

Mississippi State and School Employees' Life and Health Insurance Plan  
 FY 2019 Implicit Rate Subsidy Employer Allocation - OPEB

**UNAUDITED**

<b>Group #</b>	<b>Department Name</b>	<b>Average Employee Enrollment</b>	<b>Implicit Rate Subsidy</b>	<b>Percentage Relationship to Total</b>
711420	Choctaw County Library	2	\$562	0.00165376%
711430	Amory Municipal Library	2	\$639	0.00187927%
711440	Evans Memorial Library	2	\$614	0.00180410%
711450	Wilkinson County Library System	2	\$690	0.00202961%
711460	Covington County Library System	5	\$1,560	0.00458541%
711470	Sharkey Issaquena County Library System	3	\$920	0.00270615%
711490	Wayne Co Library System	9	\$2,889	0.00849429%
711500	Benton Co Library System	3	\$997	0.00293166%
711510	Lamar Co Library	17	\$5,292	0.01556034%
711520	Bolivar Co Library	11	\$3,375	0.00992254%
711530	Carnegie Public Library	8	\$2,480	0.00729156%
711540	Carroll Co Library System	2	\$537	0.00157859%
711550	Central Miss Regional Library	68	\$20,965	0.06164000%
711560	Copiah-Jefferson Regional Library System	4	\$1,355	0.00398405%
711570	Dixie Regional Library System	14	\$4,244	0.01247834%
711580	East Miss Regional Library	9	\$2,608	0.00766741%
711590	Elizabeth Jones Library	5	\$1,534	0.00451024%
711600	First Regional Library	75	\$23,062	0.06780400%
711610	Greenwood-Leflore Public Library System	8	\$2,531	0.00744190%
711620	Hancock Co Library System	22	\$6,775	0.01992024%
711630	Harriette Person Memorial Library	2	\$614	0.00180410%
711640	Harrison Co Library System	45	\$13,909	0.04089288%
711650	The Library - Hattiesburg; Petal	20	\$5,983	0.01758995%
711660	Homochitto Valley Library Service (Armstrong)	6	\$1,918	0.00563780%
711670	Humphreys Co Library System	3	\$895	0.00263098%
711680	Jackson-George Regional Library	62	\$18,869	0.05547600%
711690	Jackson-Hinds Library System	68	\$20,914	0.06148966%
711700	Jennie Stephens Smith Library	6	\$1,841	0.00541229%
711710	Kemper-Newton Library	7	\$2,250	0.00661502%
711720	Laurel-Jones Co Library	11	\$3,375	0.00992254%
711730	Lee-Itawamba Library System	23	\$7,057	0.02074712%
711740	Lincoln-Lawrence-Franklin Regional Library System	17	\$5,190	0.01525966%
711750	Long Beach Public Library	5	\$1,534	0.00451024%
711760	Lowndes Co Library System	12	\$3,605	0.01059907%
711770	Madison Co-Canton Public Library	26	\$8,079	0.02375395%
711780	Marks-Quitman Co Public Library	2	\$614	0.00180410%
711790	Marshall Co Library System	6	\$1,841	0.00541229%
711800	Meridian-Lauderdale Co Library	15	\$4,551	0.01338039%
711810	Mid Miss Regional Library System	30	\$9,102	0.02676078%
711820	Neshoba Co Public Library	5	\$1,508	0.00443507%
711830	Northeast Regional Library	17	\$5,292	0.01556034%
711840	Noxubee Co Library	2	\$690	0.00202961%
711850	Oktibbeha Co Library System	6	\$1,841	0.00541229%
711860	Pearl River Co Library System	9	\$2,761	0.00811844%

