

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

Schedule of Employer Allocations
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
As of and for the Year Ended June 30, 2018

Contents

Independent Auditor's Report..... 1

Financial Statements

Schedule of Employer Allocations 3

Schedule of OPEB Amounts by Employer..... 13

Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer..... 22

Supplementary Information

Schedule of OPEB Amounts by Employer – Sensitivity and Remaining Deferred Outflows
(Inflows) of Resources 30

Notes to the Schedule of OPEB Amounts by Employer – Sensitivity and Remaining Deferred
Outflows (Inflows) of Resources..... 40

Independent Auditor's Report

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

We have audited the accompanying schedule of employer allocations of the State and School Employees' Life and Health Insurance Plan (OPEB Plan) as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total Employer OPEB expense as of and for the year ended June 30, 2018, (specified column totals), included in the accompanying schedule of OPEB amounts by employer of the OPEB Plan, and the related notes.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total Employer OPEB expense for the total of all participating entities for the State and School Employees' Life and Health Insurance Plan (OPEB Plan) as of and for the years ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of Mississippi, State and School Employees' Life and Health Insurance Plan (OPEB Plan) as of and for the year ended June 30, 2018, and our report thereon, dated May 6, 2019, expressed an unmodified opinion on those statements.

Other Information

Our audit was conducted for the purpose of forming an opinion on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer (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, 2018 is presented for purposes of additional analysis and is not a required part of the Schedules.

The Schedule of OPEB amounts by employer – sensitivity and remaining deferred outflows (inflows) of resources as of and for the year ended June 30, 2018 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Schedules. Such information has been subjected to the auditing procedures applied in the audit of the Schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Schedules or to the Schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of OPEB amounts by employer – sensitivity and remaining deferred outflows (inflows) of resources as of and for the year ended June 30, 2018, 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, State of Mississippi State and School Employees' Health Insurance Management Board, 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.

BKD, LLP

Jackson, Mississippi
May 6, 2019

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Average Employee Enrollment | Implicit Rate Subsidy | Percentage Relationship to Total |
|-------------------|---|--------------------------------|--------------------------|-------------------------------------|
| LIBRARIES: | | | | |
| 711430 | Amory Municipal Library | 3 | \$801 | 0.00239463% |
| 711440 | Evans Memorial Library | 2 | \$601 | 0.00179597% |
| 711450 | Wilkinson County Library System | 3 | \$901 | 0.00269396% |
| 711460 | Covington County Library System | 5 | \$1,502 | 0.00448994% |
| 711470 | Sharkey Issaquena County Library System | 3 | \$901 | 0.00269396% |
| 711490 | Wayne Co Library System | 10 | \$3,004 | 0.00897987% |
| 711500 | Benton Co Library System | 3 | \$901 | 0.00269396% |
| 711510 | Lamar Co Library | 17 | \$5,231 | 0.01563994% |
| 711520 | Bolivar Co Library | 13 | \$3,905 | 0.01167383% |
| 711530 | Carnegie Public Library | 9 | \$2,628 | 0.00785739% |
| 711540 | Carroll Co Library System | 2 | \$601 | 0.00179597% |
| 711550 | Central Miss Regional Library | 69 | \$20,775 | 0.06211078% |
| 711560 | Copiah-Jefferson Regional Library System | 5 | \$1,452 | 0.00434027% |
| 711570 | Dixie Regional Library System | 14 | \$4,205 | 0.01257182% |
| 711580 | East Miss Regional Library | 9 | \$2,678 | 0.00800705% |
| 711590 | Elizabeth Jones Library | 5 | \$1,502 | 0.00448994% |
| 711600 | First Regional Library | 77 | \$23,028 | 0.06884568% |
| 711610 | Greenwood-Leflore Public Library System | 8 | \$2,353 | 0.00703423% |
| 711620 | Hancock Co Library System | 24 | \$7,184 | 0.02147686% |
| 711630 | Harriette Person Memorial Library | 2 | \$601 | 0.00179597% |
| 711640 | Harrison Co Library System | 47 | \$14,042 | 0.04198090% |
| 711650 | The Library - Hattiesburg; Petal | 18 | \$5,457 | 0.01631343% |
| 711660 | Judge George W. Armstrong Library | 7 | \$2,178 | 0.00651041% |
| 711670 | Humphreys Co Library System | 2 | \$726 | 0.00217014% |
| 711680 | Jackson-George Regional Library | 62 | \$18,723 | 0.05597453% |
| 711690 | Jackson-Hinds Library System | 69 | \$20,700 | 0.06188628% |
| 711700 | Jennie Stephens Smith Library | 4 | \$1,327 | 0.00396611% |
| 711710 | Kemper-Newton Library | 8 | \$2,353 | 0.00703423% |
| 711720 | Laurel-Jones Co Library | 12 | \$3,554 | 0.01062618% |
| 711730 | Lee-Itawamba Library System | 24 | \$7,084 | 0.02117753% |
| 711740 | Lincoln-Lawrence-Franklin Regional Library System | 17 | \$5,056 | 0.01511612% |
| 711750 | Long Beach Public Library | 5 | \$1,477 | 0.00441510% |
| 711760 | Columbus-Lowndes Public Library | 12 | \$3,579 | 0.01070101% |
| 711770 | Madison Co-Canton Public Library | 26 | \$7,910 | 0.02364700% |
| 711780 | Marks-Quitman Co Public Library | 2 | \$601 | 0.00179597% |
| 711790 | Marshall Co Library System | 6 | \$1,802 | 0.00538792% |
| 711800 | Meridian-Lauderdale Co Library | 16 | \$4,806 | 0.01436779% |
| 711810 | Mid Miss Regional Library System | 30 | \$9,061 | 0.02708928% |
| 711820 | Neshoba Co Public Library | 4 | \$1,302 | 0.00389128% |
| 711830 | Northeast Regional Library | 17 | \$5,181 | 0.01549028% |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Average Employee Enrollment | Implicit Rate Subsidy | Percentage Relationship to Total |
|---------------------|---|------------------------------------|------------------------------|---|
| 711840 | Noxubee Co Library | 3 | \$901 | 0.00269396% |
| 711850 | Oktibbeha Co Library System | 6 | \$1,827 | 0.00546276% |
| 711860 | Pearl River Co Library System | 9 | \$2,753 | 0.00823155% |
| 711870 | Pike-Amite-Walthall Library System | 17 | \$5,056 | 0.01511612% |
| 711880 | Pine Forest Regional Library | 10 | \$3,079 | 0.00920437% |
| 711890 | Yazoo Library Association | 4 | \$1,176 | 0.00351712% |
| 711900 | South Miss Regional Library | 9 | \$2,678 | 0.00800705% |
| 711910 | Sunflower Public Library | 13 | \$3,855 | 0.01152417% |
| 711920 | Tallahatchie Co Library | 2 | \$576 | 0.00172114% |
| 711930 | Tombigbee Regional Library System | 8 | \$2,403 | 0.00718390% |
| 711940 | Warren Co-Vicksburg Public Library System | 9 | \$2,603 | 0.00778256% |
| 711950 | Washington Co Library System | 13 | \$4,030 | 0.01204799% |
| 711960 | Yalobusha Co Public Library System | 1 | \$325 | 0.00097282% |
| | Total Libraries | 776 | 232,935 | 0.69638902% |

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|----------------------------|----------------------------------|--------------------------------|--------------------------|-------------------------------------|
| COMMUNITY COLLEGES: | | | | |
| 711970 | Coahoma Community College | 212 | \$63,528 | 0.18992428% |
| 711980 | Copiah-Lincoln Community College | 297 | \$89,059 | 0.26625319% |
| 711990 | East Central Community College | 196 | \$58,722 | 0.17555649% |
| 712000 | East MS Community College | 292 | \$87,582 | 0.26183809% |
| 712010 | Hinds Community College | 1,049 | \$315,136 | 0.94213820% |
| 712020 | Holmes Community College | 345 | \$103,727 | 0.31010490% |
| 712030 | Itawamba Community College | 370 | \$111,061 | 0.33203075% |
| 712040 | Jones Co Junior College | 350 | \$105,154 | 0.31437034% |
| 712050 | Meridian Community College | 303 | \$90,861 | 0.27164112% |
| 712060 | MS Delta Community College | 229 | \$68,659 | 0.20526490% |
| 712070 | MS Gulf Coast Community College | 655 | \$196,616 | 0.58780743% |
| 712080 | Northeast MS Community College | 287 | \$86,231 | 0.25779715% |
| 712090 | Northwest MS Community College | 546 | \$164,001 | 0.49030099% |
| 712100 | Pearl River Community College | 373 | \$111,962 | 0.33472471% |
| 712110 | Southwest MS Community College | 182 | \$54,667 | 0.16343366% |
| | Total Community Colleges | 5,683 | \$1,706,966 | 5.10318620% |

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

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| Group Number | Employer Name | Average Employee Enrollment | Implicit Rate Subsidy | Percentage Relationship to Total |
|--------------------------|---|--------------------------------|--------------------------|-------------------------------------|
| SCHOOL DISTRICTS: | | | | |
| 712120 | Aberdeen School District | 158 | \$47,508 | 0.14203164% |
| 712130 | Alcorn County School District | 392 | \$117,744 | 0.35201097% |
| 712140 | Amite County School District | 168 | \$50,412 | 0.15071218% |
| 712150 | Amory School District | 185 | \$55,593 | 0.16620246% |
| 712160 | Attala County School District | 186 | \$55,743 | 0.16665145% |
| 712170 | Baldwyn School District | 111 | \$33,241 | 0.09937725% |
| 712180 | Bay St. Louis-Waveland School | 226 | \$67,883 | 0.20294510% |
| 712200 | Benton County School District | 169 | \$50,612 | 0.15131084% |
| 712210 | Biloxi School District | 628 | \$188,756 | 0.56431010% |
| 712220 | Booneville School District | 142 | \$42,702 | 0.12766384% |
| 712230 | Brookhaven School District | 391 | \$117,569 | 0.35148714% |
| 712240 | Calhoun County School District | 317 | \$95,242 | 0.28473676% |
| 712250 | Canton School District | 385 | \$115,592 | 0.34557539% |
| 712260 | Carroll County School District | 142 | \$42,752 | 0.12781351% |
| 712270 | Chickasaw County School District | 59 | \$17,797 | 0.05320574% |
| 712280 | Choctaw County School District | 224 | \$67,157 | 0.20077496% |
| 712290 | Claiborne County School District | 207 | \$62,201 | 0.18595817% |
| 712300 | Clarksdale School District | 315 | \$94,591 | 0.28279112% |
| 712320 | Cleveland School District | 436 | \$130,986 | 0.39159723% |
| 712330 | Clinton School District | 534 | \$160,472 | 0.47974964% |
| 712340 | Coahoma Co Agriculture High School District | 30 | \$8,986 | 0.02686478% |
| 712350 | Coahoma County School District | 217 | \$65,055 | 0.19448905% |
| 712360 | Coffeetown School District | 91 | \$27,359 | 0.08179166% |
| 712370 | Columbia School District | 193 | \$57,971 | 0.17331152% |
| 712380 | Columbus School District | 463 | \$138,945 | 0.41539389% |
| 712390 | Copiah County School District | 289 | \$86,831 | 0.25959312% |
| 712400 | Corinth School District | 269 | \$80,699 | 0.24125922% |
| 712410 | Covington County School District | 381 | \$114,315 | 0.34175895% |
| 712420 | Desoto County School District | 3,191 | \$958,375 | 2.86517770% |
| 712440 | Durant School District | 53 | \$15,769 | 0.04714433% |
| 712450 | East Jasper School District | 135 | \$40,525 | 0.12115343% |
| 712460 | East Tallahatchie School District | 181 | \$54,241 | 0.16216151% |
| 712470 | Enterprise School District | 113 | \$33,992 | 0.10162221% |
| 712480 | Forest School District | 189 | \$56,870 | 0.17001890% |
| 712490 | Forrest County School District | 318 | \$95,642 | 0.28593408% |
| 712500 | Forrest Co Agriculture High School Distict | 76 | \$22,853 | 0.06832186% |
| 712510 | Franklin County School District | 185 | \$55,418 | 0.16567863% |
| 712520 | George County School District | 494 | \$148,257 | 0.44323150% |
| 712530 | Greene County School District | 259 | \$77,720 | 0.23235418% |
| 712540 | Greenville School District | 640 | \$192,286 | 0.57486145% |

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Schedule of Employer Allocations
As of and for the Year Ended June 30, 2018

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|---------------------|-------------------------------------|------------------------------------|------------------------------|---|
| 712550 | Greenwood School District | 374 | \$112,213 | 0.33547304% |
| 712560 | Grenada School District | 549 | \$165,027 | 0.49336911% |
| 712570 | Gulfport School District | 695 | \$208,681 | 0.62387658% |
| 712580 | Hancock County School District | 453 | \$136,092 | 0.40686302% |
| 712590 | Harrison County School District | 1,684 | \$505,720 | 1.51191105% |
| 712600 | Hattiesburg School District | 547 | \$164,326 | 0.49127381% |
| 712610 | Hazlehurst School District | 212 | \$63,653 | 0.19029845% |
| 712630 | Hinds County School District | 569 | \$170,909 | 0.51095470% |
| 712640 | Hollandale School District | 90 | \$27,133 | 0.08111817% |
| 712650 | Holly Springs School District | 177 | \$53,165 | 0.15894373% |
| 712660 | Holmes County School District | 361 | \$108,358 | 0.32394887% |
| 712670 | Houston School District | 231 | \$69,310 | 0.20721054% |
| 712680 | Humphreys County School District | 225 | \$67,458 | 0.20167295% |
| 712710 | Itawamba County School District | 425 | \$127,656 | 0.38164454% |
| 712720 | Jackson County School District | 967 | \$290,381 | 0.86812909% |
| 712730 | Jackson Independent School District | 3,729 | \$1,119,948 | 3.34821996% |
| 712740 | Jefferson County School District | 181 | \$54,317 | 0.16238601% |
| 712750 | Jefferson Davis Co School District | 204 | \$61,300 | 0.18326421% |
| 712760 | Jones County School District | 1,001 | \$300,794 | 0.89925931% |
| 712770 | Kemper County School District | 200 | \$60,149 | 0.17982193% |
| 712780 | Kosciusko School District | 268 | \$80,374 | 0.24028640% |
| 712790 | Lafayette County School District | 369 | \$110,811 | 0.33128243% |
| 712800 | Lamar County School District | 1,196 | \$359,340 | 1.07429197% |
| 712810 | Lauderdale County School District | 763 | \$229,281 | 0.68546353% |
| 712820 | Laurel School District | 454 | \$136,467 | 0.40798550% |
| 712830 | Lawrence County School District | 247 | \$74,141 | 0.22165316% |
| 712840 | Leake County School District | 352 | \$105,780 | 0.31624115% |
| 712850 | Lee County School District | 852 | \$255,914 | 0.76508506% |
| 712860 | Leflore County School District | 297 | \$89,109 | 0.26640286% |
| 712870 | Leland School District | 135 | \$40,450 | 0.12092894% |
| 712880 | Lincoln County School District | 323 | \$97,094 | 0.29027435% |
| 712890 | Long Beach School District | 316 | \$94,766 | 0.28331495% |
| 712900 | Louisville School District | 365 | \$109,534 | 0.32746598% |
| 712910 | Lowndes County School District | 627 | \$188,381 | 0.56318761% |
| 712920 | Lumberton School District | 80 | \$24,155 | 0.07221313% |
| 712930 | Madison County School District | 1,407 | \$422,618 | 1.26346794% |
| 712940 | Marion County School District | 270 | \$81,024 | 0.24223204% |
| 712950 | Marshall County School District | 332 | \$99,622 | 0.29783241% |
| 712960 | Mccomb School District | 328 | \$98,596 | 0.29476429% |
| 712970 | Meridian School District | 766 | \$230,082 | 0.68785817% |
| 712980 | Monroe County School District | 270 | \$81,049 | 0.24230687% |

