158,845) |
| 713600 | West Tallahatchie School District | 524,947 | | 87,397 | 33 | 47,631 | 48,391 | 183,452 | 40,110 | 150,528 | 153,403 | 344,041 | (37,715) | (23,512) | (61,227) |
| 713610 | Western Line School District | 1,268,559 | | 221,171 | 83 | 120,537 | 70,323 | 412,114 | 101,504 | 380,932 | 79,658 | 562,094 | (95,443) | 31,794 | (63,649) |
| 713620 | Wilkinson County School District | 646,851 | | 107,555 | 40 | 58,617 | 5,557 | 171,769 | 49,361 | 185,246 | 104,432 | 339,039 | (46,414) | (29,916) | (76,330) |
| 713630 | Winona County School District | 765,707 | | 134,479 | 50 | 73,290 | 34,705 | 242,524 | 61,718 | 231,618 | 97,510 | 390,846 | (58,032) | (36,395) | (94,427) |
| 713640 713650 | Yazoo City School District | 1,228,179 873,134 | | 214,546 157.315 | 80 59 | 116,926 85,736 | 58,867 75.422 | 390,419 318.532 | 98,464 72,198 | 369,521 270,950 | 175,828 55,558 | 643,813 398,706 | (92,584) | 3,827 (55) | (88,757) |
| /13050 | Yazoo County School District Total School Districts | 266,251,890 | | 48,767,432 | 18.281 | 26,578,034 | 18,445,527 | 93,809,274 | 22,381,326 | 83,994,229 | 11,605,248 | 117,980,803 | (67,887) (21,044,794) | 3,159,591 | (67,942) (17,885,203) |
| | | 200,251,690 | 297,500,239 | 40,707,432 | 10,201 | 20,578,034 | 10,440,027 | 93,009,274 | 22,301,320 | 03,994,229 | 11,005,246 | 117,900,003 | (21,044,794) | 3,139,391 | (17,005,203) |
| ACFR STA | TE AGENCIES | | | | | | | | | | | | | | |
| 721300 | Office of Workforce | 18,286 | 78,256 | 12,828 | 5 | 6,991 | 78,791 | 98,615 | 5,887 | 22,094 | - | 27,981 | (5,536) | 15,410 | 9,874 |
| | MS School for the Deaf | 510,486 | | 96,701 | 36 | 52,701 | 559,650 | 709,088 | 44,380 | 166,552 | - | 210,932 | (41,730) | 126,476 | 84,746 |
| 721320 | MS Board of Psychology | 4,571 | | 846 | - | 461 | 4,885 | 6,192 | 388 | 1,457 | - | 1,845 | (365) | 1,109 | 744 |
| 721330 | MS School of the Arts | 153,141 | | 27,770 | 10 | 15,134 | 126,093 | 169,007 | 12,745 | 47,829 | 2,794 | 63,368 | (11,984) | 42,958 | 30,974 |
| 721340 | MS State Board of Examiners for Prof Counselors | 4,571 | ., | 846 | - | 461 | 717 | 2,024 | 388 | 1,457 | 4 | 1,849 | (365) | 1,201 | 836 |
| 721350 | MS Dept Of Child Protection Services | 6,086,036 | | 1,231,030 | 461 | 670,906 | 957,193 | 2,859,590 | 564,969 | 2,120,256 | 371,267 | 3,056,492 | (531,231) | 1,221,627 | 690,396 |
| 721360 | MS Board Of Optometry | 4,571 | | 846 | - 7 | 461 | 247 | 1,554 | 388 | 1,457 | 4 | 1,849 | (365) | 880 | 515 |
| 721380 721390 | Office Of State Public Defender Board Of Tax Appeals | 87,618 22,857 | | 17,620 5,075 | 2 | 9,603 2,766 | 21,355 6,978 | 48,585 14,821 | 8,087 2.329 | 30,348 8,740 | 9,926 3,357 | 48,361 14,426 | (7,604) (2,190) | (377) 341 | (7,981) (1,849) |
| 721390 | MS State Board Of Physical Therapy | 22,057 9,143 | | 1.692 | 2 | 2,766 | 232 | 2.847 | 2,329 | 2,913 | 3,358 | 7,047 | (2,190) (730) | (1,098) | (1,849) |
| 721410 | Military Department - Adjutant General's Office | 431.234 | | 77.812 | 29 | 42.407 | 22.359 | 142.607 | 35.711 | 134.018 | 24,760 | 194,489 | (33,578) | 3,568 | (30.010) |
| 721430 | Mississippi State Bar | 81,523 | | 16,070 | 25 | 8,758 | 10,857 | 35,691 | 7,375 | 27,678 | 6,384 | 41,437 | (6,935) | (2,026) | (8,961) |
| 721480 | MS Capital Post-Conviction Counsel | 35,047 | | 6,766 | 3 | 3,688 | 6,164 | 16,621 | 3,105 | 11,654 | 5,869 | 20,628 | (2,920) | 1,580 | (1,340) |
| 721490 | MS Board Of Geologists | 4,571 | | 846 | - | 461 | 161 | 1,468 | 388 | 1,457 | 35 | 1,880 | (365) | 35 | (330) |
| 721500 | MS Dept Of Transportation | 11,245,605 | 12,526,065 | 2,053,267 | 770 | 1,119,022 | 4,178 | 3,177,237 | 942,327 | 3,536,430 | 1,650,796 | 6,129,553 | (886,054) | (417,786) | (1,303,840) |
| 721510 | South MS Regional Center | | | - | - | - | - | - | - | - | - | - | - | - | - |
| 721520 | MS Dept Of Corrections | 7,033,075 | | 1,389,754 | 521 | 757,410 | 595,258 | 2,742,943 | 637,814 | 2,393,634 | 857,254 | 3,888,702 | (599,726) | (487,304) | (1,087,030) |
| 721530 | Archives & History Dept | 632,375 | 5 709,461 | 116,294 | 44 | 63,380 | 57,723 | 237,441 | 53,372 | 200,299 | 34,670 | 288,341 | (50,185) | 19,803 | (30,382) |
| 721540 | Legislative Peer Committee | 105,142 | | 17,902 | 7 | 9,757 | 12,276 | 39,942 | 8,216 | 30,834 | 15,711 | 54,761 | (7,725) | (4,185) | (11,910) |
| 721550 | MS Public Service Commission | 332,187 | | 54,412 | 20 | 29,654 | 8,121 | 92,207 | 24,972 | 93,716 | 62,637 | 181,325 | (23,480) | (18,269) | (41,749) |
| 721560 | Dept Of Environmental Quality | 1,569,509 | | 287,987 | 108 | 156,952 | 22,359 | 467,406 | 132,169 | 496,013 | 102,793 | 730,975 | (124,276) | (12,101) | (136,377) |
| 721570 | MS State Hospital | 4,463,957 | 1. 1 | 757,535 | 284 | 412,853 | - | 1,170,672 | 347,663 | 1,304,735 | 1,671,794 | 3,324,192 | (326,902) | (713,395) | (1,040,297) |
| 721590 721600 | MS Real Estate Commission Mississippi State Senate Staff | 86,094 159,237 | | 14,660 30,307 | 5 11 | 7,990 16,517 | 6,691 20,354 | 29,346 67,189 | 6,728 13,909 | 25,250 52,199 | 9,207 19,868 | 41,185 85,976 | (6,326) | 1,098 | (5,228) |
| 721600 | Mississippi State Senate Members | 159,237 | | 30,307 38,060 | 11 | 20.743 | 20,354 31.187 | 90.004 | 13,909 | 65.552 | 9,511 | 92,530 | (13,079) (16,424) | (2,487) 2.901 | (15,566) (13,523) |
| 721610 | MS House Of Representatives Staff | 210,284 | | 36,650 | 14 | 20,743 | 3,567 | 60,205 | 16,820 | 63,125 | 23,952 | 92,530 103,897 | (15,816) | (3,585) | (13,523) |
| 721620 | MS House Of Representatives Members | 475,424 | | 85,424 | 32 | 46,555 | 13,577 | 145,588 | 39,204 | 147,129 | 23,952 | 207,396 | (36,863) | (664) | (37,527) |
| 721640 | Attorney General's Office | 1.180.179 | | 211.585 | 79 | 115.313 | - | 326.977 | 97.105 | 364,423 | 89.505 | 551.033 | (91,306) | (21.875) | (113.181) |
| 721650 | MS Arts Commission | 44,190 | | 8,740 | 3 | 4,763 | 8,938 | 22,444 | 4,011 | 15,053 | 6,352 | 25,416 | (3,771) | (812) | (4,583) |
| 721660 | Boswell Regional Center | 2,814,449 | | 564,698 | 212 | 307,758 | 401,079 | 1,273,747 | 259,163 | 972,603 | 2,846,869 | 4,078,635 | (243,686) | (628,335) | (872,021) |
| 721670 | MS Highway Safety Patrol (Dept Of Public Safety) | 5,570,232 | 6,433,303 | 1,054,544 | 395 | 574,722 | 1,406,948 | 3,036,609 | 483,973 | 1,816,287 | 46 | 2,300,306 | (455,072) | 327,226 | (127,846) |
| 721680 | State Insurance Department | 510,471 | 536,610 | 87,961 | 33 | 47,938 | 9,962 | 145,894 | 40,369 | 151,499 | 71,972 | 263,840 | (37,958) | (17,848) | (55,806) |
| 721690 | Ellisville State School | 4,732,145 | | 788,829 | 296 | 429,908 | - | 1,219,033 | 362,025 | 1,358,634 | 1,860,581 | 3,581,240 | (340,406) | (789,987) | (1,130,393) |
| 721700 | MS Port Authority/Gulfport | 142,475 | | 22,554 | 8 | 12,292 | 9,768 | 44,622 | 10,351 | 38,846 | 23,070 | 72,267 | (9,733) | 2,010 | (7,723) |
| 721710 | State Dept Of Health | 6,863,172 | | 1,305,600 | 489 | 711,546 | 504,508 | 2,522,143 | 599,192 | 2,248,690 | 883,515 | 3,731,397 | (563,410) | (307,448) | (870,858) |
| 721720 | State Soil & Water Conservation | 59,428 | | 8,458 | 3 | 4,609 | 16,733 | 29,803 | 3,882 | 14,567 | 17,223 | 35,672 | (3,650) | 1,621 | (2,029) |
| 721730 | Banking & Consumer Finance | 313,140 | | 53,284 | 20 | 29,040 | 33,003 | 115,347 | 24,454 | 91,773 | 64,203 | 180,430 | (22,994) | 9,018 | (13,976) |
| 721740 | Yellow Creek Port Authority | 44,952 | 61,917 | 10,149 | 4 | 5,531 | 15,142 | 30,826 | 4,658 | 17,481 | 131 | 22,270 | (4,380) | 3,401 | (979) |