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711870	Pike-Amite-Walthall Library System	15	\$4,577	0.01345556%
711880	Pine Forest Regional Library	10	\$3,068	0.00902049%
711890	South Delta Library Services (Yazoo)	3	\$818	0.00240546%
711900	South Miss Regional Library	10	\$3,094	0.00909566%
711910	Sunflower Public Library	12	\$3,528	0.01037356%
711920	Tallahatchie Co Library	3	\$920	0.00270615%
711930	Tombigbee Regional Library System	8	\$2,378	0.00699088%
711940	Warren Co-Vicksburg Public Library System	9	\$2,761	0.00811844%
711950	Washington Co Library System	13	\$3,963	0.01165146%
711960	Yalobusha Co Public Library System	2	\$460	0.00135307%
<b>Subtotal - Libraries</b>		<b>761</b>	<b>\$233,428</b>	<b>0.68630878%</b>
711970	Coahoma Community College	215	\$65,912	0.19379015%
711980	Copiah-Lincoln Community College	295	\$90,584	0.26632990%
711990	East Central Community College	201	\$61,694	0.18138698%
712000	East MS Community College	284	\$87,158	0.25625702%
712010	Hinds Community College	1,059	\$324,856	0.95511931%
712020	Holmes Community College	340	\$104,212	0.30639590%
712030	Itawamba Community College	369	\$113,288	0.33308151%
712040	Jones Co Junior College	349	\$106,999	0.31458951%
712050	Meridian Community College	302	\$92,758	0.27271941%
712060	MS Delta Community College	233	\$71,511	0.21025254%
712070	MS Gulf Coast Community College	655	\$200,958	0.59084195%
712080	Northeast MS Community College	295	\$90,354	0.26565337%
712090	Northwest MS Community College	543	\$166,724	0.49018834%
712100	Pearl River Community College	377	\$115,589	0.33984688%
712110	Southwest MS Community College	189	\$57,935	0.17033688%
<b>Subtotal - Community Colleges</b>		<b>5,706</b>	<b>\$1,750,533</b>	<b>5.14678965%</b>
712120	Aberdeen School District	158	\$48,373	0.14222302%
712130	Alcorn County School District	398	\$122,160	0.35916576%
712140	Amite County School District	174	\$53,333	0.15680615%
712150	Amory School District	189	\$57,833	0.17003619%
712160	Attala County School District	189	\$57,910	0.17026171%
712170	Baldwyn School District	112	\$34,311	0.10087912%
712180	Bay St. Louis-Waveland School	223	\$68,546	0.20153273%
712200	Benton County School District	162	\$49,754	0.14628224%
712210	Biloxi School District	653	\$200,344	0.58903785%
712220	Booneville School District	143	\$43,822	0.12884263%
712230	Brookhaven School District	383	\$117,404	0.34518400%
712240	Calhoun County School District	323	\$99,073	0.29128658%
712250	Canton School District	401	\$123,157	0.36209741%
712260	Carroll County School District	131	\$40,319	0.11854424%
712270	Chickasaw County School District	58	\$17,769	0.05224366%
712280	Choctaw County School District	224	\$68,852	0.20243478%
712290	Claiborne County School District	192	\$59,009	0.17349405%