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

State of Mississippi
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Schedule of Employer Allocations
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|---------------------|-----------------------------------|------------------------------------|------------------------------|---|
| 712990 | Montgomery County School District | 56 | \$16,746 | 0.05006278% |
| 713000 | Moss Point School District | 298 | \$89,460 | 0.26745051% |
| 713020 | Natchez-Adams School District | 513 | \$154,214 | 0.46104158% |
| 713030 | Neshoba County School District | 369 | \$110,711 | 0.33098310% |
| 713040 | Nettleton School District | 146 | \$43,729 | 0.13073196% |
| 713050 | New Albany School District | 278 | \$83,352 | 0.24919144% |
| 713060 | Newton County School District | 204 | \$61,400 | 0.18356354% |
| 713070 | Newton School District | 134 | \$40,149 | 0.12003095% |
| 713080 | North Bolivar School District | 167 | \$50,262 | 0.15026319% |
| 713090 | North Panola School District | 217 | \$65,080 | 0.19456389% |
| 713100 | North Pike School District | 277 | \$83,327 | 0.24911661% |
| 713110 | North Tippah School District | 146 | \$43,729 | 0.13073196% |
| 713120 | Noxubee School District | 245 | \$73,515 | 0.21978236% |
| 713130 | Ocean Springs School District | 605 | \$181,773 | 0.54343190% |
| 713140 | Okolona School District | 92 | \$27,584 | 0.08246515% |
| 713160 | Oxford School District | 509 | \$152,762 | 0.45670130% |
| 713170 | Pascagoula School District | 1,113 | \$334,435 | 0.99983387% |
| 713180 | Pass Christian School District | 234 | \$70,311 | 0.21020383% |
| 713190 | Pearl School District | 463 | \$139,196 | 0.41614222% |
| 713200 | Pearl River Co School District | 318 | \$95,517 | 0.28555992% |
| 713210 | Perry County School District | 173 | \$51,914 | 0.15520211% |
| 713220 | Petal School District | 467 | \$140,247 | 0.41928517% |
| 713230 | Philadelphia School District | 133 | \$39,799 | 0.11898330% |
| 713240 | Picayune School District | 517 | \$155,190 | 0.46396003% |
| 713250 | Pontotoc School District | 271 | \$81,475 | 0.24357902% |
| 713260 | Pontotoc County School District | 392 | \$117,594 | 0.35156197% |
| 713270 | Poplarville School District | 235 | \$70,486 | 0.21072765% |
| 713280 | Prentiss County School District | 318 | \$95,492 | 0.28548509% |
| 713290 | Quitman School District | 243 | \$72,964 | 0.21813605% |
| 713300 | Quitman County School District | 189 | \$56,895 | 0.17009373% |
| 713310 | Rankin County School District | 2,196 | \$659,533 | 1.97175531% |
| 713320 | Richton School District | 88 | \$26,382 | 0.07887321% |
| 713330 | Scott County School District | 496 | \$148,882 | 0.44510230% |
| 713340 | Senatobia School District | 201 | \$60,324 | 0.18034575% |
| 713360 | Simpson County School District | 450 | \$135,015 | 0.40364523% |
| 713370 | Smith County School District | 325 | \$97,645 | 0.29192066% |
| 713380 | South Delta School District | 140 | \$42,177 | 0.12609236% |
| 713390 | South Panola School District | 552 | \$165,878 | 0.49591341% |
| 713400 | South Pike School District | 238 | \$71,563 | 0.21394544% |
| 713410 | South Tippah School District | 359 | \$107,707 | 0.32200323% |
| 713430 | Starkville-Oktibbeha | 698 | \$209,757 | 0.62709437% |

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|--------------|-----------------------------------|--------------------------------|--------------------------|-------------------------------------|
| 713440 | Stone County School District | 320 | \$96,093 | 0.28728106% |
| 713450 | Sunflower School District | 520 | \$156,191 | 0.46695332% |
| 713460 | Tate County School District | 269 | \$80,749 | 0.24140888% |
| 713470 | Tishomingo Co School District | 368 | \$110,410 | 0.33008511% |
| 713480 | Tunica County School District | 286 | \$85,930 | 0.25689916% |
| 713490 | Tupelo School District | 890 | \$267,228 | 0.79890924% |
| 713500 | Union County School District | 311 | \$93,515 | 0.27957334% |
| 713510 | Union School District | 110 | \$33,040 | 0.09877859% |
| 713520 | Vicksburg-Warren School District | 925 | \$277,740 | 0.83033880% |
| 713530 | Walthall County School District | 258 | \$77,620 | 0.23205485% |
| 713540 | Water Valley School District | 141 | \$42,327 | 0.12654136% |
| 713550 | Wayne County School District | 474 | \$142,249 | 0.42527175% |
| 713560 | Webster County School District | 213 | \$63,903 | 0.19104677% |
| 713570 | West Bolivar School District | 212 | \$63,603 | 0.19014878% |
| 713580 | West Jasper School District | 199 | \$59,873 | 0.17899877% |
| 713590 | West Point School District | 400 | \$120,222 | 0.35941936% |
| 713600 | West Tallahatchie School District | 138 | \$41,426 | 0.12384740% |
| 713610 | Western Line School District | 260 | \$78,021 | 0.23325217% |
| 713620 | Wilkinson County School District | 155 | \$46,657 | 0.13948734% |
| 713630 | Winona County School District | 143 | \$42,928 | 0.12833733% |
| 713640 | Yazoo City School District | 274 | \$82,326 | 0.24612331% |
| 713650 | Yazoo County School District | 193 | \$58,046 | 0.17353602% |
| | Total School Districts | 58,149 | \$17,466,108 | 52.21705543% |