| 721760 Vetera 721770 MS Sita 721780 State P 721780 State P 721780 State P 721800 MS De 721810 State P 721820 Rehab 721820 Rehab 721820 Rehab 721820 Joint L 721840 MS De 721840 MS De 721800 MS Er 721900 MS Er 721900 MS De 721950 MS De 721960 Military 721980 Military 721980 Military 721990 Educat 722000 MS Eu 722000 MS Eu 722040 Public 720400 MS Eu | Employer Name Workers Compensation Commission rans Home Purchase Board State Personnel Board 2 Veterans Affairs Board 3 Veterans Affairs Board 5 Air Commission Dept Of Information Technology Services 4 Aid Road Construction abilitation Services Gaming Commission Department Of Revenue 1. Legislative Budget Office Finance And Administration Cosmetology Board 4 Social Workers, Marriage, Family Therapists .brary Commission Emergency Management Secretary Of State Dept Of Human Services | June 30, 2022 Employer's Proportionate Share of Net OPEB Liability \$ 223,998 71,618 172,951 1,521,509 - 477,710 207,236 4,071,580 419,805 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 418,282 | June 30, 2023 Employer's Proportionate Share of Net OPEB Liability \$ 249,386 76,536 205,529 1,758,602 - 521,991 245,086 4,494,971 488,453 3,085,509 156,511 1,477,388 24,939 10,319 204,669 | 12,546 33,690 | Deferred Outfloo Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments \$ 15 5 13 108 - 32 15 276 30 190 10 | Change of Assumptions \$ 22,279 6,837 18,361 157,106 46,632 21,895 401,560 43,636 | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 22,981 65,422 499,159 8,231 143,285 | Change of Assumptions \$ 18,761 5,758 15,462 132,298 | and Actual Experience | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources \$ 102,011 37,753 85,326 972,109 773,18 | Net Employer OPEB Expense \$ (17,641) (5,414) (14,538) (124,398) | Allocation due to Change in Proportionate Share \$ (3,922) \$ (752) (9,539) (126,476) (22,907) | Total OPEB Expense \$ (21,563) (6,166) (24,077) (250,874) |
|--|--|---|--|--|---|--|---|---|---|--------------------------|---|--|---|--|--|
| 721760 Vetera 721770 MS Sita 721780 State P 721780 State P 721780 State P 721800 MS De 721810 State P 721820 Rehab 721820 Rehab 721820 Rehab 721820 Joint L 721840 MS De 721840 MS De 721800 MS Er 721900 MS Er 721900 MS De 721950 MS De 721960 Military 721980 Military 721980 Military 721990 Educat 722000 MS Eu 722000 MS Eu 722040 Public 720400 MS Eu | rans Home Purchase Board State Personnel Board a Veterans Affairs Board b Fair Commission Dept Of Information Technology Services a Aid Road Construction abilitation Services Gaming Commission Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 71,618 172,951 1,521,509 477,710 207,236 4,071,580 419,805 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 | 76,536 205,529 1,758,602 245,086 4,494,971 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 12,546 33,690 288,269 288,269 | 5 13 108 32 15 276 30 190 | 6,837 18,361 157,106 46,632 21,895 401,560 | 3,593 13,358 53,676 8,231 11,056 23,618 | 22,981 65,422 499,159 8,231 143,285 | 5,758 15,462 132,298 | 21,608 58,026 | 10,387 11,838 343,312 | 37,753 85,326 972,109 | (5,414) (14,538) | (752) (9,539) (126,476) | (6,166) (24,077) |
| 721770 MS State 721780 State V 721790 State V 721800 MS De 721801 State V 721802 Rehab 721803 MS Ga 721804 MS De 721805 MS Ga 721806 MS Fir 721806 MS Fir 721808 MS Ca 721808 MS La 721809 MS La 721900 MS En 721900 MS La 721900 MS La 721900 MS La 721900 MS La 721900 Militar< | State Personnel Board 2 Veterans Affairs Board 5 Veterans Affairs Board 5 Pair Commission Dept Of Information Technology Services A kid Road Construction abilitation Services Gaming Commission Department Of Revenue 1 Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 172,951 1,521,509 - 477,710 207,236 4,071,580 419,805 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 | 205,529 1,758,602 - 521,991 245,086 4,494,971 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 33,690 288,269 85,565 40,174 736,814 80,067 505,775 25,655 242,174 | 13 108 32 15 276 30 190 | 18,361 157,106 - 46,632 21,895 401,560 | 13,358 53,676 8,231 11,056 23,618 | 65,422 499,159 8,231 143,285 | 15,462 132,298 | 58,026 | 11,838 343,312 | 85,326 972,109 | (14,538) | (9,539) (126,476) | (24,077) |
| 721780 State M 721790 State A 721800 MS De 721800 MS De 721810 State A 721820 Rehab 721830 MS Ca 721840 MS De 721850 Joint L 721860 MS Fir 721870 MS Co 721880 Board 721900 MS Er 721900 MS Er 721900 MS Er 721900 MS De 721900 Military 721900 Paeri F 720000 Paeri F 720200 MS De 7220200 MS De 7220200 MS De 7220200 MS De 722000 | a Veterans Affairs Board b Fair Commission Dept Of Information Technology Services b Aid Road Construction abilitation Services Gaming Commission Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board rd Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 1,521,509 477,710 207,236 4,071,580 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 | 1,758,602 521,991 245,086 4,494,971 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 288,269 85,565 40,174 736,814 80,067 505,775 25,655 242,174 | 108 - 32 15 276 30 190 | 157,106 46,632 21,895 401,560 | 53,676 8,231 11,056 23,618 | 499,159 8,231 143,285 | 132,298 | | 343,312 | 972,109 | | (126,476) | |