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712300	Clarksdale School District	307	\$94,292	0.27722966%
712320	Cleveland School District	421	\$129,216	0.37991288%
712330	Clinton School District	551	\$169,127	0.49725439%
712340	Coahoma Co Agriculture High School District	24	\$7,491	0.02202502%
712350	Coahoma County School District	219	\$67,191	0.19754868%
712360	Coffeetown School District	91	\$27,766	0.08163541%
712370	Columbia School District	202	\$62,103	0.18258971%
712380	Columbus School District	447	\$137,040	0.40291512%
712390	Copiah County School District	291	\$89,306	0.26257137%
712400	Corinth School District	271	\$83,068	0.24422971%
712410	Covington County School District	385	\$118,018	0.34698810%
712420	Desoto County School District	3,284	\$1,007,628	2.96255370%
712450	East Jasper School District	142	\$43,490	0.12786541%
712460	East Tallahatchie School District	174	\$53,461	0.15718200%
712470	Enterprise School District	112	\$34,490	0.10140532%
712480	Forest School District	192	\$58,779	0.17281751%
712490	Forrest County School District	322	\$98,689	0.29015902%
712500	Forrest Co Agriculture High School District	73	\$22,243	0.06539854%
712510	Franklin County School District	184	\$56,427	0.16590180%
712520	George County School District	509	\$156,113	0.45899249%
712530	Greene County School District	254	\$78,031	0.22942107%
712540	Greenville School District	625	\$191,856	0.56408117%
712550	Greenwood School District	389	\$119,220	0.35052112%
712560	Grenada School District	557	\$170,840	0.50229083%
712570	Gulfport School District	700	\$214,611	0.63098312%
712580	Hancock County School District	456	\$139,955	0.41148458%
712590	Harrison County School District	1,712	\$525,099	1.54385648%
712600	Hattiesburg School District	538	\$164,959	0.48500156%
712610	Hazlehurst School District	200	\$61,336	0.18033458%
712630	Hinds County School District	536	\$164,397	0.48334780%
712640	Hollandale School District	98	\$29,965	0.08810010%
712650	Holly Springs School District	175	\$53,793	0.15815922%
712660	Holmes County School District	402	\$123,183	0.36217258%
712670	Houston School District	224	\$68,699	0.20198376%
712680	Humphreys County School District	222	\$68,060	0.20010449%
712710	Itawamba County School District	412	\$126,379	0.37156893%
712720	Jackson County School District	991	\$304,122	0.89415585%
712730	Jackson Independent School District	3,614	\$1,108,669	3.25962843%
712740	Jefferson County School District	185	\$56,861	0.16717971%
712750	Jefferson Davis Co School District	197	\$60,364	0.17747810%
712760	Jones County School District	1,018	\$312,431	0.91858634%
712770	Kemper County School District	191	\$58,549	0.17214098%
712780	Kosciusko School District	272	\$83,451	0.24535727%
712790	Lafayette County School District	372	\$113,978	0.33511112%
712800	Lamar County School District	1,282	\$393,402	1.15665205%
712810	Lauderdale County School District	763	\$234,016	0.68803771%

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712820	Laurel School District	437	\$134,125	0.39434566%
712830	Lawrence County School District	248	\$76,088	0.22370810%
712840	Leake County School District	347	\$106,513	0.31316127%
712850	Lee County School District	850	\$260,760	0.76666629%
712860	Leflore County School District	305	\$93,576	0.27512488%
712870	Leland School District	132	\$40,626	0.11944629%
712880	Lincoln County School District	324	\$99,277	0.29188795%
712890	Long Beach School District	319	\$97,948	0.28797907%
712900	Louisville School District	364	\$111,754	0.32857127%
712910	Lowndes County School District	652	\$199,935	0.58783512%
712930	Madison County School District	1,434	\$439,960	1.29353795%
712940	Marion County School District	271	\$83,093	0.24430488%
712950	Marshall County School District	324	\$99,533	0.29263966%
712960	Mccomb School District	335	\$102,831	0.30233668%
712970	Meridian School District	743	\$227,829	0.66984639%
712980	Monroe County School District	275	\$84,346	0.24798824%
713000	Moss Point School District	301	\$92,476	0.27189254%
713020	Natchez-Adams School District	508	\$155,755	0.45794010%
713030	Neshoba County School District	370	\$113,646	0.33413390%
713040	Nettleton School District	147	\$45,177	0.13282668%
713050	New Albany School District	280	\$85,982	0.25279917%
713060	Newton County School District	206	\$63,176	0.18574688%
713070	Newton School District	135	\$41,419	0.12177659%
713080	North Bolivar School District	136	\$41,649	0.12245312%
713090	North Panola School District	220	\$67,625	0.19882658%
713100	North Pike School District	285	\$87,491	0.25723424%
713110	North Tippah School District	143	\$43,797	0.12876746%
713120	Noxubee School District	212	\$65,171	0.19161019%
713130	Ocean Springs School District	621	\$190,552	0.56024746%
713140	Okolona School District	90	\$27,740	0.08156024%
713160	Oxford School District	505	\$154,860	0.45530912%
713170	Pascagoula School District	1,107	\$339,660	0.99864317%
713180	Pass Christian School District	237	\$72,611	0.21348488%
713190	Pearl School District	465	\$142,742	0.41967819%
713200	Pearl River Co School District	322	\$98,817	0.29053488%
713210	Perry County School District	173	\$53,154	0.15627995%
713220	Petal School District	478	\$146,500	0.43072829%
713230	Philadelphia School District	136	\$41,777	0.12282898%
713240	Picayune School District	523	\$160,485	0.47184668%
713250	Pontotoc School District	278	\$85,164	0.25039371%
713260	Pontotoc County School District	401	\$123,080	0.36187190%
713270	Poplarville School District	238	\$73,148	0.21506346%
713280	Prentiss County School District	313	\$96,005	0.28226610%
713290	Quitman School District	243	\$74,554	0.21919785%
713300	Quitman County School District	190	\$58,421	0.17176512%
713310	Rankin County School District	2,239	\$686,862	2.01946170%