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Schedule of Employer Allocations
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Average Employee Enrollment | Implicit Rate Subsidy | Percentage Relationship to Total |
|-----------------------------------|--|-----------------------------|-----------------------|----------------------------------|
| AGENCIES AND UNIVERSITIES: | | | | |
| 721340 | MS State Board of Examiners for Prof Counselors | 1 | \$275 | 0.00082315% |
| 721350 | MS Dept Of Child Protection Services | 1,525 | \$458,011 | 1.36928076% |
| 721360 | MS Board Of Optometry | 1 | \$300 | 0.00089799% |
| 721370 | Charter School Authorizer Board | 2 | \$501 | 0.00149665% |
| 721380 | Office Of State Public Defender | 20 | \$6,007 | 0.01795974% |
| 721390 | Board Of Tax Appeals | 6 | \$1,652 | 0.00493893% |
| 721410 | MS State Board Of Physical Therapy | 3 | \$901 | 0.00269396% |
| 721430 | Military Department - Adjutant General's Office | 94 | \$28,285 | 0.08456046% |
| 721460 | MS Business Finance Corp | 4 | \$1,201 | 0.00359195% |
| 721470 | Mississippi State Bar | 21 | \$6,158 | 0.01840874% |
| 721480 | MS Capital Post-Conviction Counsel | 8 | \$2,303 | 0.00688457% |
| 721490 | MS Board Of Geologists | 1 | \$300 | 0.00089799% |
| 721500 | MS Dept Of Transportation | 2,925 | \$878,577 | 2.62661245% |
| 721510 | South MS Regional Center | 375 | \$112,563 | 0.33652069% |
| 721520 | MS Dept Of Corrections | 1,922 | \$577,308 | 1.72593132% |
| 721530 | Archives & History Dept | 135 | \$40,575 | 0.12130310% |
| 721540 | Legislative Peer Committee | 21 | \$6,283 | 0.01878290% |
| 721550 | MS Public Service Commission | 80 | \$24,029 | 0.07183897% |
| 721560 | Dept Of Environmental Quality | 369 | \$110,836 | 0.33135726% |
| 721570 | MS State Hospital | 1,350 | \$405,422 | 1.21205817% |
| 721580 | MS Industries For The Blind | 65 | \$19,449 | 0.05814467% |
| 721590 | MS Real Estate Commission | 19 | \$5,707 | 0.01706176% |
| 721600 | Mississippi State Senate Staff | 37 | \$10,988 | 0.03285136% |
| 721610 | Mississippi State Senate Members | 44 | \$13,166 | 0.03936177% |
| 721620 | MS House Of Representatives Staff | 49 | \$14,718 | 0.04400137% |
| 721630 | MS House Of Representatives Members | 107 | \$32,014 | 0.09571046% |
| 721640 | Attorney General'S Office | 281 | \$84,378 | 0.25225956% |
| 721650 | MS Arts Commission | 10 | \$3,079 | 0.00920437% |
| 721660 | Boswell Regional Center | 556 | \$167,105 | 0.49958019% |
| 721670 | MS Highway Safety Patrol (Dept Of Public Safety) | 979 | \$294,085 | 0.87920426% |
| 721680 | State Insurance Department | 127 | \$38,122 | 0.11396954% |
| 721690 | Ellisville State School | 1,099 | \$330,230 | 0.98726205% |
| 721700 | MS Port Authority/Gulfport | 28 | \$8,385 | 0.02506881% |
| 721710 | State Dept Of Health | 1,673 | \$502,391 | 1.50195836% |
| 721720 | State Soil & Water Conservation | 9 | \$2,703 | 0.00808188% |
| 721730 | Banking & Consumer Finance | 70 | \$21,051 | 0.06293393% |
| 721740 | Yellow Creek Port Authority | 9 | \$2,703 | 0.00808188% |
| 721750 | MS Workers Compensation Commission | 54 | \$16,170 | 0.04834164% |
| 721760 | Veterans Home Purchase Board | 17 | \$5,081 | 0.01519095% |
| 721770 | MS State Personnel Board | 43 | \$12,966 | 0.03876311% |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Average Employee Enrollment | Implicit Rate Subsidy | Percentage Relationship to Total |
|---------------------|---|------------------------------------|------------------------------|---|
| 721780 | State Veterans Affairs Board | 454 | \$136,367 | 0.40768617% |
| 721790 | State Fair Commission | 17 | \$5,181 | 0.01549028% |
| 721800 | MS Dept Of Information Technology Services | 122 | \$36,745 | 0.10985376% |
| 721810 | State Aid Road Construction | 49 | \$14,718 | 0.04400137% |
| 721820 | Rehabilitation Services | 888 | \$266,802 | 0.79763710% |
| 721830 | MS Gaming Commission | 106 | \$31,839 | 0.09518664% |
| 721840 | MS Department Of Revenue | 696 | \$208,906 | 0.62455007% |
| 721850 | Joint Legislative Budget Office | 23 | \$6,933 | 0.02072854% |
| 721860 | MS Finance And Administration | 403 | \$121,174 | 0.36226299% |
| 721870 | MS Cosmetology Board | 8 | \$2,428 | 0.00725873% |
| 721880 | Board Social Workers, Marriage, Family Therapists | 3 | \$901 | 0.00269396% |
| 721890 | MS Library Commission | 41 | \$12,365 | 0.03696714% |
| 721900 | MS Emergency Management | 111 | \$33,441 | 0.09997590% |
| 721910 | MS Secretary Of State | 93 | \$27,859 | 0.08328831% |
| 721920 | MS Dept Of Human Services | 1,451 | \$435,759 | 1.30275487% |
| 721930 | MS Board Of Nursing | 26 | \$7,785 | 0.02327283% |
| 721940 | MS Dept Of Education | 581 | \$174,564 | 0.52188021% |
| 721950 | MS Community College Board | 46 | \$13,667 | 0.04085842% |
| 721960 | Military Department - Army Guard | 224 | \$67,257 | 0.20107429% |
| 721970 | Military Department - Air Guard | 167 | \$50,036 | 0.14958969% |
| 721980 | Military Department - Ycp (Shelby Base Ops) | 63 | \$18,898 | 0.05649836% |
| 721990 | Educational Television (MS Public Broadcasting) | 84 | \$25,181 | 0.07528126% |
| 722010 | Pearl River Basin Development Dist. | 3 | \$876 | 0.00261913% |
| 722020 | MS Dept Of Wildlife, Fisheries & Parks | 495 | \$148,807 | 0.44487781% |
| 722040 | Public Employees Retirement System | 146 | \$43,804 | 0.13095646% |
| 722050 | MS Bureau Of Narcotics | 130 | \$39,173 | 0.11711249% |
| 722060 | North MS Regional Center | 756 | \$226,928 | 0.67842930% |
| 722070 | MS Oil & Gas Board | 25 | \$7,634 | 0.02282384% |
| 722080 | MS Animal Health Board | 25 | \$7,559 | 0.02259934% |
| 722090 | State Treasurer's Office | 33 | \$9,962 | 0.02978324% |
| 722100 | Pearl River Valley Water Supply | 88 | \$26,357 | 0.07879837% |
| 722110 | Medicaid Division | 919 | \$275,938 | 0.82495087% |
| 722120 | MS Dept Of Agriculture & Commerce | 166 | \$49,761 | 0.14876654% |
| 722130 | MS Office Of State Auditor | 122 | \$36,745 | 0.10985376% |
| 722150 | Governor's Office | 21 | \$6,283 | 0.01878290% |
| 722160 | Pat Harrison Waterway District | 34 | \$10,062 | 0.03008257% |
| 722170 | MS State Board Of Pharmacy | 16 | \$4,756 | 0.01421813% |
| 722180 | MS Supreme Court | 242 | \$72,639 | 0.21716323% |
| 722190 | Barber Examiners Board | 3 | \$901 | 0.00269396% |
| 722200 | Grand Gulf Military | 4 | \$1,201 | 0.00359195% |
| 722210 | Tombigbee River Valley Water Mgt | 12 | \$3,654 | 0.01092551% |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of Employer Allocations
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Average Employee Enrollment | Implicit Rate Subsidy | Percentage Relationship to Total |
|--------------|---|--------------------------------|--------------------------|-------------------------------------|
| 722220 | MS Development Authority | 214 | \$64,404 | 0.19254341% |
| 722230 | Mental Health Dept Of MS | 79 | \$23,779 | 0.07109065% |
| 722240 | MS Motor Vehicle Commission | 3 | \$901 | 0.00269396% |
| 722250 | District Attorneys & Staff | 191 | \$57,295 | 0.17129105% |
| 722260 | State Architecture Board | 2 | \$626 | 0.00187081% |
| 722270 | East MS State Hospital | 949 | \$285,150 | 0.85248915% |
| 722280 | MS State Board Of Contractors | 15 | \$4,506 | 0.01346981% |
| 722290 | State Fire Academy | 55 | \$16,520 | 0.04938929% |
| 722310 | Hudspeth Center | 636 | \$191,159 | 0.57149400% |
| 722320 | Professional Engineers & Land Surveyors Board | 5 | \$1,502 | 0.00448994% |
| 722330 | University Medical Center | 8,175 | \$2,455,644 | 7.34141931% |
| 722340 | University Of Southern MS | 2,022 | \$607,294 | 1.81558038% |
| 722360 | MS Ethics Commission | 6 | \$1,677 | 0.00501376% |
| 722370 | Nursing Home Administrators Board | 2 | \$601 | 0.00179597% |
| 722390 | MS Judicial Performance Commission | 4 | \$1,076 | 0.00321779% |
| 722400 | Alcorn State University | 637 | \$191,360 | 0.57209265% |
| 722410 | Jackson State University | 1,034 | \$310,631 | 0.92866839% |
| 722420 | University Of Mississippi | 2,915 | \$875,573 | 2.61763258% |
| 722430 | Mississippi State University | 4,281 | \$1,285,801 | 3.84405854% |
| 722450 | MS Dept Of Employment Security | 414 | \$124,252 | 0.37146736% |
| 722470 | MS University Of Women | 340 | \$102,225 | 0.30561496% |
| 722480 | MS Valley State University | 443 | \$133,188 | 0.39818247% |
| 722490 | State Dental Examiners Board | 6 | \$1,752 | 0.00523826% |
| 722510 | MS Forestry Commission | 255 | \$76,444 | 0.22853773% |
| 722520 | Medical Licensure Board | 16 | \$4,906 | 0.01466712% |
| 722530 | Public Accountancy Board Of MS | 5 | \$1,452 | 0.00434027% |
| 722540 | University Press Of MS | 20 | \$6,007 | 0.01795974% |
| 722550 | MS Institutions Of Higher Learning | 80 | \$23,904 | 0.07146481% |
| 722560 | Delta State University | 471 | \$141,323 | 0.42250296% |
| 722570 | MS Prison Industries | 31 | \$9,161 | 0.02738861% |
| 722590 | Board Of Funeral Services | 1 | \$300 | 0.00089799% |
| 722600 | Administrative Office Of The Courts/Trial Support | 279 | \$83,678 | 0.25016426% |
| 722620 | MS Dept Of Marine Resources | 136 | \$40,925 | 0.12235075% |
| 722630 | Mississippi Auctioneers Commission | 1 | \$200 | 0.00059866% |
| | Total Agencies/Universities | 46,753 | \$14,043,040 | 41.98336935% |
| | Grand Total All | 111,360 | \$33,449,049 | 100.00000000% |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|-------------------|---|--------------------|--|------------------------|-----------------------|--------------------------------------|--|--|-----------------------|-------------------------------------|-------------------------------------|---|-----------------------------|--------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Differences Between Expected and Actual Experience | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense | |
| LIBRARIES: | | | | | | | | | | | | | | |
| 711430 | Amory Municipal Library | 18,524 | 38 | 0 | 78 | 116 | 0 | 1,320 | 0 | 1,780 | 3,100 | 886 | (314) | 572 |
| 711440 | Evans Memorial Library | 13,893 | 28 | 0 | 202 | 230 | 0 | 990 | 0 | 1,628 | 2,618 | 664 | (309) | 355 |
| 711450 | Wilkinson County Library System | 20,839 | 42 | 0 | 5,867 | 5,909 | 0 | 1,485 | 0 | 0 | 1,485 | 996 | 1,169 | 2,165 |
| 711460 | Covington County Library System | 34,732 | 71 | 0 | 1,388 | 1,459 | 0 | 2,475 | 0 | 8 | 2,483 | 1,660 | 295 | 1,955 |
| 711470 | Sharkey Issaquena County Library System | 20,839 | 42 | 0 | 380 | 422 | 0 | 1,485 | 0 | 0 | 1,485 | 996 | 72 | 1,068 |
| 711490 | Wayne Co Library System | 69,464 | 141 | 0 | 2,944 | 3,085 | 0 | 4,949 | 0 | 0 | 4,949 | 3,321 | 598 | 3,919 |
| 711500 | Benton Co Library System | 20,839 | 42 | 0 | 302 | 344 | 0 | 1,485 | 0 | 4,957 | 6,442 | 996 | (999) | (3) |
| 711510 | Lamar Co Library | 120,983 | 246 | 0 | 11,079 | 11,325 | 0 | 8,620 | 0 | 0 | 8,620 | 5,784 | 2,168 | 7,952 |
| 711520 | Bolivar Co Library | 90,303 | 184 | 0 | 18,196 | 18,380 | 0 | 6,434 | 0 | 0 | 6,434 | 4,317 | 3,610 | 7,927 |
| 711530 | Carnegie Public Library | 60,781 | 124 | 0 | 6,446 | 6,570 | 0 | 4,331 | 0 | 0 | 4,331 | 2,906 | 1,234 | 4,140 |
| 711540 | Carroll Co Library System | 13,893 | 28 | 0 | 202 | 230 | 0 | 990 | 0 | 369 | 1,359 | 664 | (41) | 623 |
| 711550 | Central Miss Regional Library | 480,458 | 978 | 0 | 4,416 | 5,394 | 0 | 34,234 | 0 | 3,674 | 37,908 | 22,969 | 36 | 23,005 |
| 711560 | Copiah-Jefferson Regional Library System | 33,574 | 68 | 0 | 3,065 | 3,133 | 0 | 2,392 | 0 | 537 | 2,929 | 1,605 | 552 | 2,157 |
| 711570 | Dixie Regional Library System | 97,249 | 198 | 0 | 3,029 | 3,227 | 0 | 6,929 | 0 | 0 | 6,929 | 4,649 | 606 | 5,255 |
| 711580 | East Miss Regional Library | 61,939 | 126 | 0 | 2,715 | 2,841 | 0 | 4,413 | 0 | 0 | 4,413 | 2,961 | 567 | 3,528 |
| 711590 | Elizabeth Jones Library | 34,732 | 71 | 0 | 0 | 71 | 0 | 2,475 | 0 | 5,218 | 7,693 | 1,660 | (997) | 663 |
| 711600 | First Regional Library | 532,556 | 1,084 | 0 | 6,840 | 7,924 | 0 | 37,946 | 0 | 0 | 37,946 | 25,460 | 1,426 | 26,886 |
| 711610 | Greenwood-Leflore Public Library System | 54,413 | 111 | 0 | 0 | 111 | 0 | 3,877 | 0 | 3,659 | 7,536 | 2,601 | (729) | 1,872 |
| 711620 | Hancock Co Library System | 166,134 | 338 | 0 | 0 | 338 | 0 | 11,837 | 0 | 10,206 | 22,043 | 7,942 | (1,941) | 6,001 |
| 711630 | Harriette Person Memorial Library | 13,893 | 28 | 0 | 253 | 281 | 0 | 990 | 0 | 0 | 990 | 664 | 48 | 712 |
| 711640 | Harrison Co Library System | 324,743 | 661 | 0 | 2,483 | 3,144 | 0 | 23,139 | 0 | 2,454 | 25,593 | 15,525 | 74 | 15,599 |
| 711650 | The Library - Hattiesburg; Petal | 126,193 | 257 | 0 | 4,542 | 4,799 | 0 | 4,542 | 0 | 0 | 8,991 | 6,033 | 959 | 6,992 |
| 711660 | Judge George W. Armstrong Library | 50,361 | 103 | 0 | 1,896 | 1,999 | 0 | 3,588 | 0 | 6,952 | 10,540 | 2,408 | (884) | 1,524 |
| 711670 | Humphreys Co Library System | 16,787 | 34 | 0 | 1,764 | 1,798 | 0 | 1,196 | 0 | 5,391 | 6,587 | 803 | (623) | 180 |
| 711680 | Jackson-George Regional Library | 432,991 | 882 | 0 | 17,871 | 18,753 | 0 | 30,851 | 0 | 0 | 30,851 | 20,700 | 3,445 | 24,145 |
| 711690 | Jackson-Hinds Library System | 478,721 | 975 | 0 | 28,729 | 29,704 | 0 | 34,110 | 0 | 20,707 | 54,817 | 22,886 | 2,278 | 25,164 |
| 711700 | Jennie Stephens Smith Library | 30,680 | 62 | 0 | 3,108 | 3,170 | 0 | 2,186 | 0 | 0 | 2,186 | 1,467 | 579 | 2,046 |
| 711710 | Kemper-Newton Library | 54,413 | 111 | 0 | 14,107 | 14,218 | 0 | 3,877 | 0 | 2,792 | 6,669 | 2,601 | 2,019 | 4,620 |
| 711720 | Laurel-Jones Co Library | 82,199 | 167 | 0 | 2,993 | 3,160 | 0 | 5,857 | 0 | 0 | 5,857 | 3,930 | 632 | 4,562 |
| 711730 | Lee-Itawamba Library System | 163,819 | 334 | 0 | 5,235 | 5,569 | 0 | 11,672 | 0 | 1,719 | 13,391 | 7,832 | 796 | 8,628 |
| 711740 | Lincoln-Lawrence-Franklin Regional Library System | 116,931 | 238 | 0 | 2,583 | 2,821 | 0 | 8,332 | 0 | 11,619 | 19,951 | 5,590 | (1,602) | 3,988 |
| 711750 | Long Beach Public Library | 34,153 | 70 | 0 | 128 | 198 | 0 | 2,433 | 0 | 17 | 2,450 | 1,633 | 24 | 1,657 |
| 711760 | Columbus-Lowndes Public Library | 82,778 | 169 | 0 | 1,202 | 1,371 | 0 | 5,898 | 0 | 1,794 | 7,692 | 3,957 | (158) | 3,799 |
| 711770 | Madison Co-Canton Public Library | 182,921 | 372 | 0 | 12,388 | 12,760 | 0 | 13,034 | 0 | 8,177 | 21,211 | 8,745 | 554 | 9,299 |
| 711780 | Marks-Quitman Co Public Library | 13,893 | 28 | 0 | 0 | 28 | 0 | 990 | 0 | 5,144 | 6,134 | 664 | (1,043) | (379) |
| 711790 | Marshall Co Library System | 41,678 | 85 | 0 | 758 | 843 | 0 | 2,970 | 0 | 0 | 2,970 | 1,993 | 145 | 2,138 |
| 711800 | Meridian-Lauderdale Co Library | 111,142 | 226 | 0 | 17,635 | 17,861 | 0 | 7,919 | 0 | 4,020 | 11,939 | 5,313 | 3,007 | 8,320 |
| 711810 | Mid Miss Regional Library System | 209,549 | 427 | 0 | 4,069 | 4,496 | 0 | 14,931 | 0 | 9,722 | 24,653 | 10,018 | (1,315) | 8,703 |
| 711820 | Neshoba Co Public Library | 30,101 | 61 | 0 | 1,974 | 2,035 | 0 | 2,145 | 0 | 4,931 | 7,076 | 1,439 | (683) | 756 |
| 711830 | Northeast Regional Library | 119,825 | 244 | 0 | 1,740 | 1,984 | 0 | 8,538 | 0 | 1,237 | 9,775 | 5,728 | 59 | 5,787 |
| 711840 | Noxubee Co Library | 20,839 | 42 | 0 | 798 | 840 | 0 | 1,485 | 0 | 0 | 1,485 | 996 | 162 | 1,158 |
| 711850 | Oktibbeha Co Library System | 42,257 | 86 | 0 | 3,116 | 3,202 | 0 | 3,011 | 0 | 5,021 | 8,032 | 2,020 | (267) | 1,753 |
| 711860 | Pearl River Co Library System | 63,675 | 130 | 0 | 0 | 130 | 0 | 4,537 | 0 | 2,232 | 6,769 | 3,044 | (429) | 2,615 |
| 711870 | Pike-Amite-Walthall Library System | 116,931 | 238 | 0 | 2,730 | 2,968 | 0 | 8,332 | 0 | 0 | 8,332 | 5,590 | 505 | 6,095 |
| 711880 | Pine Forest Regional Library | 71,200 | 145 | 0 | 0 | 145 | 0 | 5,073 | 0 | 13,250 | 18,323 | 3,404 | (2,607) | 797 |
| 711890 | Yazoo Library Association | 27,207 | 55 | 0 | 908 | 963 | 0 | 1,939 | 0 | 740 | 2,679 | 1,301 | 10 | 1,311 |
| 711900 | South Miss Regional Library | 61,939 | 126 | 0 | 0 | 126 | 0 | 4,413 | 0 | 5,323 | 9,736 | 2,961 | (1,002) | 1,959 |
| 711910 | Sunflower Public Library | 89,145 | 182 | 0 | 2,866 | 3,048 | 0 | 6,352 | 0 | 3,827 | 10,179 | 4,262 | (99) | 4,163 |
| 711920 | Tallahatchie Co Library | 13,314 | 27 | 0 | 0 | 27 | 0 | 949 | 0 | 6,117 | 7,066 | 636 | (1,166) | (530) |
| 711930 | Tombigbee Regional Library System | 55,571 | 113 | 0 | 0 | 113 | 0 | 3,960 | 0 | 2,527 | 6,487 | 2,657 | (531) | 2,126 |
| 711940 | Warren Co-Vicksburg Public Library System | 60,202 | 123 | 0 | 4,972 | 5,095 | 0 | 4,290 | 0 | 4,829 | 9,119 | 2,878 | (107) | 2,771 |
| 711950 | Washington Co Library System | 93,197 | 190 | 0 | 0 | 190 | 0 | 6,640 | 0 | 2,295 | 8,935 | 4,455 | (426) | 4,029 |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------|------------------------------------|--------------------|--|------------------------|-----------------------|--------------------------------------|--|------------------------|--|-----------------------|-------------------------------------|--|---|-----------------------------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes of Assumptions | Differences Between Expected and Actual Experience | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense |
| 711960 | Yalobusha Co Public Library System | 7,525 | 15 | 0 | 51 | 66 | 0 | 536 | 0 | 5,525 | 6,061 | 360 | (1,012) | (652) |
| | Total Libraries | 5,386,918 | 10,966 | 0 | 208,048 | 219,014 | 0 | 383,831 | 0 | 170,398 | 554,229 | 257,530 | 8,345 | 265,875 |

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|----------------------------|----------------------------------|--------------------|--|------------------------|-----------------------|---|--|--|-----------------------|--|--|---|-----------------------------|-----------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total of Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Differences Between Expected and Actual Experience | Changes in Proportion | Total of Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense | |
| COMMUNITY COLLEGES: | | | | | | | | | | | | | | |
| 711970 | Coahoma Community College | 1,469,159 | 2,991 | 0 | 75,690 | 78,681 | 0 | 104,681 | 0 | 0 | 104,681 | 70,236 | 14,753 | 84,989 |
| 711980 | Copiah-Lincoln Community College | 2,059,602 | 4,193 | 0 | 6,451 | 10,644 | 0 | 146,751 | 0 | 310 | 147,061 | 98,463 | 1,316 | 99,779 |
| 711990 | East Central Community College | 1,358,017 | 2,765 | 0 | 11,189 | 13,954 | 0 | 96,761 | 0 | 55,574 | 152,335 | 64,923 | (7,911) | 57,012 |
| 712000 | East MS Community College | 2,025,449 | 4,124 | 0 | 76,612 | 80,736 | 0 | 144,317 | 0 | 53,563 | 197,880 | 96,830 | 6,381 | 103,211 |
| 712010 | Hinds Community College | 7,287,910 | 14,839 | 0 | 251,502 | 266,341 | 0 | 519,278 | 0 | 0 | 519,278 | 348,412 | 50,054 | 398,466 |
| 712020 | Holmes Community College | 2,398,816 | 4,884 | 0 | 0 | 4,884 | 0 | 170,921 | 0 | 50,083 | 221,004 | 114,680 | (9,949) | 104,731 |
| 712030 | Itawamba Community College | 2,568,424 | 5,229 | 0 | 11,222 | 16,451 | 0 | 183,005 | 0 | 84,094 | 267,099 | 122,788 | (13,185) | 109,603 |
| 712040 | Jones Co Junior College | 2,431,812 | 4,951 | 0 | 30,111 | 35,062 | 0 | 173,272 | 0 | 7,196 | 180,468 | 116,257 | 5,073 | 121,330 |
| 712050 | Meridian Community College | 2,101,280 | 4,278 | 0 | 135,006 | 139,284 | 0 | 149,720 | 0 | 0 | 149,720 | 100,456 | 26,272 | 126,728 |
| 712060 | MS Delta Community College | 1,587,827 | 3,233 | 0 | 0 | 3,233 | 0 | 113,136 | 0 | 41,105 | 154,241 | 75,909 | (7,884) | 68,025 |
| 712070 | MS Gulf Coast Community College | 4,546,984 | 9,258 | 0 | 150,554 | 159,812 | 0 | 323,982 | 0 | 16,333 | 340,315 | 217,377 | 24,405 | 241,782 |
| 712080 | Northeast MS Community College | 1,994,190 | 4,060 | 0 | 105,058 | 109,118 | 0 | 142,090 | 0 | 0 | 142,090 | 95,336 | 20,777 | 116,113 |
| 712090 | Northwest MS Community College | 3,792,723 | 7,722 | 0 | 137,299 | 145,021 | 0 | 270,239 | 0 | 0 | 270,239 | 181,318 | 26,733 | 208,051 |
| 712100 | Pearl River Community College | 2,589,263 | 5,272 | 0 | 73,448 | 78,720 | 0 | 184,490 | 0 | 0 | 184,490 | 123,785 | 14,675 | 138,460 |
| 712110 | Southwest MS Community College | 1,264,241 | 2,574 | 0 | 18,326 | 20,900 | 0 | 90,080 | 0 | 0 | 90,080 | 60,439 | 3,732 | 64,171 |
| | Total Community Colleges | 39,475,697 | 80,373 | 0 | 1,082,468 | 1,162,841 | 0 | 2,812,723 | 0 | 308,258 | 3,120,981 | 1,887,209 | 155,242 | 2,042,451 |