| 721790 State F 721800 MS De 721810 State A 721810 State A 721820 Rehab 721820 Rehab 721820 Rehab 721820 Joint L 721840 MS De 721840 MS De 721840 MS Co 721840 MS Co 721840 MS En 721900 MS En 721930 MS De 721950 MS Co 721960 Military 721990 Educat 722000 MS Eu 722000 MS Eu 722000 MS Eu 722000 MS Eu | e Fair Commission Dept Of Information Technology Services a Aid Road Construction abilitation Services Gaming Commission Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 477,710 207,236 4,071,580 419,805 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 | 521,991 245,086 4,494,971 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 85,565 40,174 736,814 80,067 505,775 25,655 242,174 | 32 15 276 30 190 | 46,632 21,895 401,560 | 8,231 11,056 23,618 | 8,231 143,285 | - | 496,499 | | | (124,398) | | (250,874) |
| 721800 MS De 721810 State A 721820 Rehab 721830 MS Ga 721840 MS De 721830 MS Ga 721840 MS Ca 721850 Joint L 721860 MS Fir 721870 MS Ca 721880 MS Lib 721900 MS Ea 721900 MS Ea 721920 MS De 721930 MS De 721950 MS De 722050 MS De 722040 Public 722040 Public 722040 Se | Dept Of Information Technology Services A Id Road Construction abilitation Services Gaming Commission Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 207,236 4,071,580 419,805 2,603,403 1,345,511 41,142 8,381 169,903 648,375 | 245,086 4,494,971 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 40,174 736,814 80,067 505,775 25,655 242,174 | 15 276 30 190 | 21,895 401,560 | 11,056 23,618 | 143,285 | | - | 77,318 | | | | |
| 721810 State A 721820 Rehab 721830 MS Ca 721840 MS De 721840 MS De 721840 MS Ca 721840 MS Fir 721870 MS Ca 721880 Board 721800 MS Fir 721900 MS Er 721910 MS Es 721920 MS Board 721930 MS Board 721940 MS De 721950 MS Ca 721960 MS De 721970 Military 721980 Military 721990 Educat 722000 Peart F 7220200 MS De 722040 Public 722040 Public 720400 MS Eu | a Aid Road Construction abilitation Services Saming Commission Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board rd Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 207,236 4,071,580 419,805 2,603,403 1,345,511 41,142 8,381 169,903 648,375 | 245,086 4,494,971 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 40,174 736,814 80,067 505,775 25,655 242,174 | 15 276 30 190 | 21,895 401,560 | 23,618 | | | | | | | | (22,907) |
| 721820 Rehab 721830 MS ca 721840 MS pa 721850 Joint L 721860 MS pa 721870 MS ca 721880 Board 721800 MS ca 721800 MS ca 721900 MS pa 721901 MS pa 721903 MS pa 721940 MS pa 721950 MS ca 721960 Military 7219900 Educat 722000 MS pa 722000 MS pa 722000 MS ba 722000 MS ba | abilitation Services Saming Commission Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 4,071,580 419,805 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 | 4,494,971 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 736,814 80,067 505,775 25,655 242,174 | 276 30 190 | 401,560 | | | 39,269 | 147,372 | 62,011 | 248,652 | (36,924) | (28,897) | (65,821) |
| 721830 MS Ga 721840 MS De 721850 Joint L 721860 MS Fir 721870 MS Ca 721880 MS Fir 721880 MS Ca 721880 MS Lib 721900 MS La 721900 MS En 721910 MS En 721920 MS De 721930 MS De 721940 MS De 721950 MS Ca 721960 Military 721980 Military 721990 Educat 722000 MS De 722040 Public 722040 Public 722050 MS Bu | Gaming Commission Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 419,805 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 | 488,453 3,085,509 156,511 1,477,398 24,939 10,319 | 80,067 505,775 25,655 242,174 | 30 190 | | 278 270 | 85,702 | 18,438 | 69,194 | 21,697 | 109,329 | (17,337) | 1,976 | (15,361) |
| 721840 MS De 721850 Joint L 721860 MS Fir 721870 MS Co 721880 Board 721890 MS Lib 721900 MS Lib 721910 MS Er 721920 MS De 721930 MS De 721940 MS De 721950 MS De 721960 MS De 721970 Military 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722040 Public 722050 MS Eu | Department Of Revenue Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 2,603,403 140,951 1,345,511 41,142 8,381 169,903 648,375 | 3,085,509 156,511 1,477,398 24,939 10,319 | 505,775 25,655 242,174 | 190 | 43,636 | | 1,417,020 | 338,153 | 1,269,046 | 286,493 | 1,893,692 | (317,960) | 13,305 | (304,655) |