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713320	Richton School District	85	\$26,027	0.07652380%
713330	Scott County School District	489	\$150,028	0.44110185%
713340	Senatobia School District	213	\$65,478	0.19251224%
713360	Simpson County School District	446	\$136,682	0.40186273%
713370	Smith County School District	319	\$97,846	0.28767839%
713380	South Delta School District	141	\$43,260	0.12718888%
713390	South Panola School District	564	\$173,141	0.50905619%
713400	South Pike School District	242	\$74,222	0.21822063%
713410	South Tippah School District	360	\$110,297	0.32428654%
713430	Starkville School District	690	\$211,824	0.62278951%
713440	Stone County School District	315	\$96,516	0.28376951%
713450	Sunflower School District	507	\$155,551	0.45733873%
713460	Tate County School District	271	\$83,093	0.24430488%
713470	Tishomingo Co School District	374	\$114,618	0.33699039%
713480	Tunica County School District	284	\$87,005	0.25580600%
713490	Tupelo School District	906	\$277,941	0.81718102%
713500	Union County School District	317	\$97,258	0.28594946%
713510	Union School District	115	\$35,411	0.10411146%
713520	Vicksburg-Warren School District	925	\$283,898	0.83469580%
713530	Walthall County School District	252	\$77,392	0.22754180%
713540	Water Valley School District	142	\$43,464	0.12779024%
713550	Wayne County School District	474	\$145,324	0.42727044%
713560	Webster County School District	217	\$66,424	0.19529356%
713570	West Bolivar School District	204	\$62,435	0.18356693%
713580	West Jasper School District	196	\$60,006	0.17642571%
713590	West Point School District	385	\$118,069	0.34713844%
713600	West Tallahatchie School District	136	\$41,572	0.12222761%
713610	Western Line School District	268	\$82,198	0.24167390%
713620	Wilkinson County School District	151	\$46,251	0.13598385%
713630	Winona County School District	163	\$50,009	0.14703395%
713640	Yazoo City School District	296	\$90,687	0.26663058%
713650	Yazoo County School District	190	\$58,165	0.17101341%
<b>Subtotal - School Districts</b>		<b>58,193</b>	<b>\$17,853,914</b>	<b>52.49277421%</b>
721340	Board of Examiners for Professional Counselors	1	\$307	0.00090205%
721350	MS Dept Of Child Protection Services	1,422	\$436,304	1.28278853%
721360	Board Of Optometry	1	\$307	0.00090205%
721380	Office Of State Public Defender	19	\$5,957	0.01751478%
721390	Board Of Tax Appeals	6	\$1,739	0.00511161%
721410	State Board Of Physical Therapy	3	\$920	0.00270615%
721430	Military Department - Support	92	\$28,098	0.08261263%
721470	Mississippi State Bar	18	\$5,650	0.01661273%
721480	MS Capital Post-Conviction Counsel	8	\$2,480	0.00729156%
721490	MS Board Of Geologists	1	\$307	0.00090205%
721500	MS Dept Of Transportation	2,858	\$876,877	2.57813058%
721520	Corrections	1,759	\$539,697	1.58677897%