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|--------------------------|---|--------------------|--|------------------------|-----------------------|--------------------------------------|--|------------------------|--|-----------------------|-------------------------------------|-------------------------------------|---|-----------------------------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes of Assumptions | Differences Between Expected and Actual Experience | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense |
| SCHOOL DISTRICTS: | | | | | | | | | | | | | | |
| 712120 | Aberdeen School District | 1,098,686 | 2,237 | 0 | 10,829 | 13,066 | 0 | 78,284 | 0 | 101,854 | 180,138 | 52,525 | (16,558) | 35,967 |
| 712130 | Alcorn County School District | 2,722,981 | 5,544 | 0 | 76,939 | 82,483 | 0 | 194,018 | 0 | 51,803 | 245,821 | 130,177 | 3,226 | 133,403 |
| 712140 | Amite County School District | 1,165,834 | 2,374 | 0 | 33,834 | 36,208 | 0 | 83,068 | 0 | 37,734 | 120,802 | 55,735 | (1,762) | 53,973 |
| 712150 | Amory School District | 1,285,659 | 2,618 | 0 | 5,867 | 8,485 | 0 | 91,606 | 0 | 3,603 | 95,209 | 61,463 | 319 | 61,782 |
| 712160 | Attala County School District | 1,289,132 | 2,625 | 0 | 23,312 | 25,937 | 0 | 91,853 | 0 | 0 | 91,853 | 61,629 | 4,600 | 66,229 |
| 712170 | Baldwyn School District | 768,733 | 1,565 | 0 | 68,788 | 70,353 | 0 | 54,774 | 0 | 0 | 54,774 | 36,751 | 13,437 | 50,188 |
| 712180 | Bay St. Louis-Waveland School | 1,569,882 | 3,196 | 0 | 51,614 | 54,810 | 0 | 111,857 | 0 | 1,274 | 113,131 | 75,051 | 10,745 | 85,796 |
| 712200 | Benton County School District | 1,170,465 | 2,383 | 0 | 67,668 | 70,051 | 0 | 83,398 | 0 | 0 | 83,398 | 55,956 | 13,307 | 69,263 |
| 712210 | Biloxi School District | 4,365,221 | 8,888 | 0 | 370,413 | 379,301 | 0 | 311,031 | 0 | 0 | 311,031 | 208,688 | 71,468 | 280,156 |
| 712220 | Booneville School District | 987,544 | 2,011 | 0 | 0 | 2,011 | 0 | 70,364 | 0 | 17,934 | 88,298 | 47,211 | (3,321) | 43,890 |
| 712230 | Brookhaven School District | 2,718,929 | 5,536 | 0 | 72,001 | 77,537 | 0 | 193,729 | 0 | 0 | 193,729 | 129,983 | 14,385 | 144,368 |
| 712240 | Calhoun County School District | 2,202,581 | 4,485 | 0 | 46,331 | 50,816 | 0 | 156,938 | 0 | 12,087 | 169,025 | 105,299 | 6,008 | 111,307 |
| 712250 | Canton School District | 2,673,198 | 5,443 | 0 | 67,293 | 72,736 | 0 | 190,471 | 0 | 155,307 | 345,778 | 127,797 | (14,444) | 113,353 |
| 712260 | Carroll County School District | 988,701 | 2,013 | 0 | 104,614 | 106,627 | 0 | 70,447 | 0 | 0 | 70,447 | 42,267 | 20,393 | 67,660 |
| 712270 | Chickasaw County School District | 411,573 | 838 | 0 | 0 | 838 | 0 | 29,325 | 0 | 13,493 | 42,818 | 19,676 | (2,838) | 16,838 |
| 712280 | Choctaw County School District | 1,553,095 | 3,162 | 0 | 38,435 | 41,597 | 0 | 110,661 | 0 | 6,934 | 117,595 | 74,249 | 5,643 | 79,892 |
| 712290 | Claiborne County School District | 1,438,479 | 2,929 | 0 | 29,600 | 32,529 | 0 | 102,495 | 0 | 5,647 | 108,142 | 68,769 | 4,279 | 73,048 |
| 712300 | Clarksdale School District | 2,187,531 | 4,454 | 0 | 0 | 4,454 | 0 | 155,866 | 0 | 421,030 | 576,896 | 104,579 | (83,620) | 20,959 |
| 712320 | Cleveland School District | 3,029,200 | 6,168 | 0 | 0 | 6,168 | 0 | 215,837 | 0 | 48,127 | 263,964 | 144,817 | (9,347) | 135,470 |
| 712330 | Clinton School District | 3,711,103 | 7,556 | 0 | 220,365 | 227,921 | 0 | 264,424 | 0 | 0 | 264,424 | 177,416 | 42,179 | 219,595 |
| 712340 | Coahoma Co Agriculture High School District | 207,813 | 423 | 0 | 0 | 423 | 0 | 14,807 | 0 | 45,093 | 59,900 | 9,935 | (9,056) | 879 |
| 712350 | Coahoma County School District | 1,504,470 | 3,063 | 0 | 1,638 | 4,701 | 0 | 107,197 | 0 | 149,231 | 256,428 | 71,924 | (27,287) | 44,637 |
| 712360 | Coffeeville School District | 632,699 | 1,288 | 0 | 9,701 | 10,989 | 0 | 45,081 | 0 | 13,195 | 58,276 | 30,247 | (1,011) | 29,236 |
| 712370 | Columbia School District | 1,340,651 | 2,730 | 0 | 45,516 | 48,246 | 0 | 95,524 | 0 | 52,753 | 148,277 | 64,092 | (85) | 64,007 |
| 712380 | Columbus School District | 3,213,279 | 6,542 | 0 | 24,066 | 30,608 | 0 | 228,953 | 0 | 171,026 | 399,979 | 153,617 | (26,550) | 127,067 |
| 712390 | Copiah County School District | 2,008,083 | 4,089 | 0 | 18,407 | 22,496 | 0 | 143,080 | 0 | 17,734 | 160,814 | 96,000 | (364) | 95,636 |
| 712400 | Corinth School District | 1,866,261 | 3,800 | 0 | 64,134 | 67,934 | 0 | 132,975 | 0 | 21,556 | 154,531 | 89,220 | 9,654 | 98,874 |
| 712410 | Covington County School District | 2,643,676 | 5,383 | 0 | 85,136 | 90,519 | 0 | 188,367 | 0 | 0 | 188,367 | 126,386 | 15,798 | 142,184 |
| 712420 | Desoto County School District | 22,163,582 | 45,127 | 0 | 1,198,809 | 1,243,936 | 0 | 1,579,200 | 0 | 0 | 1,579,200 | 1,059,571 | 235,281 | 1,294,852 |
| 712440 | Durant School District | 364,685 | 743 | 0 | 529 | 1,272 | 0 | 25,985 | 0 | 850 | 26,835 | 17,434 | (44) | 17,390 |
| 712450 | East Jasper School District | 937,182 | 1,908 | 0 | 52,539 | 54,447 | 0 | 66,776 | 0 | 25,241 | 92,017 | 44,804 | 4,360 | 49,164 |
| 712460 | East Tallahatchie School District | 1,254,400 | 2,554 | 0 | 14,633 | 17,187 | 0 | 89,379 | 0 | 7,533 | 96,912 | 59,969 | 1,107 | 61,076 |
| 712470 | Enterprise School District | 786,099 | 1,601 | 0 | 52,318 | 53,919 | 0 | 56,011 | 0 | 0 | 56,011 | 37,581 | 10,647 | 48,228 |
| 712480 | Forest School District | 1,315,181 | 2,678 | 0 | 83,867 | 86,545 | 0 | 93,709 | 0 | 0 | 93,709 | 62,875 | 16,936 | 79,811 |
| 712490 | Forrest County School District | 2,211,843 | 4,503 | 0 | 70,028 | 74,531 | 0 | 157,598 | 0 | 13,411 | 171,009 | 105,741 | 10,115 | 115,856 |
| 712500 | Forrest Co Agriculture High School District | 528,504 | 1,076 | 0 | 3,288 | 4,364 | 0 | 37,657 | 0 | 12,301 | 49,958 | 25,266 | (1,578) | 23,688 |
| 712510 | Franklin County School District | 1,281,607 | 2,609 | 0 | 2,609 | 2,609 | 0 | 91,317 | 0 | 27,913 | 119,230 | 61,270 | (5,788) | 55,482 |
| 712520 | George County School District | 3,428,617 | 6,981 | 0 | 235,857 | 242,838 | 0 | 244,296 | 0 | 0 | 244,296 | 163,911 | 47,213 | 211,124 |
| 712530 | Greene County School District | 1,797,376 | 3,660 | 0 | 12,232 | 15,892 | 0 | 128,067 | 0 | 12,312 | 140,379 | 85,927 | 323 | 86,250 |
| 712540 | Greenville School District | 4,446,841 | 9,054 | 0 | 0 | 9,054 | 0 | 316,846 | 0 | 350,983 | 667,829 | 212,590 | (68,830) | 143,760 |
| 712550 | Greenwood School District | 2,595,052 | 5,284 | 0 | 66,373 | 71,657 | 0 | 184,903 | 0 | 2,730 | 187,633 | 124,061 | 11,710 | 135,771 |
| 712560 | Grenada School District | 3,816,457 | 7,771 | 0 | 170,176 | 177,947 | 0 | 271,930 | 0 | 0 | 271,930 | 182,453 | 34,678 | 217,131 |
| 712570 | Gulfport School District | 4,825,997 | 9,826 | 0 | 219,961 | 229,787 | 0 | 343,862 | 0 | 0 | 343,862 | 230,716 | 42,847 | 273,563 |
| 712580 | Hancock County School District | 3,147,289 | 6,408 | 0 | 117,845 | 124,253 | 0 | 224,251 | 0 | 0 | 224,251 | 150,462 | 24,251 | 174,713 |
| 712590 | Harrison County School District | 11,695,388 | 23,813 | 0 | 413,866 | 437,679 | 0 | 833,320 | 0 | 0 | 833,320 | 559,120 | 80,561 | 639,681 |
| 712600 | Hattiesburg School District | 3,800,249 | 7,738 | 0 | 18,313 | 26,051 | 0 | 270,775 | 0 | 304,295 | 575,070 | 181,678 | (61,353) | 120,325 |
| 712610 | Hazlehurst School District | 1,472,054 | 2,997 | 0 | 224,763 | 227,760 | 0 | 104,887 | 0 | 0 | 104,887 | 70,374 | 45,409 | 115,783 |
| 712630 | Hinds County School District | 3,952,490 | 8,048 | 0 | 0 | 8,048 | 0 | 281,623 | 0 | 278,200 | 559,823 | 188,956 | (53,796) | 135,160 |
| 712640 | Hollandale School District | 627,490 | 1,278 | 0 | 0 | 1,278 | 0 | 44,710 | 0 | 17,511 | 62,221 | 29,998 | (3,652) | 26,346 |
| 712650 | Holly Springs School District | 1,229,509 | 2,503 | 0 | 14,643 | 17,146 | 0 | 87,605 | 0 | 0 | 87,605 | 58,779 | 2,849 | 61,628 |
| 712660 | Holmes County School District | 2,505,906 | 5,102 | 0 | 61,492 | 66,594 | 0 | 178,551 | 0 | 106,674 | 285,225 | 119,800 | (11,309) | 108,491 |
| 712670 | Houston School District | 1,602,877 | 3,264 | 0 | 16,133 | 19,397 | 0 | 114,208 | 0 | 15,648 | 129,856 | 76,629 | 535 | 77,164 |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|--------------|-------------------------------------|--------------------|--|------------------------|-----------------------|--------------------------------------|--|------------------------|--|-----------------------|-------------------------------------|--|---|-----------------------------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes of Assumptions | Differences Between Expected and Actual Experience | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense |
| 712680 | Humphreys County School District | 1,560,041 | 3,176 | 0 | 34,438 | 37,614 | 0 | 111,156 | 0 | 13,604 | 124,760 | 74,581 | 3,483 | 78,064 |
| 712710 | Itawamba County School District | 2,952,211 | 6,011 | 0 | 96,834 | 96,834 | 0 | 210,351 | 0 | 0 | 210,351 | 141,136 | 18,707 | 159,843 |
| 712720 | Jackson County School District | 6,715,413 | 13,673 | 0 | 233,216 | 246,889 | 0 | 478,487 | 0 | 0 | 478,487 | 321,043 | 45,264 | 366,307 |
| 712730 | Jackson Independent School District | 25,900,156 | 52,734 | 0 | 0 | 52,734 | 0 | 1,845,438 | 0 | 492,766 | 2,338,204 | 1,238,205 | (102,885) | 1,135,320 |
| 712740 | Jefferson County School District | 1,256,137 | 2,558 | 0 | 0 | 2,558 | 0 | 89,502 | 0 | 70,277 | 159,779 | 60,052 | (14,015) | 46,037 |
| 712750 | Jefferson Davis Co School District | 1,417,640 | 2,886 | 0 | 0 | 2,886 | 0 | 101,010 | 0 | 78,928 | 179,938 | 67,773 | (15,356) | 52,417 |
| 712760 | Jones County School District | 6,956,220 | 14,163 | 0 | 313,714 | 327,877 | 0 | 495,645 | 0 | 0 | 495,645 | 332,555 | 65,148 | 397,703 |
| 712770 | Kemper County School District | 1,391,013 | 2,832 | 0 | 70,483 | 73,315 | 0 | 99,112 | 0 | 0 | 99,112 | 66,500 | 13,154 | 79,654 |
| 712780 | Kosciusko School District | 1,858,735 | 3,785 | 0 | 40,825 | 44,610 | 0 | 132,439 | 0 | 15,869 | 148,308 | 88,860 | 4,184 | 93,044 |
| 712790 | Lafayette County School District | 2,562,635 | 5,218 | 0 | 209,131 | 214,349 | 0 | 182,593 | 0 | 0 | 182,593 | 122,512 | 40,376 | 162,888 |
| 712800 | Lamar County School District | 8,310,186 | 16,920 | 0 | 336,268 | 353,188 | 0 | 592,118 | 0 | 0 | 592,118 | 397,284 | 67,964 | 465,248 |
| 712810 | Lauderdale County School District | 5,302,403 | 10,796 | 0 | 51,910 | 62,706 | 0 | 377,807 | 0 | 17,710 | 395,517 | 253,491 | 5,845 | 259,336 |
| 712820 | Laurel School District | 3,155,972 | 0 | 0 | 6,426 | 6,426 | 0 | 224,869 | 0 | 45,282 | 270,151 | 150,877 | (9,401) | 141,476 |
| 712830 | Lawrence County School District | 1,714,598 | 3,491 | 0 | 0 | 3,491 | 0 | 122,169 | 0 | 43,459 | 165,628 | 81,970 | (8,691) | 73,279 |
| 712840 | Leake County School District | 2,446,283 | 4,981 | 0 | 21,187 | 26,168 | 0 | 174,303 | 0 | 66,033 | 240,336 | 116,949 | (10,126) | 106,823 |
| 712850 | Lee County School District | 5,918,315 | 12,050 | 0 | 76,903 | 88,953 | 0 | 421,692 | 0 | 0 | 421,692 | 282,936 | 15,531 | 298,467 |
| 712860 | Leflore County School District | 2,060,759 | 4,196 | 0 | 0 | 4,196 | 0 | 146,833 | 0 | 125,995 | 272,828 | 98,518 | (24,835) | 73,683 |
| 712870 | Leland School District | 935,446 | 0 | 0 | 59,173 | 61,078 | 0 | 66,652 | 0 | 32,827 | 99,479 | 44,721 | 3,974 | 48,695 |