| 721850 Joint L 721860 MS Fir 721870 MS co 721880 Board 721880 MS co 721900 MS co 721910 MS se 721920 MS co 721930 MS co 721940 MS bo 721950 MS co 721960 Military 721990 Educat 721990 Educat 722000 MS bu 722040 Public 722050 MS bu | Legislative Budget Office Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 140,951 1,345,511 41,142 8,381 169,903 648,375 | 156,511 1,477,398 24,939 10,319 | 25,655 242,174 | | 075 045 | 17,415 | 141,148 | 36,746 | 137,903 | 33,571 | 208,220 | (34,552) | (14,906) | (49,458) |
| 721860 MS Fir 721870 MS Ca 721880 Board 721890 MS Lib 721900 MS En 721920 MS De 721930 MS De 721940 MS De 721940 MS De 721950 MS Ca 721960 Military 721980 Military 721990 Educat 722000 MS De 722020 MS De 722040 Public 722050 MS Bu | Finance And Administration Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 1,345,511 41,142 8,381 169,903 648,375 | 1,477,398 24,939 10,319 | 242,174 | | 275,645 | 167,885 | 949,495 | 232,121 | 871,119 | 276,438 | 1,379,678 | (218,259) | (105,209) | (323,468) |
| 721870 MS Co 721880 Board 721890 MS Lit 721900 MS En 721910 MS En 721920 MS De 721930 MS De 721930 MS De 721940 MS De 721950 MS Co 721960 Military 721970 Military 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722020 MS Eu 722020 MS Eu 722050 MS Eu | Cosmetology Board d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 41,142 8,381 169,903 648,375 | 24,939 10,319 | | | 13,982 | 33,492 | 73,139 | 11,774 | 44,187 | 1,959 | 57,920 | (11,071) | 13,806 | 2,735 |
| 721880 Board 721800 MS Lit 721901 MS per 721910 MS per 721920 MS per 721930 MS per 721940 MS per 721950 MS per 721960 Military 721980 Military 721990 Educat 722000 Pearl R 722020 MS per 722050 MS per | d Social Workers, Marriage, Family Therapists Library Commission Emergency Management Secretary Of State Dept Of Human Services | 8,381 169,903 648,375 | 10,319 | | 91 | 131,984 | 37,296 | 411,545 | 111,144 | 417,107 | 555,133 | 1,083,384 | (104,506) | (102,499) | (207,005) |
| 721890 MS Lib 721900 MS En 721910 MS be 721920 MS be 721920 MS be 721940 MS be 721950 MS construction 721960 Military 721980 Military 721990 Educat 722000 MS be 722020 MS bu 722050 MS bu | Library Commission Emergency Management Secretary Of State Dept Of Human Services | 169,903 648,375 | | | 2 | 2,228 922 | 5,780 974 | 12,098 3.589 | 1,876 776 | 7,041 2.913 | 26,867 | 35,784 | (1,764) | (3,750) | (5,514) |
| 721900 MS En 721910 MS Se 721920 MS De 721930 MS Bo 721940 MS De 721950 MS Ca 721960 Military 721970 Military 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722020 MS Bu 722050 MS Bu | Emergency Management Secretary Of State Dept Of Human Services | 648,375 | 204,009 | 33,549 | 1 13 | 922 18,284 | 974 17,061 | 3,589 68,907 | 15,397 | 2,913 | 4,219 20,824 | 7,908 94,004 | (730) (14,478) | (1,119) 100 | (1,849) (14,378) |
| 721910 MS Se 721920 MS De 721930 MS De 721940 MS De 721950 MS Ce 721960 Military 721970 Military 721980 Military 721990 Educat 722000 Pearl R 722020 MS De 722050 MS Bu | Secretary Of State Dept Of Human Services | | 737.839 | 120.946 | 45 | 65,915 | 156.941 | 343.847 | 55.507 | 208.311 | 20,824 | 272,869 | (52,192) | 49.979 | (14,378) (2,213) |
| 721920 MS De 721930 MS De 721940 MS De 721950 MS Co 721960 Military 721970 Military 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | Dept Of Human Services | 410,202 | 438,576 | | 45 | 39,180 | 32,855 | 143,953 | 32,994 | 123,821 | 43,168 | 199,983 | (31,023) | (6,276) | (37,299) |
| 721930 MS Bo 721940 MS De 721950 MS Co 721960 Military 721970 Military 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722020 MS De 722050 MS Bu 722050 MS Bu | | 6,549,270 | 7,157,383 | | 440 | 639,408 | 417,134 | 2,230,217 | 538,445 | 2,020,713 | 797,438 | 3,356,596 | (506,291) | (1,344,269) | (1,850,560) |
| 721940 MS De 721950 MS Co 721960 Military 721970 Military 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | Board Of Nursing | 115,047 | 131,573 | 21,567 | 440 | 11.754 | 10,897 | 44,226 | 9.898 | 37.146 | 4,953 | 51,997 | (9,307) | 4,416 | (1,030,300) |
| 721950 MS Co 721960 Military 721970 Military 721980 Military 721990 Educal 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | Dept Of Education | 1,997,695 | 2,144,721 | 351,562 | 132 | 191,600 | 47,470 | 590,764 | 161,346 | 605,510 | 719,344 | 1,486,200 | (151,711) | (141,885) | (293,596) |
| 721960 Military 721970 Military 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | Community College Board | 195.046 | 210.688 | 34,536 | 13 | 18,822 | 57.447 | 110,818 | 15,850 | 59,483 | 123,988 | 199,321 | (14,903) | 5,319 | (9,584) |
| 721970 Military 721980 Military 721980 Educal 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | ary Department - Army Guard | 1,107,037 | 1,319,167 | 216,237 | 81 | 117,848 | 145,973 | 480,139 | 99,240 | 372,435 | - | 471,675 | (93,314) | 60,087 | (33,227) |
| 721980 Military 721990 Educat 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | ary Department - Air Guard | 723,803 | 777,397 | 127,431 | 48 | 69,449 | 35,873 | 232,801 | 58,483 | 219,479 | 76,115 | 354,077 | (54,991) | (11,441) | (66,432) |