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721530	Archives & History Dept	145	\$44,589	0.13109776%
721540	Legislative Peer Committee	23	\$6,929	0.02037127%
721550	Public Service Commission	78	\$23,854	0.07013429%
721560	Dept Of Environmental Quality	369	\$113,186	0.33278083%
721570	MS State Hospital	1,289	\$395,601	1.16311673%
721590	Real Estate Commission	18	\$5,650	0.01661273%
721600	Mississippi State Senate Staff	36	\$11,019	0.03239859%
721610	Mississippi State Senate Members	43	\$13,295	0.03908878%
721620	House Of Representatives Staff	49	\$14,957	0.04397488%
721630	House Of Representatives Members	106	\$32,394	0.09524132%
721640	Attorney General's Office	277	\$84,909	0.24964200%
721650	Arts Commission	11	\$3,375	0.00992254%
721660	Boswell Regional Center	1,221	\$374,457	1.10095053%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	982	\$301,335	0.88596224%
721680	Insurance Department	121	\$37,098	0.10907273%
721690	Ellisville State School	1,344	\$412,322	1.21227839%
721700	Port Authority/Gulfport	31	\$9,485	0.02788834%
721710	State Dept Of Health	1,627	\$499,020	1.46718234%
721720	State Soil & Water Conservation	11	\$3,349	0.00984737%
721730	Banking & Consumer Finance	69	\$21,272	0.06254205%
721740	Yellow Creek Port Authority	9	\$2,761	0.00811844%
721750	Workers Compensation Commission	53	\$16,235	0.04773341%
721760	Veterans Home Purchase Board	17	\$5,062	0.01488380%
721770	MS State Personnel Board	40	\$12,196	0.03585644%
721780	State Veterans Affairs Board	433	\$132,821	0.39051195%
721790	Fair Commission	19	\$5,804	0.01706376%
721800	Information Technology Services	111	\$34,158	0.10042810%
721810	State Aid Road Construction	47	\$14,522	0.04269698%
721820	Rehabilitation Services	863	\$264,646	0.77809224%
721830	Gaming Commission	103	\$31,652	0.09306137%
721840	MS Department Of Revenue	639	\$196,100	0.57655951%
721850	Joint Legislative Budget Office	24	\$7,363	0.02164917%
721860	Finance And Administration	406	\$124,614	0.36638215%
721870	Cosmetology Board	8	\$2,557	0.00751707%
721880	Board Social Workers, Marriage, Family Therapists	3	\$920	0.00270615%
721890	MS Library Commission	43	\$13,039	0.03833707%
721900	Emergency Management	110	\$33,698	0.09907502%
721910	Secretary Of State	89	\$27,357	0.08043268%
721920	Dept Of Human Services	1,406	\$431,395	1.26835575%
721930	MS Board Of Nursing	24	\$7,414	0.02179951%
721940	Dept Of Education	563	\$172,834	0.50815415%
721950	MS Community College Board	65	\$19,866	0.05840766%
721960	Military Department - Army Guard	238	\$72,892	0.21431176%
721970	Military Department - Air Guard	168	\$51,646	0.15184488%
721980	Military Department - Ycp (Shelby Base Ops)	63	\$19,303	0.05675390%
721990	Educational Television (MS Public Broadcasting)	86	\$26,232	0.07712517%