| 712880 | Lincoln County School District | 2,245,417 | 4,572 | 0 | 93,052 | 97,624 | 0 | 159,991 | 0 | 373 | 160,364 | 107,346 | 17,152 | 124,498 |
| 712890 | Long Beach School District | 2,191,583 | 4,462 | 0 | 141,189 | 145,651 | 0 | 156,155 | 0 | 0 | 156,155 | 104,773 | 27,891 | 132,664 |
| 712900 | Louisville School District | 2,533,113 | 5,158 | 0 | 0 | 5,158 | 0 | 180,489 | 0 | 66,568 | 247,057 | 121,100 | (13,045) | 108,055 |
| 712910 | Lowndes County School District | 4,356,538 | 8,870 | 0 | 92,980 | 101,850 | 0 | 310,412 | 0 | 47,435 | 357,847 | 208,272 | 7,127 | 215,399 |
| 712920 | Lumberton School District | 558,605 | 1,137 | 0 | 23,530 | 24,667 | 0 | 39,802 | 0 | 0 | 39,802 | 26,705 | 4,924 | 31,629 |
| 712930 | Madison County School District | 9,773,556 | 19,900 | 0 | 572,970 | 592,870 | 0 | 696,386 | 0 | 0 | 696,386 | 467,243 | 114,814 | 582,057 |
| 712940 | Marion County School District | 1,873,786 | 3,815 | 0 | 66,815 | 70,630 | 0 | 133,511 | 0 | 0 | 133,511 | 89,580 | 13,338 | 102,918 |
| 712950 | Marshall County School District | 2,303,883 | 4,691 | 0 | 0 | 4,691 | 0 | 164,156 | 0 | 59,579 | 223,735 | 110,141 | (11,112) | 99,029 |
| 712960 | Mecomb School District | 2,280,149 | 4,643 | 0 | 0 | 4,643 | 0 | 162,465 | 0 | 146,770 | 309,235 | 109,007 | (28,949) | 80,058 |
| 712970 | Meridian School District | 5,320,927 | 10,834 | 0 | 82,077 | 92,911 | 0 | 379,127 | 0 | 15,947 | 395,074 | 254,377 | 14,510 | 268,887 |
| 712980 | Monroe County School District | 1,874,365 | 3,816 | 0 | 30,555 | 34,371 | 0 | 133,552 | 0 | 10,682 | 144,234 | 89,608 | 4,523 | 94,131 |
| 712990 | Montgomery County School District | 387,261 | 788 | 0 | 5,624 | 6,412 | 0 | 27,593 | 0 | 6,544 | 34,137 | 18,514 | (351) | 18,163 |
| 713000 | Moss Point School District | 2,068,863 | 4,212 | 0 | 74,972 | 79,184 | 0 | 147,411 | 0 | 0 | 147,411 | 98,906 | 15,194 | 114,100 |
| 713020 | Natchez-Adams School District | 3,566,387 | 7,261 | 0 | 136,682 | 143,943 | 0 | 254,112 | 0 | 0 | 254,112 | 170,498 | 27,455 | 197,953 |
| 713030 | Neshoba County School District | 2,560,320 | 5,213 | 0 | 0 | 5,213 | 0 | 182,428 | 0 | 80,413 | 262,841 | 122,401 | (15,663) | 106,738 |
| 713040 | Nettleton School District | 1,011,277 | 0 | 0 | 3,866 | 5,925 | 0 | 72,056 | 0 | 19,631 | 91,687 | 48,346 | (2,812) | 45,534 |
| 713050 | New Albany School District | 1,927,620 | 3,925 | 0 | 16,754 | 20,679 | 0 | 137,347 | 0 | 0 | 137,347 | 92,153 | 3,429 | 95,582 |
| 713060 | Newton County School District | 1,419,956 | 2,891 | 0 | 22,593 | 25,484 | 0 | 101,175 | 0 | 18,307 | 119,482 | 67,884 | 1,417 | 69,301 |
| 713070 | Newton School District | 928,499 | 1,890 | 0 | 26,694 | 28,584 | 0 | 66,157 | 0 | 0 | 66,157 | 44,389 | 5,548 | 49,937 |
| 713080 | North Bolivar School District | 1,162,361 | 2,367 | 0 | 21,058 | 23,425 | 0 | 82,821 | 0 | 83,001 | 165,822 | 55,569 | (10,890) | 44,679 |
| 713090 | North Panola School District | 1,505,049 | 3,064 | 0 | 51,645 | 54,709 | 0 | 107,238 | 0 | 0 | 107,238 | 71,952 | 10,399 | 82,351 |
| 713100 | North Pike School District | 1,927,042 | 3,924 | 0 | 134,166 | 138,090 | 0 | 137,306 | 0 | 0 | 137,306 | 92,126 | 26,913 | 119,039 |
| 713110 | North Tippah School District | 1,011,277 | 2,059 | 0 | 0 | 2,059 | 0 | 72,056 | 0 | 9,216 | 81,272 | 48,346 | (1,786) | 46,560 |
| 713120 | Noxubee School District | 1,700,126 | 3,462 | 0 | 0 | 3,462 | 0 | 121,137 | 0 | 44,092 | 165,229 | 81,278 | (9,286) | 71,992 |
| 713130 | Ocean Springs School District | 4,203,717 | 8,559 | 0 | 223,624 | 232,183 | 0 | 299,523 | 0 | 0 | 299,523 | 200,967 | 43,042 | 244,009 |
| 713140 | Okolona School District | 637,909 | 1,299 | 0 | 15,381 | 16,680 | 0 | 45,452 | 0 | 0 | 45,452 | 30,496 | 3,215 | 33,711 |
| 713160 | Oxford School District | 3,532,813 | 7,193 | 0 | 109,339 | 116,532 | 0 | 251,720 | 0 | 0 | 251,720 | 168,893 | 23,007 | 191,900 |
| 713170 | Pascagoula School District | 7,734,215 | 15,747 | 0 | 321,306 | 337,053 | 0 | 551,078 | 0 | 0 | 551,078 | 369,749 | 62,567 | 432,316 |
| 713180 | Pass Christian School District | 1,626,032 | 3,311 | 0 | 60,815 | 64,126 | 0 | 115,858 | 0 | 0 | 115,858 | 77,735 | 12,655 | 90,390 |
| 713190 | Pearl School District | 3,219,068 | 6,554 | 0 | 79,021 | 85,575 | 0 | 229,365 | 0 | 60,025 | 289,390 | 153,894 | 1,863 | 155,757 |
| 713200 | Pearl River Co School District | 2,208,949 | 4,498 | 0 | 156,292 | 160,790 | 0 | 157,392 | 0 | 0 | 157,392 | 105,603 | 29,445 | 135,048 |
| 713210 | Perry County School District | 1,200,566 | 2,444 | 0 | 14,565 | 17,009 | 0 | 85,543 | 0 | 492 | 86,035 | 57,395 | 3,008 | 60,403 |
| 713220 | Petal School District | 3,243,380 | 6,604 | 0 | 29,504 | 36,108 | 0 | 231,097 | 0 | 0 | 231,097 | 155,056 | 6,249 | 161,305 |
| 713230 | Philadelphia School District | 920,395 | 1,874 | 0 | 0 | 1,874 | 0 | 65,580 | 0 | 22,971 | 88,551 | 44,001 | (4,818) | 39,183 |
| 713240 | Picayune School District | 3,588,963 | 7,307 | 0 | 225,806 | 233,113 | 0 | 255,721 | 0 | 0 | 255,721 | 171,577 | 44,938 | 216,515 |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|--------------|-----------------------------------|--------------------|--|------------------------|-----------------------|--------------------------------------|--|--|-----------------------|-------------------------------------|--|---|-----------------------------|------------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Differences Between Expected and Actual Experience | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense | |
| 713250 | Pontotoc School District | 1,884,206 | 3,836 | 0 | 62,570 | 66,406 | 0 | 134,253 | 0 | 0 | 134,253 | 90,078 | 12,403 | 102,481 |
| 713260 | Pontotoc County School District | 2,719,508 | 5,537 | 0 | 31,301 | 36,838 | 0 | 193,770 | 0 | 47,850 | 241,620 | 130,011 | (4,385) | 125,626 |
| 713270 | Poplarville School District | 1,630,084 | 3,319 | 0 | 52,926 | 56,245 | 0 | 116,147 | 0 | 0 | 116,147 | 77,929 | 10,057 | 87,986 |
| 713280 | Prentiss County School District | 2,208,370 | 4,496 | 0 | 92,258 | 96,754 | 0 | 157,351 | 0 | 0 | 157,351 | 105,575 | 17,431 | 123,006 |
| 713290 | Quitman School District | 1,687,391 | 3,436 | 0 | 0 | 3,436 | 0 | 120,230 | 0 | 99,322 | 219,552 | 80,669 | (20,240) | 60,429 |
| 713300 | Quitman County School District | 1,315,760 | 2,679 | 0 | 94,863 | 97,542 | 0 | 93,751 | 0 | 0 | 93,751 | 62,902 | 18,216 | 81,118 |
| 713310 | Rankin County School District | 15,252,513 | 31,055 | 0 | 545,721 | 576,776 | 0 | 1,086,772 | 0 | 0 | 1,086,772 | 729,175 | 107,981 | 837,156 |
| 713320 | Richton School District | 610,124 | 1,242 | 0 | 0 | 1,242 | 0 | 43,473 | 0 | 17,588 | 61,061 | 29,168 | (3,634) | 25,534 |
| 713330 | Scott County School District | 3,443,089 | 7,010 | 0 | 196,145 | 203,155 | 0 | 245,327 | 0 | 0 | 245,327 | 164,603 | 40,085 | 204,688 |
| 713340 | Senatobia School District | 1,395,065 | 2,840 | 0 | 38,189 | 41,029 | 0 | 99,401 | 0 | 31,859 | 131,260 | 66,694 | 294 | 66,988 |
| 713360 | Simpson County School District | 3,122,398 | 6,357 | 0 | 90,720 | 97,077 | 0 | 222,477 | 0 | 0 | 222,477 | 149,272 | 19,181 | 168,453 |
| 713370 | Smith County School District | 2,258,152 | 4,598 | 0 | 24,600 | 29,198 | 0 | 160,898 | 0 | 18,082 | 178,980 | 107,955 | 709 | 108,664 |
| 713380 | South Delta School District | 975,387 | 1,686 | 0 | 14,677 | 16,663 | 0 | 69,498 | 0 | 13,193 | 82,691 | 46,630 | (89) | 46,541 |
| 713390 | South Panola School District | 3,836,138 | 7,811 | 0 | 90,300 | 98,111 | 0 | 273,333 | 0 | 0 | 273,333 | 183,394 | 17,887 | 201,281 |
| 713400 | South Pike School District | 1,654,975 | 3,370 | 0 | 184,180 | 187,550 | 0 | 117,920 | 0 | 0 | 117,920 | 79,119 | 35,501 | 114,620 |
| 713410 | South Tippah School District | 2,490,856 | 5,072 | 0 | 52,661 | 57,733 | 0 | 177,479 | 0 | 0 | 177,479 | 119,080 | 10,898 | 129,978 |
| 713430 | Starkville-Oktibbeha | 4,850,888 | 9,877 | 0 | 143,546 | 153,423 | 0 | 345,636 | 0 | 0 | 345,636 | 231,906 | 26,592 | 258,498 |
| 713440 | Stone County School District | 2,222,263 | 4,525 | 0 | 33,812 | 38,337 | 0 | 158,341 | 0 | 50,142 | 208,483 | 106,239 | (4,407) | 101,832 |
| 713450 | Sunflower School District | 3,612,117 | 7,355 | 0 | 106,049 | 113,404 | 0 | 257,371 | 0 | 154,988 | 412,359 | 172,684 | (6,139) | 166,545 |
| 713460 | Tate County School District | 1,867,418 | 3,802 | 0 | 13,505 | 17,307 | 0 | 133,057 | 0 | 0 | 133,057 | 89,275 | 2,704 | 91,979 |
| 713470 | Tishomingo Co School District | 2,553,373 | 5,199 | 0 | 86,804 | 92,003 | 0 | 181,933 | 0 | 0 | 181,933 | 122,069 | 17,179 | 139,248 |
| 713480 | Tunica County School District | 1,987,243 | 4,046 | 0 | 36,544 | 40,590 | 0 | 141,595 | 0 | 103,896 | 245,491 | 95,004 | (15,338) | 79,666 |
| 713490 | Tupelo School District | 6,179,962 | 12,583 | 0 | 107,169 | 119,752 | 0 | 440,335 | 0 | 83,882 | 524,217 | 295,445 | 1,999 | 297,444 |
| 713500 | Union County School District | 2,162,640 | 4,403 | 0 | 49,098 | 53,501 | 0 | 154,092 | 0 | 0 | 154,092 | 103,389 | 9,241 | 112,630 |
| 713510 | Union School District | 764,102 | 1,556 | 0 | 0 | 1,556 | 0 | 54,444 | 0 | 14,440 | 68,884 | 36,529 | (2,686) | 33,843 |
| 713520 | Vicksburg-Warren School District | 6,423,086 | 13,078 | 0 | 2,109 | 15,187 | 0 | 457,658 | 0 | 51,068 | 508,726 | 307,068 | (10,475) | 296,593 |
| 713530 | Walthall County School District | 1,795,060 | 3,655 | 0 | 13,265 | 16,920 | 0 | 127,902 | 0 | 33,614 | 161,516 | 85,816 | (4,696) | 81,120 |
| 713540 | Water Valley School District | 978,861 | 1,993 | 0 | 23,151 | 25,144 | 0 | 69,746 | 0 | 45,201 | 114,947 | 46,796 | (3,444) | 43,352 |
| 713550 | Wayne County School District | 3,289,690 | 6,698 | 0 | 258,325 | 265,023 | 0 | 234,397 | 0 | 0 | 234,397 | 157,270 | 50,636 | 207,906 |
| 713560 | Webster County School District | 1,477,842 | 3,009 | 0 | 10,716 | 13,725 | 0 | 105,299 | 0 | 35,906 | 141,205 | 70,651 | (4,369) | 66,282 |
| 713570 | West Bolivar School District | 1,470,896 | 2,995 | 0 | 15,314 | 18,309 | 0 | 104,804 | 0 | 38,056 | 142,860 | 70,319 | (3,789) | 66,530 |
| 713580 | West Jasper School District | 1,384,645 | 2,819 | 0 | 48,845 | 51,664 | 0 | 98,659 | 0 | 6,526 | 105,185 | 66,196 | 9,184 | 75,380 |
| 713590 | West Point School District | 2,780,288 | 5,661 | 0 | 2,857 | 8,518 | 0 | 198,101 | 0 | 599 | 198,700 | 132,917 | 497 | 133,414 |
| 713600 | West Tallahatchie School District | 958,022 | 1,951 | 0 | 71,864 | 73,815 | 0 | 68,261 | 0 | 0 | 68,261 | 45,800 | 13,551 | 59,351 |
| 713610 | Western Line School District | 1,804,322 | 3,674 | 0 | 74,749 | 78,423 | 0 | 128,562 | 0 | 0 | 128,562 | 86,259 | 14,405 | 100,664 |
| 713620 | Wilkinson County School District | 1,079,004 | 2,197 | 0 | 0 | 2,197 | 0 | 76,881 | 0 | 37,781 | 114,662 | 51,584 | (7,693) | 43,891 |
| 713630 | Winona County School District | 992,753 | 2,021 | 0 | 4,301 | 6,322 | 0 | 70,736 | 0 | 0 | 70,736 | 47,460 | 899 | 48,359 |
| 713640 | Yazoo City School District | 1,903,887 | 3,876 | 0 | 90,141 | 94,017 | 0 | 135,656 | 0 | 24,297 | 159,953 | 91,019 | 11,524 | 102,543 |
| 713650 | Yazoo County School District | 1,342,388 | 2,733 | 0 | 39,984 | 42,717 | 0 | 95,648 | 0 | 53,880 | 149,528 | 64,175 | (4,059) | 60,116 |
| | Total School Districts | 403,925,030 | 822,423 | 0 | 11,758,371 | 12,580,794 | 0 | 28,780,478 | 0 | 5,179,983 | 33,960,461 | 19,310,391 | 1,279,513 | 20,589,904 |