| 721990 Educat 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | ary Department - Ycp (Shelby Base Ops) | 276,569 | 354,300 | | 22 | 31,652 | 50,533 | 140,284 | 26,654 | 100,028 | 13,111 | 139,793 | (25,062) | 8,931 | (16,131) |
| 722010 Pearl F 722020 MS De 722040 Public 722050 MS Bu | cational Television (MS Public Broadcasting) | 341,330 | 399,018 | | 25 | 35,646 | 23,363 | 124,441 | 30,018 | 112,653 | 43,474 | 186,145 | (28,225) | (18,217) | (46,442) |
| 722040 Public 722050 MS Bu | I River Basin Development Dist. | - | - | - | - | - | - | - | - | - | 4,757 | 4,757 | - | (3.411) | (3,411) |
| 722050 MS Bu | Dept Of Wildlife, Fisheries & Parks | 2,127,217 | 2,545,459 | 417,251 | 156 | 227,400 | 317,971 | 962,778 | 191,493 | 718,649 | 114,349 | 1,024,491 | (180,058) | 34,144 | (145,914) |
| | ic Employees Retirement System | 627,803 | 695,701 | 114,039 | 43 | 62,151 | 6,219 | 182,452 | 52,337 | 196,414 | 41,449 | 290,200 | (49,212) | (5,496) | (54,708) |
| 722060 North | Bureau Of Narcotics | 559,995 | 622,605 | 102,057 | 38 | 55,621 | 82,570 | 240,286 | 46,838 | 175,778 | 65,394 | 288,010 | (44,041) | (26,790) | (70,831) |
| | h MS Regional Center | 3,093,303 | 3,244,600 | 531,853 | 199 | 289,858 | 207,276 | 1,029,186 | 244,089 | 916,034 | 928,056 | 2,088,179 | (229,513) | (211,266) | (440,779) |
| 722070 MS Oil | Dil & Gas Board | 132,570 | 142,752 | 23,400 | 9 | 12,753 | 12,922 | 49,084 | 10,739 | 40,303 | 10,212 | 61,254 | (10,098) | 874 | (9,224) |
| 722080 MS An | Animal Health Board | 100,570 | 110,074 | 18,043 | 7 | 9,833 | 5,158 | 33,041 | 8,281 | 31,077 | 15,202 | 54,560 | (7,786) | (3,111) | (10,897) |
| | e Treasurer's Office | 142,475 | 163,391 | 26,783 | 10 | 14,597 | 23,436 | 64,826 | 12,292 | 46,129 | 17,111 | 75,532 | (11,558) | (4,212) | (15,770) |
| | icaid Division | 3,846,820 | 4,261,064 | 698,472 | 262 | 380,664 | 129,834 | 1,209,232 | 320,557 | 1,203,008 | 265,389 | 1,788,954 | (301,414) | (8,081) | (309,495) |
| | Dept Of Agriculture & Commerce | 888,372 | 1,071,501 | 175,640 | 66 | 95,723 | 184,264 | 455,693 | 80,608 | 302,512 | 6,912 | 390,032 | (75,795) | 50,464 | (25,331) |
| | Office Of State Auditor | 561,518 | 642,384 | 105,299 | 39 | 57,388 | 43,569 | 206,295 | 48,326 | 181,362 | 19,089 | 248,777 | (45,440) | 30,459 | (14,981) |
| | ernor's Office | 94,475 | 109,214 | 17,902 | 7 | 9,757 | 25,898 | 53,564 | 8,216 | 30,834 | 18,235 | 57,285 | (7,725) | 46 | (7,679) |
| | State Board Of Pharmacy | 76,952 | 91,155 | 14,942 | 6 | 8,143 | 14,921 | 38,012 | 6,858 | 25,735 | 1,310 | 33,903 | (6,448) | 4,648 | (1,800) |
| | Supreme Court | 1,131,418 | 1,258,110 | 206,229 | 77 | 112,394 | 63,824 | 382,524 | 94,647 | 355,197 | 14,527 | 464,371 | (88,995) | 22,198 | (66,797) |
| | er Examiners Board | 10,667 | 11,179 | | 1 | 999 | 217 | 3,050 | 841 | 3,156 | 3,871 | 7,868 | (791) | (395) | (1,186) |
| | nd Gulf Military | 15,238 | 20,639 | 3,383 | 1 | 1,844 | 7,055 | 12,283 | 1,553 | 5,827 | 8,034 | 15,414 | (1,460) | (652) | (2,112) |
| | Development Authority | 873,134 389,330 | 900,370 431,696 | 147,588 | 55 27 | 80,435 | 17,467 | 245,545 | 67,734 | 254,198 121,879 | 158,523 9,409 | 480,455 | (63,689) | (45,504) | (109,193) |
| | tal Health Dept Of MS Motor Vehicle Commission | 389,330 | 431,696 15.479 | 70,763 2.537 | 27 | 38,566 1.383 | 31,202 1,412 | 140,558 5.333 | 32,476 1,164 | 121,879 4.370 | 9,409 645 | 163,764 6,179 | (30,537) (1,095) | (4,325) 449 | (34,862) (646) |
| | | 869.325 | 985.505 | 2,537 161,544 | 61 | 1,383 88,041 | 1,412 39.945 | 5,333 289,591 | 74.139 | 4,370 278,234 | 6,778 | 359,151 | (1,095) (69,712) | 449 12,822 | (56,890) |
| | ict Attorneys & Staff e Architecture Board | 869,325 9,143 | 985,505 | | 101 | 88,041 922 | 39,945 358 | 289,591 2,973 | 74,139 | 278,234 2,913 | 6,778 | 359,151 | (69,712) (730) | 12,822 | (56,890) (598) |
| | | 9,143 3,153,493 | 3,321,996 | 544,540 | 204 | 922 296,772 | 308 | 2,973 841,516 | 249,911 | 2,913 937,885 | 1,226,811 | 2,414,607 | (730) (234,987) | (514,012) | (598) (748,999) |
| | | 63,237 | 66,216 | | 204 | 5,915 | 549 | 17,322 | 4,981 | 18,695 | 7,091 | 30,767 | (4,684) | (2,005) | (748,999) (6,689) |
| | MS State Hospital | 261.331 | 288.944 | 47.364 | 18 | 25.813 | 14.937 | 88.132 | 21.737 | 81.576 | 8.887 | 112.200 | (20,439) | (144) | (20,583) |
| | MS State Hospital State Board Of Contractors | | 2,425,925 | 397.657 | 149 | 216,721 | 2,439,297 | 3,053,824 | 182,501 | 684,901 | 155,901 | 1,023,303 | (171,602) | 525,516 | 353,914 |
| | MS State Hospital State Board Of Contractors e Fire Academy | - , | | | 1 | 922 | 2,400,207 | 2,654 | 776 | | | | | | |
| 722360 MS Eth | MS State Hospital State Board Of Contractors | 2,294,835 | 10,319 | 5,075 | 2 | 2,766 | | | | 2,913 | 12,120 | 15,809 | (730) | (3,017) | (3,747) |