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722020	Wildlife, Fisheries & Parks	488	\$149,824	0.44050049%
722040	Public Employees Retirement System	148	\$45,279	0.13312737%
722050	Bureau Of Narcotics	125	\$38,325	0.11268093%
722060	North MS Regional Center	808	\$247,746	0.72840439%
722070	Oil & Gas Board	26	\$7,926	0.02330293%
722080	Animal Health Board	23	\$6,929	0.02037127%
722090	Treasurers Office	35	\$10,636	0.03127102%
722110	Medicaid Division	884	\$271,242	0.79748629%
722120	Agriculture & Commerce	169	\$51,952	0.15274693%
722130	MS Office Of State Auditor	127	\$38,964	0.11456019%
722150	Governor's Office	23	\$7,005	0.02059678%
722170	MS State Board Of Pharmacy	15	\$4,602	0.01353073%
722180	Supreme Court	240	\$73,582	0.21634137%
722190	Barber Examiners Board	3	\$920	0.00270615%
722200	Grand Gulf Military	4	\$1,278	0.00375854%
722220	MS Development Authority	206	\$63,202	0.18582205%
722230	Mental Health Dept Of MS	80	\$24,672	0.07253976%
722240	Motor Vehicle Commission	3	\$920	0.00270615%
722250	District Attorneys & Staff	191	\$58,447	0.17184029%
722260	Architecture Board	2	\$614	0.00180410%
722270	East MS State Hospital	934	\$286,403	0.84206253%
722280	MS State Board Of Contractors	15	\$4,602	0.01353073%
722290	State Fire Academy	57	\$17,360	0.05104093%
722320	Professional Engineers & Land Surveyors Board	5	\$1,457	0.00428473%
722360	Ethics Commission	6	\$1,841	0.00541229%
722370	Nursing Home Administrators Board	2	\$614	0.00180410%
722390	Judicial Performance Commission	3	\$920	0.00270615%
722450	MS Dept Of Employment Security	398	\$122,160	0.35916576%
722490	State Dental Examiners Board	4	\$1,227	0.00360820%
722510	Forestry Commission	249	\$76,420	0.22468532%
722520	Medical Licensure Board	21	\$6,494	0.01909337%
722530	Public Accountancy Board Of MS	5	\$1,534	0.00451024%
722590	Board Of Funeral Services	1	\$307	0.00090205%
722600	Administrative Office Of The Courts/Trial Support	273	\$83,886	0.24663517%
722620	MS Dept Of Marine Resources	141	\$43,234	0.12711371%
<b>Subtotal - CAFR State Agencies</b>		<b>25,379</b>	<b>\$7,786,354</b>	<b>22.89287043%</b>
721370	MS Charter School Authorizer Board	1	\$384	0.00112756%
721460	MS Business Finance Corp	4	\$1,227	0.00360820%
721580	Industries For The Blind	86	\$26,385	0.07757619%
722100	Pearl River Valley Water Supply	85	\$26,130	0.07682449%
722160	Pat Harrison Waterway District	30	\$9,255	0.02721180%
722210	Tombigbee River Valley Water Mgt	13	\$4,091	0.01202732%
722330	University Medical Center	8,431	\$2,586,529	7.60472223%
722340	University Of Southern MS	1,996	\$612,232	1.80003834%
722400	Alcorn State University	617	\$189,146	0.55611307%

Mississippi State and School Employees' Life and Health Insurance Plan  
 FY 2019 Implicit Rate Subsidy Employer Allocation - OPEB

**UNAUDITED**

722410	Jackson State University	963	\$295,582	0.86904883%
722420	University Of Mississippi	2,920	\$895,823	2.63383209%
722430	Mississippi State University	4,319	\$1,324,942	3.89549765%
722470	MS University Of Women	335	\$102,908	0.30256219%
722480	MS Valley State University	433	\$132,873	0.39066229%
722540	University Press Of MS	20	\$6,136	0.01804098%
722550	Institutions Of Higher Learning	79	\$24,314	0.07148737%
722560	Delta State University	465	\$142,563	0.41915200%
722570	MS Prison Industries	24	\$7,389	0.02172434%
<b>Subtotal - Universities/Other State Agencies</b>		<b>20,821</b>	<b>\$6,387,907</b>	<b>18.78125693%</b>
<b>Grand Total All</b>		<b>110,859</b>	<b>\$34,012,137</b>	<b>100.00000000%</b>