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | | |
|-----------------------------------|---|--------------------|--|------------------------|-----------------------|--------------------------------------|--|--|-----------------------|-------------------------------------|-------------------------------------|---|--------------------|-----------|--|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Differences Between Expected and Actual Experience | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Net Amortization of Change in Proportionate Share | Total OPEB Expense | | |
| AGENCIES AND UNIVERSITIES: | | | | | | | | | | | | | | | |
| 721340 | MS State Board of Examiners for Prof Counselors | 6,367 | 13 | 0 | 5,727 | 5,740 | 0 | 454 | 0 | 0 | 454 | 304 | 1,061 | 1,365 | |
| 721350 | MS Dept Of Child Protection Services | 10,592,071 | 21,566 | 0 | 8,150,179 | 8,171,739 | 0 | 754,706 | 0 | 0 | 754,706 | 506,374 | 1,686,098 | 2,192,472 | |
| 721360 | MS Board Of Optometry | 6,946 | 14 | 0 | 5,343 | 5,357 | 0 | 495 | 0 | 0 | 495 | 332 | 1,105 | 1,437 | |
| 721370 | Charter School Authorizer Board | 11,577 | 24 | 0 | 4,291 | 4,315 | 0 | 825 | 0 | 0 | 825 | 553 | 796 | 1,349 | |
| 721380 | Office Of State Public Defender | 138,928 | 283 | 0 | 1,816 | 2,099 | 0 | 9,899 | 0 | 9,252 | 19,151 | 6,642 | (1,326) | 5,316 | |
| 721390 | Board Of Tax Appeals | 38,205 | 78 | 0 | 1,066 | 1,144 | 0 | 2,722 | 0 | 2,798 | 5,520 | 1,826 | (398) | 1,428 | |
| 721410 | MS State Board Of Physical Therapy | 20,839 | 42 | 0 | 380 | 422 | 0 | 1,485 | 0 | 0 | 1,485 | 996 | 72 | 1,068 | |
| 721430 | Military Department - Adjutant General's Office | 654,117 | 1,332 | 0 | 6,232 | 7,564 | 0 | 46,607 | 0 | 1,768 | 48,375 | 31,271 | 998 | 32,269 | |
| 721460 | MS Business Finance Corp | 27,786 | 57 | 0 | 525 | 582 | 0 | 1,980 | 0 | 108 | 2,088 | 1,328 | 91 | 1,419 | |
| 721470 | Mississippi State Bar | 142,401 | 290 | 0 | 0 | 290 | 0 | 10,146 | 0 | 5,173 | 15,319 | 6,808 | (1,059) | 5,749 | |
| 721480 | MS Capital Post-Conviction Counsel | 53,256 | 108 | 0 | 4,417 | 4,525 | 0 | 3,795 | 0 | 0 | 3,795 | 2,546 | 904 | 3,450 | |
| 721490 | MS Board Of Geologists | 6,946 | 14 | 0 | 448 | 462 | 0 | 495 | 0 | 411 | 906 | 332 | 19 | 351 | |
| 721500 | MS Dept Of Transportation | 20,318,161 | 41,369 | 0 | 171,226 | 212,595 | 0 | 1,447,710 | 0 | 0 | 1,447,710 | 971,348 | 34,876 | 1,006,224 | |
| 721510 | South MS Regional Center | 2,603,156 | 5,300 | 0 | 0 | 5,300 | 0 | 185,480 | 0 | 310,644 | 496,124 | 124,449 | (61,613) | 62,836 | |
| 721520 | MS Dept Of Corrections | 13,350,942 | 27,183 | 0 | 0 | 27,183 | 0 | 951,282 | 0 | 1,263,154 | 2,214,436 | 638,267 | (258,324) | 379,943 | |
| 721530 | Archives & History Dept | 938,340 | 1,911 | 0 | 68,435 | 70,346 | 0 | 66,859 | 0 | 968 | 67,827 | 44,859 | 12,467 | 57,326 | |
| 721540 | Legislative Peer Committee | 145,295 | 296 | 0 | 0 | 296 | 0 | 10,353 | 0 | 34,089 | 44,442 | 6,946 | (6,816) | 130 | |
| 721550 | MS Public Service Commission | 555,710 | 1,131 | 0 | 38,804 | 39,935 | 0 | 39,595 | 0 | 53,395 | 92,990 | 26,567 | (1,632) | 24,935 | |
| 721560 | Dept Of Environmental Quality | 2,563,214 | 5,219 | 0 | 26,839 | 32,058 | 0 | 182,634 | 0 | 0 | 182,634 | 122,539 | 5,093 | 127,632 | |
| 721570 | MS State Hospital | 19,090 | 0 | 0 | 19,090 | 19,090 | 0 | 668,050 | 0 | 1,435,923 | 2,103,973 | 448,231 | (286,596) | 161,635 | |
| 721580 | MS Industries For The Blind | 449,778 | 916 | 0 | 14,215 | 15,131 | 0 | 32,048 | 0 | 2,991 | 35,039 | 21,502 | 1,996 | 23,498 | |
| 721590 | MS Real Estate Commission | 131,981 | 269 | 0 | 11,643 | 11,912 | 0 | 9,404 | 0 | 0 | 9,404 | 6,310 | 2,226 | 8,536 | |
| 721600 | Mississippi State Senate Staff | 254,122 | 517 | 0 | 0 | 517 | 0 | 18,107 | 0 | 21,585 | 39,692 | 12,149 | (4,270) | 7,879 | |
| 721610 | Mississippi State Senate Members | 304,483 | 620 | 0 | 3,560 | 4,180 | 0 | 21,695 | 0 | 0 | 21,695 | 14,556 | 749 | 15,305 | |
| 721620 | MS House Of Representatives Staff | 340,373 | 693 | 0 | 6,737 | 7,430 | 0 | 24,252 | 0 | 2,227 | 26,479 | 16,272 | 1,021 | 17,293 | |
| 721630 | MS House Of Representatives Members | 740,368 | 1,507 | 0 | 3,368 | 4,875 | 0 | 52,753 | 0 | 0 | 52,753 | 35,395 | 688 | 36,083 | |
| 721640 | Attorney General's Office | 1,951,354 | 3,973 | 0 | 15,306 | 19,279 | 0 | 139,038 | 0 | 7,515 | 146,553 | 93,288 | 1,865 | 95,153 | |
| 721650 | MS Arts Commission | 71,200 | 145 | 0 | 9 | 154 | 0 | 5,073 | 0 | 6,446 | 11,519 | 3,404 | (1,370) | 2,034 | |
| 721660 | Boswell Regional Center | 3,864,503 | 7,868 | 0 | 22,148 | 30,016 | 0 | 275,354 | 0 | 31,464 | 306,818 | 184,750 | (1,115) | 183,635 | |
| 721670 | MS Highway Safety Patrol (Dept Of Public Safety) | 6,801,085 | 13,847 | 0 | 13,847 | 13,847 | 0 | 484,591 | 0 | 107,297 | 591,888 | 325,139 | (22,813) | 302,326 | |
| 721680 | State Insurance Department | 881,611 | 1,795 | 0 | 15,154 | 16,949 | 0 | 62,817 | 0 | 0 | 62,817 | 42,147 | 2,814 | 44,961 | |
| 721690 | Ellisville State School | 7,636,966 | 15,549 | 0 | 0 | 15,549 | 0 | 544,149 | 0 | 921,305 | 1,465,454 | 365,099 | (174,641) | 190,458 | |
| 721700 | MS Port Authority/Gulfport | 193,920 | 395 | 0 | 8,622 | 9,017 | 0 | 13,817 | 0 | 0 | 13,817 | 9,271 | 1,813 | 11,084 | |
| 721710 | State Dept Of Health | 11,618,399 | 23,656 | 0 | 0 | 23,656 | 0 | 827,834 | 0 | 1,445,813 | 2,273,647 | 555,439 | (290,065) | 265,374 | |
| 721720 | State Soil & Water Conservation | 62,517 | 127 | 0 | 0 | 127 | 0 | 4,454 | 0 | 2,671 | 7,125 | 2,989 | (523) | 2,466 | |
| 721730 | Banking & Consumer Finance | 486,825 | 991 | 0 | 65,053 | 66,044 | 0 | 34,687 | 0 | 0 | 34,687 | 23,274 | 12,276 | 35,550 | |
| 721740 | Yellow Creek Port Authority | 62,517 | 127 | 0 | 908 | 1,035 | 0 | 4,454 | 0 | 2,707 | 7,161 | 2,989 | (408) | 2,581 | |
| 721750 | MS Workers Compensation Commission | 373,947 | 761 | 0 | 3,382 | 4,143 | 0 | 26,644 | 0 | 2,810 | 29,454 | 17,877 | 28 | 17,905 | |
| 721760 | Veterans Home Purchase Board | 117,510 | 239 | 0 | 3,909 | 4,148 | 0 | 8,373 | 0 | 0 | 8,373 | 5,618 | 770 | 6,388 | |
| 721770 | MS State Personnel Board | 299,852 | 611 | 0 | 0 | 611 | 0 | 21,365 | 0 | 37,412 | 58,777 | 14,335 | (7,021) | 7,314 | |
| 721780 | State Veterans Affairs Board | 3,153,656 | 6,421 | 0 | 17,723 | 24,144 | 0 | 224,704 | 0 | 11,056 | 235,760 | 150,766 | 1,724 | 152,490 | |
| 721790 | State Fair Commission | 119,825 | 244 | 0 | 0 | 244 | 0 | 8,538 | 0 | 6,128 | 14,666 | 5,728 | (1,168) | 4,560 | |
| 721800 | MS Dept Of Information Technology Services | 849,774 | 1,730 | 0 | 0 | 1,730 | 0 | 60,548 | 0 | 62,725 | 123,273 | 40,625 | (12,811) | 27,814 | |
| 721810 | State Aid Road Construction | 340,373 | 693 | 0 | 10,506 | 11,199 | 0 | 24,252 | 0 | 691 | 24,943 | 16,272 | 2,108 | 18,380 | |
| 721820 | Rehabilitation Services | 6,170,122 | 12,563 | 0 | 178,542 | 191,105 | 0 | 439,634 | 0 | 252,552 | 692,186 | 294,974 | (8,781) | 286,193 | |
| 721830 | MS Gaming Commission | 736,316 | 1,499 | 0 | 0 | 1,499 | 0 | 52,464 | 0 | 26,396 | 78,860 | 35,201 | (5,135) | 30,066 | |
| 721840 | MS Department Of Revenue | 4,831,207 | 9,837 | 0 | 25,602 | 35,439 | 0 | 344,233 | 0 | 96,983 | 441,216 | 230,965 | (15,893) | 215,072 | |
| 721850 | Joint Legislative Budget Office | 160,346 | 326 | 0 | 21,273 | 21,599 | 0 | 11,425 | 0 | 0 | 11,425 | 7,666 | 4,151 | 11,817 | |
| 721860 | MS Finance And Administration | 2,802,285 | 5,706 | 0 | 62,856 | 68,562 | 0 | 199,668 | 0 | 0 | 199,668 | 133,968 | 12,237 | 146,205 | |
| 721870 | MS Cosmetology Board | 56,150 | 114 | 0 | 4,452 | 4,566 | 0 | 4,001 | 0 | 10,965 | 14,966 | 2,684 | (1,084) | 1,600 | |
| 721880 | Board Social Workers, Marriage, Family Therapists | 20,839 | 42 | 0 | 380 | 422 | 0 | 1,485 | 0 | 0 | 1,485 | 996 | 72 | 1,068 | |
| 721890 | MS Library Commission | 285,959 | 582 | 0 | 4,857 | 5,439 | 0 | 20,375 | 0 | 2,505 | 22,880 | 13,671 | 569 | 14,240 | |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|--------------|---|--------------------|--|------------------------|-----------------------|--------------------------------------|--|------------------------|--|-------------------------------------|--|---|-----------------------------|-------------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes of Assumptions | Differences Between Expected and Actual Experience | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense | |
| | | | | | | | | | | | | | | Experience |
| 721900 | MS Emergency Management | 773,364 | 1,575 | 0 | 29,685 | 31,260 | 0 | 55,104 | 0 | 0 | 55,104 | 36,972 | 6,190 | 43,162 |
| 721910 | MS Secretary Of State | 644,277 | 1,312 | 0 | 1,312 | 0 | 45,906 | 0 | 11,808 | 57,714 | 30,801 | 30,801 | (2,502) | 28,299 |
| 721920 | MS Dept Of Human Services | 10,077,460 | 20,518 | 0 | 0 | 20,518 | 0 | 718,039 | 0 | 8,648,008 | 9,366,047 | 481,772 | (1,783,376) | (1,301,604) |
| 721930 | MS Board Of Nursing | 180,027 | 367 | 0 | 19,600 | 19,967 | 0 | 12,827 | 0 | 0 | 12,827 | 8,607 | 3,646 | 12,253 |
| 721940 | MS Dept Of Education | 4,037,004 | 8,220 | 0 | 98,582 | 106,802 | 0 | 287,645 | 0 | 0 | 287,645 | 192,997 | 18,651 | 211,648 |
| 721950 | MS Community College Board | 316,060 | 644 | 0 | 57,271 | 57,915 | 0 | 22,520 | 0 | 0 | 22,520 | 15,110 | 11,353 | 26,463 |
| 721960 | Military Department - Army Guard | 1,555,410 | 3,167 | 0 | 81,391 | 84,558 | 0 | 110,826 | 0 | 0 | 110,826 | 74,359 | 15,351 | 89,710 |
| 721970 | Military Department - Air Guard | 1,157,151 | 2,356 | 0 | 4,000 | 6,356 | 0 | 82,449 | 0 | 1,139 | 83,588 | 55,320 | 498 | 55,818 |
| 721980 | Military Department - Ycp (Shelby Base Ops) | 437,043 | 890 | 0 | 11,730 | 12,620 | 0 | 31,140 | 0 | 5,947 | 37,087 | 20,894 | 1,395 | 22,289 |
| 721990 | Educational Television (MS Public Broadcasting) | 582,338 | 1,186 | 0 | 1,186 | 0 | 41,493 | 0 | 85,527 | 127,020 | 27,840 | (17,245) | 10,595 | 0 |
| 722010 | Pearl River Basin Development Dist. | 20,260 | 41 | 0 | 78 | 119 | 0 | 1,444 | 0 | 219 | 1,663 | 969 | (24) | 945 |
| 722020 | MS Dept Of Wildlife, Fisheries & Parks | 3,441,352 | 7,007 | 0 | 159,271 | 166,278 | 0 | 245,203 | 0 | 0 | 245,203 | 164,520 | 30,461 | 194,981 |
| 722040 | Public Employees Retirement System | 1,013,014 | 2,063 | 0 | 7,159 | 9,222 | 0 | 72,179 | 0 | 2,703 | 74,882 | 48,429 | 1,022 | 49,451 |
| 722050 | MS Bureau Of Narcotics | 905,924 | 1,845 | 0 | 0 | 1,845 | 0 | 64,549 | 0 | 106,822 | 171,371 | 43,309 | (21,197) | 22,112 |
| 722060 | North MS Regional Center | 5,247,990 | 10,685 | 0 | 0 | 10,685 | 0 | 373,930 | 0 | 608,313 | 982,243 | 250,890 | (117,544) | 133,346 |
| 722070 | MS Oil & Gas Board | 176,554 | 359 | 0 | 0 | 359 | 0 | 12,580 | 0 | 21,590 | 34,170 | 8,440 | (4,198) | 4,242 |
| 722080 | MS Animal Health Board | 174,817 | 356 | 0 | 1,501 | 1,857 | 0 | 12,456 | 0 | 1,558 | 14,014 | 8,357 | 30 | 8,387 |
| 722090 | State Treasurer's Office | 230,388 | 469 | 0 | 0 | 469 | 0 | 16,416 | 0 | 18,437 | 34,853 | 11,014 | (3,888) | 7,126 |
| 722100 | Pearl River Valley Water Supply | 609,545 | 1,241 | 0 | 6,804 | 8,045 | 0 | 43,431 | 0 | 19,145 | 62,576 | 29,140 | (2,813) | 26,327 |
| 722110 | Medicaid Division | 6,381,407 | 12,993 | 0 | 405,802 | 418,795 | 0 | 454,688 | 0 | 0 | 454,688 | 305,075 | 81,539 | 386,614 |
| 722120 | MS Dept Of Agriculture & Commerce | 1,150,784 | 2,343 | 0 | 0 | 2,343 | 0 | 81,996 | 0 | 41,715 | 123,711 | 55,015 | (7,938) | 47,077 |
| 722130 | MS Office Of State Auditor | 849,774 | 1,730 | 0 | 120,822 | 122,552 | 0 | 60,548 | 0 | 0 | 60,548 | 40,625 | 22,413 | 63,038 |
| 722150 | Governor's Office | 145,295 | 296 | 0 | 6,207 | 6,503 | 0 | 10,353 | 0 | 8,711 | 19,064 | 6,946 | (704) | 6,242 |
| 722160 | Pat Harrison Waterway District | 232,704 | 474 | 0 | 0 | 474 | 0 | 16,581 | 0 | 24,311 | 40,892 | 11,125 | (4,870) | 6,255 |
| 722170 | MS State Board Of Pharmacy | 109,984 | 224 | 0 | 11,775 | 11,999 | 0 | 7,837 | 0 | 0 | 7,837 | 5,258 | 2,377 | 7,635 |
| 722180 | MS Supreme Court | 1,679,866 | 3,420 | 0 | 58,076 | 61,496 | 0 | 119,694 | 0 | 0 | 119,694 | 80,309 | 12,107 | 92,416 |
| 722190 | Barber Examiners Board | 20,839 | 42 | 0 | 2,476 | 2,518 | 0 | 1,485 | 0 | 0 | 1,485 | 996 | 519 | 1,515 |
| 722200 | Grand Gulf Military | 27,786 | 57 | 0 | 0 | 57 | 0 | 1,980 | 0 | 5,253 | 7,233 | 1,328 | (1,016) | 312 |
| 722210 | Tombigbee River Valley Water Mgt | 84,514 | 172 | 0 | 0 | 172 | 0 | 6,022 | 0 | 9,920 | 15,942 | 4,040 | (1,863) | 2,177 |
| 722220 | MS Development Authority | 1,489,420 | 3,033 | 0 | 0 | 3,033 | 0 | 106,124 | 0 | 70,168 | 176,292 | 71,204 | (14,028) | 57,176 |
| 722230 | Mental Health Dept Of MS | 549,922 | 1,120 | 0 | 0 | 1,120 | 0 | 39,183 | 0 | 79,003 | 118,186 | 26,290 | (15,448) | 10,842 |
| 722240 | MS Motor Vehicle Commission | 20,839 | 42 | 0 | 2,058 | 2,100 | 0 | 1,485 | 0 | 0 | 1,485 | 996 | 429 | 1,425 |
| 722250 | District Attorneys & Staff | 1,325,022 | 2,698 | 0 | 21,293 | 23,991 | 0 | 94,410 | 0 | 164 | 94,574 | 63,345 | 3,908 | 67,253 |
| 722260 | State Architecture Board | 14,472 | 29 | 0 | 773 | 802 | 0 | 1,031 | 0 | 0 | 1,031 | 692 | 145 | 837 |
| 722270 | East MS State Hospital | 6,594,430 | 13,427 | 0 | 0 | 13,427 | 0 | 469,866 | 0 | 1,128,030 | 1,597,896 | 315,259 | (216,343) | 98,916 |
| 722280 | MS State Board Of Contractors | 104,196 | 212 | 0 | 4,074 | 4,286 | 0 | 7,424 | 0 | 6,340 | 13,764 | 4,981 | (594) | 4,387 |
| 722290 | State Fire Academy | 382,051 | 778 | 0 | 0 | 778 | 0 | 27,222 | 0 | 21,213 | 48,435 | 18,265 | (4,003) | 14,262 |
| 722310 | Hudspeth Center | 4,420,792 | 9,001 | 0 | 0 | 9,001 | 0 | 314,990 | 0 | 470,399 | 785,389 | 211,344 | (90,921) | 120,423 |
| 722320 | Professional Engineers & Land Surveyors Board | 34,732 | 71 | 0 | 632 | 703 | 0 | 2,475 | 0 | 0 | 2,475 | 1,660 | 120 | 1,780 |
| 722330 | University Medical Center | 56,789,547 | 115,630 | 0 | 170,414 | 286,044 | 0 | 4,046,365 | 0 | 55,209 | 4,101,574 | 2,714,934 | 26,033 | 2,740,967 |
| 722340 | University Of Southern MS | 14,044,422 | 28,595 | 0 | 416,206 | 444,801 | 0 | 1,000,693 | 0 | 0 | 1,000,693 | 671,420 | 83,480 | 754,900 |
| 722360 | MS Ethics Commission | 38,784 | 79 | 0 | 993 | 1,072 | 0 | 2,763 | 0 | 1,998 | 4,761 | 1,854 | (159) | 1,695 |
| 722370 | Nursing Home Administrators Board | 13,893 | 28 | 0 | 253 | 281 | 0 | 990 | 0 | 0 | 990 | 664 | 48 | 712 |
| 722390 | MS Judicial Performance Commission | 24,891 | 51 | 0 | 6,121 | 6,172 | 0 | 1,774 | 0 | 1,190 | 2,964 | 1,190 | 1,194 | 2,384 |
| 722400 | Alcorn State University | 4,425,423 | 9,010 | 0 | 32,747 | 41,757 | 0 | 315,320 | 0 | 57,637 | 372,957 | 211,566 | (3,705) | 207,861 |
| 722410 | Jackson State University | 7,183,714 | 14,627 | 0 | 0 | 14,627 | 0 | 511,854 | 0 | 639,108 | 1,150,962 | 343,431 | (120,394) | 223,037 |
| 722420 | University Of Mississippi | 20,248,697 | 41,228 | 0 | 1,099,316 | 1,140,544 | 0 | 1,442,761 | 0 | 0 | 1,442,761 | 968,027 | 215,996 | 1,184,023 |
| 722430 | Mississippi State University | 29,735,715 | 60,544 | 0 | 0 | 60,544 | 0 | 2,118,730 | 0 | 277,872 | 2,396,602 | 1,421,571 | (57,047) | 1,364,524 |
| 722450 | MS Dept Of Employment Security | 2,873,486 | 5,851 | 0 | 10,488 | 16,339 | 0 | 204,742 | 0 | 153,336 | 358,078 | 137,372 | (30,682) | 106,690 |
| 722470 | MS University Of Women | 2,364,085 | 4,813 | 0 | 64,963 | 69,776 | 0 | 168,446 | 0 | 0 | 168,446 | 113,019 | 12,466 | 125,485 |
| 722480 | MS Valley State University | 3,080,140 | 6,271 | 0 | 18,011 | 24,282 | 0 | 219,466 | 0 | 45,417 | 264,883 | 147,252 | (4,579) | 142,673 |
| 722490 | State Dental Examiners Board | 40,521 | 83 | 0 | 4,686 | 4,769 | 0 | 2,887 | 0 | 3,224 | 6,111 | 1,937 | 182 | 2,119 |
| 722510 | MS Forestry Commission | 1,767,854 | 3,599 | 0 | 0 | 3,599 | 0 | 125,963 | 0 | 696,230 | 822,193 | 84,516 | (133,839) | (49,323) |