| | | | | | Deferred Outflov | vs of Resources | ; | | Defer | red Inflows of Re | esources | | OPEB Ex | kpense | 1 |
|-----------------|---|---|---|---|---|--------------------------|---|--|--------------------------|---|---|---|-----------------|--|-----------------------|
| Group Number | Employer Name | 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 | Employer | 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 | 1,002 | φ 1 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 | (170,304) |
| 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 | ,0 | 8.527 | 20.810 | 44,990 | 7,181 | 26,949 | 18.817 | 52.947 | (6,752) | (100,000) 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 | 2,020 | 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 | 044,000 | 141,200 | 122,401 | 40 | | - | 200,044 | 00,210 | 210,002 | 1,229 | 1,229 | (02,002) | (1.141) | (1,141) |
| 122000 | 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) |
| | TIES/OTHER STATE AGENCIES | 10,100 | 15 170 | 0.507 | | 1 000 | 0.000 | 10 75 1 | | 4.070 | | 7.040 | (1.005) | 0.500 | 1.504 |
| 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 | 956 | 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) |

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;
- 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 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 algos 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 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:

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

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 Measurement date Experience study date | June 30, 2023 June 30, 2023 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 |

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 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

| | (In T | housands) |
|---|-------|-----------|
| 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 | | (72,706) |
| Collective OPEB expense | \$ | (39,144) |

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

| | 1% | Decrease | (| Current | 1% | Increase |
|-----------------------------------|----|----------|----|---------|----|----------|
| Net OPEB liability (\$ thousands) | \$ | 515,625 | \$ | 553,375 | \$ | 595,655 |

Discount Rate Sensitivity

| | | | (| Current | | |
|-----------------------------------|----|-------------------|-----|---------------------|----|-------------------|
| | 1% | Decrease 2.66% | Dis | count Rate 3.66% | 1% | Increase 4.66% |
| Net OPEB liability (\$ thousands) | \$ | 606,137 | \$ | 553,375 | \$ | 507,630 |

Deferred Outflows and Inflows of Resources

| | Ō | eferred outflows Resources | - | Deferred Inflows Resources |
|--|----|----------------------------------|-------|----------------------------------|
| | | (In Tho | usand | s) |
| 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 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

| Measurement Period | (In Thousands) |
|--------------------|----------------|
| 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 |