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

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2018

| Group Number | Employer Name | Net OPEB Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------|---|--------------------|--|------------------------|-----------------------|---|--|--|-----------------------|--|--|---|-----------------------------|------------|
| | | | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total of Deferred Outflows of Resources | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Differences Between Expected and Actual Experience | Changes in Proportion | Total of Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Change in Proportionate Share | Total Employer OPEB Expense | |
| 722520 | Medical Licensure Board | 113,458 | 231 | 0 | 0 | 231 | 0 | 8,084 | 0 | 11,968 | 20,052 | 5,424 | (2,367) | 3,057 |
| 722530 | Public Accountancy Board Of MS | 33,574 | 68 | 0 | 1,512 | 1,580 | 0 | 2,392 | 0 | 1,979 | 4,371 | 1,605 | (141) | 1,464 |
| 722540 | University Press Of MS | 138,928 | 283 | 0 | 10,838 | 11,121 | 0 | 9,899 | 0 | 0 | 9,899 | 6,642 | 2,067 | 8,709 |
| 722550 | MS Institutions Of Higher Learning | 552,816 | 1,126 | 0 | 0 | 1,126 | 0 | 39,389 | 0 | 34,500 | 73,889 | 26,428 | (6,828) | 19,600 |
| 722560 | Delta State University | 3,268,272 | 6,654 | 0 | 129,199 | 135,853 | 0 | 232,871 | 0 | 0 | 232,871 | 156,246 | 24,994 | 181,240 |
| 722570 | MS Prison Industries | 211,865 | 431 | 0 | 22,667 | 23,098 | 0 | 15,096 | 0 | 13,827 | 28,923 | 10,129 | 2,263 | 12,392 |
| 722590 | Board Of Funeral Services | 6,946 | 14 | 0 | 1,638 | 1,652 | 0 | 495 | 0 | 1,239 | 1,734 | 332 | 39 | 371 |
| 722600 | Administrative Office Of The Courts/Trial Support | 1,935,146 | 3,940 | 0 | 60,566 | 64,506 | 0 | 137,883 | 0 | 9,287 | 147,170 | 92,513 | 11,166 | 103,679 |
| 722620 | MS Dept Of Marine Resources | 946,444 | 1,927 | 0 | 57,725 | 59,652 | 0 | 67,436 | 0 | 14,426 | 81,862 | 45,247 | 9,610 | 54,857 |
| 722630 | Mississippi Auctioneers Commission | 4,631 | 9 | 0 | 25 | 34 | 0 | 330 | 0 | 1,982 | 2,312 | 221 | (361) | (140) |
| | Total Agencies/Universities | 324,762,355 | 661,238 | 0 | 12,205,355 | 12,866,593 | 0 | 23,139,968 | 0 | 19,595,617 | 42,735,585 | 15,525,870 | (1,443,100) | 14,082,770 |
| | Grand Total All | 773,550,000 | 1,575,000 | 0 | 25,254,248 | 26,829,248 | 0 | 55,117,000 | 0 | 25,254,248 | 80,371,248 | 36,981,000 | 0 | 36,981,000 |

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
As of and for Year Ended June 30, 2018

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 was established by Section 25-15-3 et seq., Mississippi Code Ann. (1972), which may be amended only by the State Legislature. The State and School Employees' Health Insurance Management Board (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 Chairman of the Workers' Compensation Commission; the State Personnel Director; the Commissioner of Insurance; the Commissioner of Higher Education; the State Superintendent of Public Education; the Executive Director of the Department of Finance and Administration; the Executive Director of the Mississippi Community College Board; the Executive Director of the Public Employees Retirement System; two appointees of the Governor; the Chairman of the Senate Insurance Committee, or his designee; the Chairman of the House of Representatives Insurance Committee, or his designee; the Chairman of the Senate Appropriations Committee, or his designee; and the Chairman of the House of Representatives' Appropriations Committee, or his designee. 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 the average cost of providing health care benefits to retirees under age 65 and the average cost of providing health care benefits to all participants when premiums paid by retirees are not age-adjusted.

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

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
As of and for Year Ended June 30, 2018

retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006. For participating retired employees who are under the age for Medicare eligibility and who are initially employed on or after January 1, 2006, the Board may impose a premium surcharge in an amount the Board determined 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, 2018, the Plan provided health coverage to 327 employer units.

Note 2: Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 75

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

The requirements of this Statement incorporate provisions intended to reflect the effects of transactions and events related to OPEB in the measurement of employer liabilities for OPEB and recognition of OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. The accompanying schedules provide employers with information required for financial reporting related to OPEB provided through the Plan as of and for the measurement date of June 30, 2018.

The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States (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

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
As of and for Year Ended June 30, 2018

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 GAAP requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Note 3: Net OPEB Liability and Actuarial Methods and Assumptions

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

| | Measurement Date June 30, 2018 |
|---|---|
| Total OPEB liability | \$ 774,550,000 |
| Plan fiduciary net position | 1,000,000 |
| Net OPEB liability | \$ 773,550,000 |
| Plan fiduciary net position as a percentage of total OPEB liability | 0.13% |

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
As of and for Year Ended June 30, 2018

Actuarial Methods and Assumptions

| | June 30, 2018 |
|--|--------------------------------------|
| Actuarial valuation date | June 30, 2018 |
| Measurement date | June 30, 2018 |
| Experience study date | April 18, 2017 |
| | |
| Actuarial assumptions | |
| Actuarial cost method | Entry Age Normal |
| Inflation rate | 3.00% |
| Salary increases, including wage inflation | 3.25% -18.50% |
| Long-term expected rate of return | 4.50% |
| Discount rate | 3.89% |
| Projected cash flows | NA |
| Retiree health care participation | |
| | |
| Healthcare cost trend rates | 7.25% decreasing to 4.75% by 2028 |

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, 2018 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

Both pre-retirement and post-retirement mortality rates were based on the RP 2014 Healthy Annuitant Blue Collar Table projected with Scale BB to 2022, male rates set forward 1 year and

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
As of and for Year Ended June 30, 2018

adjusted by 106% for males at all ages, and females adjusted to 90% for ages less than 76, 95% for age 76, 105% for age 78 and 110% for ages 79 and greater. Post-disability mortality rates were based on the RP 2014 Disabled Retiree Mortality Table set forward 4 years for males and 3 years for females.

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, 2018, 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 3.56% to 3.89%
- No 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, 2018 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.

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
As of and for Year Ended June 30, 2018

Collective Amounts – June 30, 2018

Collective OPEB Expense

| | <u>(In Thousands)</u> |
|---|-----------------------|
| Service cost | \$ 20,467 |
| Interest cost on the total OPEB liability and cash flow | 27,337 |
| Current-period benefit changes | - |
| Expensed portion of current-period difference in expected and actual experience | 292 |
| Expense portion of current-period changes of assumptions | (4,106) |
| Member contributions | - |
| Projected earnings on plan investments | - |
| Expensed portion of current-period difference between actual and projected earnings on plan investments | - |
| Administrative expense | - |
| Other | - |
| Recognition of beginning deferred outflows of resources as OPEB expense | - |
| Recognition of beginning deferred inflows of resources as OPEB expense | <u>(7,009)</u> |
| Collective OPEB expense | <u>\$ 36,981</u> |

Health Care Cost Trend Rates

| | <u>1% Decrease</u> | <u>Current</u> | <u>1% Increase</u> |
|-----------------------------------|--------------------|----------------|--------------------|
| Net OPEB liability (\$ thousands) | \$ 716,563 | \$ 773,550 | \$ 838,271 |

Discount Rate Sensitivity

| | <u>1% Decrease</u> | <u>Current</u> | <u>1% Increase</u> |
|-----------------------------------|--------------------|----------------------|--------------------|
| | <u>2.89%</u> | <u>Discount Rate</u> | <u>4.89%</u> |
| | <u>2.89%</u> | <u>3.89%</u> | <u>4.89%</u> |
| Net OPEB liability (\$ thousands) | \$ 857,461 | \$ 773,550 | \$ 701,384 |

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
As of and for Year Ended June 30, 2018

Deferred Outflows and Inflows of Resources

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|---|--|
| (\$ Thousands) | | |
| Differences between expected and actual experience | \$ 1,575 | \$ - |
| Changes of assumptions and other inputs | - | 55,117 |
| Net difference between projected and actual earnings on OPEB plan investments | - | - |
| | \$ 1,575 | \$ 55,117 |

Amortization of Deferred Outflows and Inflows of Resources

| Measurement Period | (\$ Thousands) |
|---------------------------|-----------------------|
| June 30, 2019 | \$ (10,824) |
| June 30, 2020 | (10,824) |
| June 30, 2021 | (10,824) |
| June 30, 2022 | (10,824) |
| June 30, 2023 | (8,721) |
| Thereafter | (1,525) |
| | \$ (53,542) |

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
As of and for Year Ended June 30, 2018

Calculation of Weighted-Average Years of Working Lifetime

| <u>Category</u> | <u>Number</u> | <u>Average Years of Working Lifetime</u> |
|------------------|-----------------------|--|
| Active members | 111,742 | 8.29 |
| Inactive members | <u>32,284</u> | 0.00 |
| | <u><u>144,026</u></u> | 6.40 |