Amortization of Deferred Outflows and Inflows of Resources

Calculation of Weighted-Average Years of Working Lifetime

| Category | Number | Average Years of Working Lifetime |
|--|---------|--------------------------------------|
| Active members | 104,528 | 8.43 |
| Inactive members | 33,281 | 0.00 |
| | 137,809 | |
| Weighted average years of working lifetim Recognition period | e | 6.39 ~ 6.4 6.4 |

Supplementary Information

| | | NOL Ser | nsitivity | NOL Se | nsitivity | | | | | | |
|--------------|---|---------------|---------------|-----------------|---------------|----------|----------|--------------------|----------|---------------|-----------|
| | | | | Less 1% - 2.66% | | | | | | | |
| | | Total | Employer's | Employer's | Employer's | | | | | | |
| | | Proportionate | Proportionate | Proportionate | Proportionate | | | | | | |
| | | Share of | Share of | Share of | Share of | Reco | | ng Deferred Outfle | | Resources for | |
| Group Number | Freedown Norra | Net OPEB | Net OPEB | Net OPEB | Net OPEB | 0004 | | ure Plan Years En | | | |
| Group Number | Employer Name | Liability | Liability | Liability | Liability | 2024 | 2025 | 2026 | 2027 | 2028 T | hereafter |
| LIBRARIES | | | | | | | | | | | |
| 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 |

| | | NOL Ser | | | nsitivity | | | | | | I | | |
|--------------------|---|------------------------------------|--|--|------------|---|-------------|-----------|-----------|---------|------------|--|--|
| | | Total Proportionate Share of | Plus 1% - Trend Employer's Proportionate Share of Net OPEB | Less 1% - 2.66% Employer's Proportionate Share of Net OPEB | Employer's | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, | | | | | | | |
| Group Number | Employer Name | Net OPEB Liability | Liability | Liability | Liability | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter | | |
| | | | | | | | | | | | | | |
| 711860 | Pearl River Co Library System | \$ 62,500 | . , | | | | , , | , , | () . | 2,669 | | | |
| 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 | | |
| COMMUNITY COLLEGES | | | | | | | | | | | | | |
| 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 | | |
| SCHOOL DISTRICTS | | | | | | | | | | | | | |
| 712120 | Aberdeen School District | 770.839 | 890,481 | 906,151 | 758,887 | (32,910) | (31,726) | (18,721) | 471 | 14,858 | 9,785 | | |
| 712120 | 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 | | |
| 712200 | 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 | | |
| 712210 | Booneville School District | 738,788 | 853,455 | 868,473 | 727,333 | (14,947) | (20,488) | (9,802) | 8,868 | 15,892 | 8,234 | | |
| | | 1,864,598 | 2,154,001 | 2,191,906 | 1,835,686 | (69,690) | (82,342) | (44,371) | 2,511 | 37,413 | 24,282 | | |
| 712230 | Brookhaven School District | | | | | | | | | 37 413 | | | |

| | | NOL Sei | | | | | | | | | | |
|--------------|---|---|--|--|--|---|-------------|-------------|-------------|----------|------------|--|
| | | Less 1% - Trend Total Proportionate Share of Net OPEB | Plus 1% - Trend Employer's Proportionate Share of Net OPEB | Less 1% - 2.66% Employer's Proportionate Share of Net OPEB | Plus 1% - 4.66% Employer's Proportionate Share of Net OPEB | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, | | | | | | |
| Group Number | Employer Name | Liability | Liability | Liability | Liability | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter | |
| 740050 | Conton Coloral District | \$ 1 937 515 | ¢ 0.000.000 | ¢ 0.077.000 | ¢ 4.007.470 | ¢ (55.440) ¢ | (70.070) \$ | (52.200) \$ | (40,704) (* | 47 774 | ¢ 44.707 | |
| 712250 | Canton School District | φ 1,001,010 | | | . , , | | (72,076) \$ | (53,366) \$ | (10,701) \$ | 17,771 | | |
| 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 | Coffeeville 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 | |
| | | | | | | | | | | | | |

| | | Less 1% - Trend Total Proportionate Share of Net OPEB | Employer's Proportionate Share of Net OPEB | Employer's Proportionate Share of Net OPEB | Plus 1% - 4.66% Employer's Proportionate Share of Net OPEB | | Futi | ng Deferred Outfi ure Plan Years En | nding June 30, | | |
|------------------|--|---|---|---|--|--------------|-------------|--|----------------|------------------|------------------|
| Group Number | Employer Name | Liability | Liability | Liability | Liability | 2024 | 2025 | 2026 | 2027 | 2028 | Thereafter |
| 740740 | | ¢ 000 000 | ¢ 4,000 FF0 | ¢ 1011 C17 | ¢ 074.050 | ¢ (00.000) ¢ | (20.044) ¢ | (0.004) ¢ | 7.000 \$ | 10.040 | ¢ 0.007 |
| 712740 | Jefferson County School District | \$ 888,629 | | | | | (38,041) \$ | , | 7,809 \$ | 12,249 | . , |
| 712750 712760 | 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 Kosciusko School District | 935,905 | 1,081,166 | 1,100,192 | 921,393 | (35,995) | (42,535) | (9,702) | 6,168 2,946 | 18,978 | 11,012 |
| 712780 | | 1,334,145 1,777,257 | 1,541,217 2,053,105 | 1,568,339 2,089,234 | 1,313,458 | (32,826) | (50,537) | (27,173) | 13,128 | 21,875 41,780 | 13,801 24,358 |
| | Lafayette County School District | | | | 1,749,700 | (55,906) | (84,264) | (45,334) | , | , | , |
| 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 | (188,409) | (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 |

| | | NOL Se | nsitivity | NOL Se | nsitivity | | | | | | |
|--------------|-----------------------------------|--|---|---|---|----------------|--------------|---|---------------------|-------------------------|-----------------|
| Group Number | Employer Name | 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 | Recc 2024 | | ng Deferred Outf ure Plan Years Ei 2026 | | f Resources for 2028 | r Thereafter |
| Group Number | Employer Name | Liability | Liability | Liability | Liability | 2024 | 2025 | 2028 | 2027 | 2028 | Therealter |
| 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 | Sunflower 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) | (120,040) | 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 | 952,948 1,716,568 | (105,129) | (109,620) | (14,256) (68,291) | (10,870) | 22,371 20,147 | 16,338 |
| 713600 | West Tallahatchie School District | 496,799 | 573,907 | 2,049,075 | 489,096 | (54,136) | (61,558) | (43,521) | (3,384) | 20,147 | 1,347 |
| 713610 | Western Line School District | 1,257,221 | 1,452,354 | 1,477,912 | 1,237,728 | (33,734) | (54,428) | , | (3,364) (21,338) | 4,251 | 8,530 |
| 713620 | Wilkinson County School District | 611,383 | 706,276 | 718,704 | 601,903 | (52,214) | (53,499) | (53,261) (36,988) | | (5,778) | 8,530 1,586 |
| 713620 | | | 883,076 | 898,616 | 752,576 | | | , | (20,377) | , | 1,586 |
| 713630 | Winona County School District | 764,429 | | | | (70,997) | (53,291) | (28,246) | (7,108) | 5,657 366 | |
| | Yazoo City School District | 1,219,561 | 1,408,848 | 1,433,641 | 1,200,651 | (57,331) | (89,742) | (84,300) | (30,866) | | 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 | 3,032,54 |

| | | NOL Se | nsitivity | NOL Se | nsitivity | | | | | | |
|---------------------|--|---------------|-----------------|---------------|---------------|---------------------|--------------|------------------|--------------------|---------------|------------------|
| | | | Plus 1% - Trend | | | | | | | | |
| | | Total | Employer's | Employer's | Employer's | | | | | | |
| | | Proportionate | Proportionate | Proportionate | Proportionate | | | | | | |
| | | Share of | Share of | Share of | Share of | Rec | | | flows (Inflows) of | Resources for | • |
| | E N | Net OPEB | Net OPEB | Net OPEB | Net OPEB | | | ure Plan Years E | • • | | - |
| Group Number | Employer Name | Liability | Liability | Liability | 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 \$ | 5 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 | ¢ 0,220 7,507 |
| 721320 | MS Board of Psychology | 4,808 | 5,554 | 5,652 | 4,733 | 893 | 854 | 940 | 1.084 | 520 | 56 |
| 721320 | 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) | (1,000) | 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 | (240,030) (87) | (338,834) | (30,374) | (5) | 243,420 | 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 | (4,117) | (1,104) | (1,733) | 935 | 4,200 | 728 |
| 721390 | MS State Board Of Physical Therapy | 9,615 | 11,108 | 11,303 | 9,466 | (1,578) | (1,104) | (1,206) | (9) | 1,409 | 114 |
| 721410 | Military Department - Adjutant General's Office | 442,311 | 510,962 | 519,954 | 435,453 | (1,576) (17,021) | (18,947) | (17,302) | (6,668) | 3,764 | 4,292 |
| 721430 | Mississippi State Bar | 91,347 | 105,525 | 107,382 | 89,930 | , | , | | (0,008) 852 | 2,637 | 4,292 |
| 721470 | MS Capital Post-Conviction Counsel | 38,462 | , | 45,213 | 37,865 | (5,415) | (4,645) | (709) | | 2,037 407 | 584 |
| | | | 44,431 | , | , | (756) | (1,480) | (1,593) | (1,169) | | |
| 721490 721500 | MS Board Of Geologists | 4,808 | 5,554 | 5,652 | 4,733 | (204) | (213) | (131) | (5) | 85 | 56 |
| | 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) | - | - | - |

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

| | | NOL Se | | | | | | | | | |
|--------------|---|---|--|--|--|-------------------|--------------------|--------------------|------------------|----------------|------------|
| | | Less 1% - Trend Total Proportionate Share of | Plus 1% - Trend Employer's Proportionate Share of | Less 1% - 2.66% Employer's Proportionate Share of | Plus 1% - 4.66% Employer's Proportionate Share of | Reco | gnition of Existir | ng Deferred Outfl | ows (Inflows) of | Resources for | |
| Crown Number | Employer Neme | Net OPEB | Net OPEB | Net OPEB | Net OPEB | 2024 | Futu 2025 | Plan Years En | | 2028 | Thoroeftor |
| Group Number | Employer Name | Liability | Liability | Liability | Liability | 2024 | 2025 | 2026 | 2027 | 2020 | 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) | (6,869) | 5,374 | 5,415 |
| 722010 | Pearl River Basin Development Dist. | - | | - | - | (3,404) | (1,353) | - | (0,000) | - | - |
| 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 | (105,050) (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 |
| 722100 | 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 |
| 722200 | 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 | (12,400) (497) | (13,201) (648) | (107) | (15) | 249 | 172 |
| 722240 | 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 | (30,752) | (40,100) | (22,013) | (3,174) | 167 | 114 |
| 722200 | East MS State Hospital | 3,095,377 | 3,575,809 | 3,638,734 | 3,047,381 | (517,451) | (400) | (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) | (300,203) | (1,203) | (47,990) 21 | 331 |
| 722200 | State Fire Academy | 269,233 | 311,020 | 316.494 | 265,058 | (9,772) | (11,854) | (9,059) | (1,203) | 4.020 | 2.711 |
| 122250 | orato i no Adduniy | 200,200 | 511,020 | 010,404 | 200,000 | (3,112) | (11,00-) | (0,000) | (דיי) | 7,020 | 2,111 |

| | | Total Proportionate Share of | Plus 1% - Trend Employer's Proportionate Share of | Less 1% - 2.66% Employer's Proportionate Share of | Employer's Proportionate Share of | Rec | | ing Deferred Outfl | | Resources for | |
|-----------------------------------|---|------------------------------------|--|--|---|--------------------|--------------------|---------------------------|-----------------------|---------------|--------------|
| Group Number | Employer Name | Net OPEB Liability | Net OPEB Liability | Net OPEB Liability | Net OPEB Liability | 2024 | Fut 2025 | ure Plan Years En 2026 | ding June 30, 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 |
| UNIVERSITIES/OTHER STAT 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 |

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.