Supplementary Information

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|-------------------|---|---|---|---|---|--|---------|---------|---------|---------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| LIBRARIES: | | | | | | | | | | | |
| 711430 | Amory Municipal Library | 17,159 | 20,073 | 20,533 | 16,796 | (573) | (573) | (573) | (573) | (525) | (167) |
| 711440 | Evans Memorial Library | 12,869 | 15,055 | 15,400 | 12,597 | (503) | (503) | (503) | (503) | (364) | (12) |
| 711450 | Wilkinson County Library System | 19,304 | 22,583 | 23,100 | 18,895 | 877 | 877 | 877 | 877 | 742 | 174 |
| 711460 | Covington County Library System | 32,173 | 37,638 | 38,499 | 31,492 | (191) | (191) | (191) | (191) | (189) | (71) |
| 711470 | Sharkey Issaquena County Library System | 19,304 | 22,583 | 23,100 | 18,895 | (220) | (220) | (220) | (220) | (165) | (18) |
| 711490 | Wayne Co Library System | 64,346 | 75,276 | 76,999 | 62,983 | (374) | (374) | (374) | (374) | (305) | (63) |
| 711500 | Benton Co Library System | 19,304 | 22,583 | 23,100 | 18,895 | (1,291) | (1,291) | (1,291) | (1,291) | (916) | (18) |
| 711510 | Lamar Co Library | 112,070 | 131,105 | 134,106 | 109,696 | 475 | 475 | 475 | 475 | 534 | 271 |
| 711520 | Bolivar Co Library | 83,650 | 97,858 | 100,099 | 81,878 | 2,346 | 2,346 | 2,346 | 2,346 | 2,036 | 526 |
| 711530 | Carnegie Public Library | 56,303 | 65,866 | 67,374 | 55,110 | 384 | 384 | 384 | 384 | 454 | 249 |
| 711540 | Carroll Co Library System | 12,869 | 15,055 | 15,400 | 12,597 | (235) | (235) | (235) | (235) | (177) | (12) |
| 711550 | Central Miss Regional Library | 445,063 | 520,657 | 532,576 | 435,635 | (6,687) | (6,687) | (6,687) | (6,687) | (5,145) | (621) |
| 711560 | Copiah-Jefferson Regional Library System | 31,101 | 36,383 | 37,216 | 30,442 | 82 | 82 | 82 | 82 | (22) | (102) |
| 711570 | Dixie Regional Library System | 90,085 | 105,386 | 107,798 | 88,177 | (755) | (755) | (755) | (755) | (593) | (89) |
| 711580 | East Miss Regional Library | 57,376 | 67,121 | 68,657 | 56,160 | (300) | (300) | (300) | (300) | (278) | (94) |
| 711590 | Elizabeth Jones Library | 32,173 | 37,638 | 38,499 | 31,492 | (1,483) | (1,483) | (1,483) | (1,483) | (1,315) | (375) |
| 711600 | First Regional Library | 493,323 | 577,113 | 590,325 | 482,873 | (6,026) | (6,026) | (6,026) | (6,026) | (4,949) | (969) |
| 711610 | Greenwood-Leflore Public Library System | 50,405 | 58,966 | 60,316 | 49,337 | (1,490) | (1,490) | (1,490) | (1,490) | (1,225) | (240) |
| 711620 | Hancock Co Library System | 153,895 | 180,034 | 184,156 | 150,635 | (4,266) | (4,266) | (4,266) | (4,266) | (3,695) | (946) |
| 711630 | Harriette Person Memorial Library | 12,869 | 15,055 | 15,400 | 12,597 | (146) | (146) | (146) | (146) | (113) | (12) |
| 711640 | Harrison Co Library System | 300,820 | 351,914 | 359,970 | 294,447 | (4,470) | (4,470) | (4,470) | (4,470) | (3,749) | (820) |
| 711650 | The Library - Hattiesburg; Petal | 116,896 | 136,751 | 139,881 | 114,420 | (807) | (807) | (807) | (807) | (738) | (226) |
| 711660 | Judge George W. Armstrong Library | 46,651 | 54,575 | 55,824 | 45,663 | (1,589) | (1,589) | (1,589) | (1,589) | (1,571) | (614) |
| 711670 | Humphreys Co Library System | 15,550 | 18,192 | 18,608 | 15,221 | (858) | (858) | (858) | (858) | (923) | (434) |
| 711680 | Jackson-George Regional Library | 401,093 | 469,218 | 479,960 | 392,596 | (2,614) | (2,614) | (2,614) | (2,614) | (1,748) | 106 |
| 711690 | Jackson-Hinds Library System | 443,454 | 518,775 | 530,651 | 434,060 | (4,421) | (4,421) | (4,421) | (4,421) | (4,955) | (2,474) |
| 711700 | Jennie Stephens Smith Library | 28,420 | 33,247 | 34,008 | 27,818 | 150 | 150 | 150 | 150 | 225 | 159 |
| 711710 | Kemper-Newton Library | 50,405 | 58,966 | 60,316 | 49,337 | 1,258 | 1,258 | 1,258 | 1,258 | 1,584 | 933 |
| 711720 | Laurel-Jones Co Library | 76,143 | 89,076 | 91,115 | 74,530 | (518) | (518) | (518) | (518) | (476) | (149) |
| 711730 | Lee-Itawamba Library System | 151,750 | 177,525 | 181,589 | 148,536 | (1,496) | (1,496) | (1,496) | (1,496) | (1,386) | (452) |
| 711740 | Lincoln-Lawrence-Franklin Regional Library System | 108,317 | 126,714 | 129,615 | 106,022 | (3,238) | (3,238) | (3,238) | (3,238) | (3,087) | (1,091) |
| 711750 | Long Beach Public Library | 31,637 | 37,011 | 37,858 | 30,967 | (454) | (454) | (454) | (454) | (368) | (68) |
| 711760 | Columbus-Lowndes Public Library | 76,679 | 89,703 | 91,757 | 75,055 | (1,316) | (1,316) | (1,316) | (1,316) | (980) | (77) |
| 711770 | Madison Co-Canton Public Library | 169,446 | 198,226 | 202,764 | 165,856 | (2,006) | (2,006) | (2,006) | (2,006) | (985) | 558 |
| 711780 | Marks-Quitman Co Public Library | 12,869 | 15,055 | 15,400 | 12,597 | (1,237) | (1,237) | (1,237) | (1,237) | (992) | (166) |
| 711790 | Marshall Co Library System | 38,608 | 45,165 | 46,199 | 37,790 | (438) | (438) | (438) | (438) | (338) | (37) |
| 711800 | Meridian-Lauderdale Co Library | 102,954 | 120,441 | 123,198 | 100,773 | 1,452 | 1,452 | 1,452 | 1,452 | 629 | (515) |
| 711810 | Mid Miss Regional Library System | 194,112 | 227,082 | 232,280 | 190,000 | (4,247) | (4,247) | (4,247) | (4,247) | (3,059) | (110) |
| 711820 | Neshoba Co Public Library | 27,883 | 32,619 | 33,366 | 27,293 | (1,104) | (1,104) | (1,104) | (1,104) | (708) | 83 |
| 711830 | Northeast Regional Library | 110,998 | 129,851 | 132,823 | 108,646 | (1,618) | (1,618) | (1,618) | (1,618) | (1,214) | (105) |

See Notes to Schedule of OPEB Amounts by Employer-Sensitivity and Remaining Deferred Outflows (Inflows) of Resources (Total may not add due to rounding)

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|--------------|---|---|---|---|---|--|----------|----------|----------|----------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| 711840 | Noxubee Co Library | 19,304 | 22,583 | 23,100 | 18,895 | (130) | (130) | (130) | (130) | (107) | (18) |
| 711850 | Oktibbeha Co Library System | 39,144 | 45,793 | 46,841 | 38,315 | (858) | (858) | (858) | (858) | (942) | (456) |
| 711860 | Pearl River Co Library System | 58,984 | 69,003 | 70,582 | 57,735 | (1,320) | (1,320) | (1,320) | (1,320) | (1,112) | (247) |
| 711870 | Pike-Amite-Walthall Library System | 108,317 | 126,714 | 129,615 | 106,022 | (1,131) | (1,131) | (1,131) | (1,131) | (810) | (30) |
| 711880 | Pine Forest Regional Library | 65,955 | 77,158 | 78,924 | 64,558 | (3,603) | (3,603) | (3,603) | (3,603) | (3,056) | (710) |
| 711890 | Yazoo Library Association | 25,202 | 29,483 | 30,158 | 24,669 | (371) | (371) | (371) | (371) | (247) | 15 |
| 711900 | South Miss Regional Library | 57,376 | 67,121 | 68,657 | 56,160 | (1,869) | (1,869) | (1,869) | (1,869) | (1,663) | (471) |
| 711910 | Sunflower Public Library | 82,578 | 96,604 | 98,815 | 80,829 | (1,346) | (1,346) | (1,346) | (1,346) | (1,288) | (459) |
| 711920 | Tallahatchie Co Library | 12,333 | 14,428 | 14,758 | 12,072 | (1,352) | (1,352) | (1,352) | (1,352) | (1,239) | (392) |
| 711930 | Tombigbee Regional Library System | 51,477 | 60,221 | 61,599 | 50,387 | (1,309) | (1,309) | (1,309) | (1,309) | (1,012) | (126) |
| 711940 | Warren Co-Vicksburg Public Library System | 55,767 | 65,239 | 66,732 | 54,586 | (949) | (949) | (949) | (949) | (475) | 247 |
| 711950 | Washington Co Library System | 86,331 | 100,995 | 103,307 | 84,503 | (1,730) | (1,730) | (1,730) | (1,730) | (1,474) | (351) |
| 711960 | Yalobusha Co Public Library System | 6,971 | 8,155 | 8,342 | 6,823 | (1,117) | (1,117) | (1,117) | (1,117) | (1,101) | (426) |
| | Total Libraries | 4,990,065 | 5,837,631 | 5,971,265 | 4,884,363 | (67,032) | (67,032) | (67,032) | (67,032) | (55,575) | (11,512) |

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|----------------------------|----------------------------------|---|---|---|---|--|-----------|-----------|-----------|-----------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| COMMUNITY COLLEGES: | | | | | | | | | | | |
| 711970 | Coahoma Community College | 1,360,927 | 1,592,080 | 1,628,527 | 1,332,099 | (5,804) | (5,804) | (5,804) | (5,804) | (3,512) | 728 |
| 711980 | Copiah-Lincoln Community College | 1,907,872 | 2,231,923 | 2,283,017 | 1,867,457 | (27,503) | (27,503) | (27,503) | (27,503) | (22,318) | (4,087) |
| 711990 | East Central Community College | 1,257,973 | 1,471,639 | 1,505,328 | 1,231,325 | (26,913) | (26,913) | (26,913) | (26,913) | (23,932) | (6,797) |
| 712000 | East MS Community College | 1,876,235 | 2,194,913 | 2,245,160 | 1,836,490 | (21,960) | (21,960) | (21,960) | (21,960) | (21,342) | (7,962) |
| 712010 | Hinds Community College | 6,751,014 | 7,897,671 | 8,078,468 | 6,608,007 | (51,923) | (51,923) | (51,923) | (51,923) | (40,162) | (5,083) |
| 712020 | Holmes Community College | 2,222,097 | 2,599,519 | 2,659,029 | 2,175,026 | (43,515) | (43,515) | (43,515) | (43,515) | (35,433) | (6,627) |
| 712030 | Itawamba Community College | 2,379,210 | 2,783,317 | 2,847,034 | 2,328,811 | (49,124) | (49,124) | (49,124) | (49,124) | (42,859) | (11,293) |
| 712040 | Jones Co Junior College | 2,252,662 | 2,635,275 | 2,695,603 | 2,204,943 | (28,954) | (28,954) | (28,954) | (28,954) | (24,262) | (5,328) |
| 712050 | Meridian Community College | 1,946,480 | 2,277,089 | 2,329,217 | 1,905,247 | (3,130) | (3,130) | (3,130) | (3,130) | (358) | 2,442 |
| 712060 | MS Delta Community College | 1,470,852 | 1,720,676 | 1,760,066 | 1,439,695 | (30,102) | (30,102) | (30,102) | (30,102) | (25,155) | (5,445) |
| 712070 | MS Gulf Coast Community College | 4,212,011 | 4,927,419 | 5,040,219 | 4,122,787 | (39,219) | (39,219) | (39,219) | (39,219) | (25,816) | 2,189 |
| 712080 | Northeast MS Community College | 1,847,279 | 2,161,039 | 2,210,510 | 1,808,148 | (7,127) | (7,127) | (7,127) | (7,127) | (4,767) | 303 |
| 712090 | Northwest MS Community College | 3,513,315 | 4,110,051 | 4,204,140 | 3,438,893 | (26,337) | (26,337) | (26,337) | (26,337) | (19,050) | (820) |
| 712100 | Pearl River Community College | 2,398,513 | 2,805,900 | 2,870,134 | 2,347,706 | (21,556) | (21,556) | (21,556) | (21,556) | (16,999) | (2,547) |
| 712110 | Southwest MS Community College | 1,171,105 | 1,370,017 | 1,401,380 | 1,146,298 | (13,958) | (13,958) | (13,958) | (13,958) | (11,302) | (2,046) |
| | Total Community Colleges | 36,567,545 | 42,778,528 | 43,757,832 | 35,792,932 | (397,125) | (397,125) | (397,125) | (397,125) | (317,267) | (52,373) |

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|--------------------------|---|---|---|---|---|--|-----------|-----------|-----------|-----------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| SCHOOL DISTRICTS: | | | | | | | | | | | |
| 712120 | Aberdeen School District | 1,017,746 | 1,190,610 | 1,217,866 | 996,187 | (31,932) | (31,932) | (31,932) | (31,932) | (29,636) | (9,708) |
| 712130 | Alcorn County School District | 2,522,380 | 2,950,806 | 3,018,357 | 2,468,949 | (34,876) | (34,876) | (34,876) | (34,876) | (24,166) | 332 |
| 712140 | Amite County School District | 1,079,948 | 1,263,376 | 1,292,298 | 1,057,071 | (18,075) | (18,075) | (18,075) | (18,075) | (12,500) | 206 |
| 712150 | Amory School District | 1,190,945 | 1,393,227 | 1,425,121 | 1,165,717 | (17,671) | (17,671) | (17,671) | (17,671) | (13,944) | (2,096) |
| 712160 | Attala County School District | 1,194,163 | 1,396,991 | 1,428,971 | 1,168,867 | (13,438) | (13,438) | (13,438) | (13,438) | (10,590) | (1,574) |
| 712170 | Baldwyn School District | 712,101 | 833,051 | 852,121 | 697,016 | 2,680 | 2,680 | 2,680 | 2,680 | 3,153 | 1,706 |
| 712180 | Bay St. Louis-Waveland School | 1,454,229 | 1,701,230 | 1,740,175 | 1,423,424 | (11,222) | (11,222) | (11,222) | (11,222) | (10,245) | (3,188) |
| 712200 | Benton County School District | 1,084,237 | 1,268,395 | 1,297,431 | 1,061,270 | (3,071) | (3,071) | (3,071) | (3,071) | (1,682) | 619 |
| 712210 | Biloxi School District | 4,043,637 | 4,730,448 | 4,838,739 | 3,957,981 | 10,387 | 10,387 | 10,387 | 10,387 | 15,608 | 11,114 |
| 712220 | Booneville School District | 914,792 | 1,070,169 | 1,094,668 | 895,414 | (17,139) | (17,139) | (17,139) | (17,139) | (14,456) | (3,275) |
| 712230 | Brookhaven School District | 2,518,627 | 2,946,415 | 3,013,865 | 2,465,275 | (23,660) | (23,660) | (23,660) | (23,660) | (18,701) | (2,851) |
| 712240 | Calhoun County School District | 2,040,318 | 2,386,866 | 2,441,507 | 1,997,098 | (24,812) | (24,812) | (24,812) | (24,812) | (18,051) | (910) |
| 712250 | Canton School District | 2,476,265 | 2,896,858 | 2,963,174 | 2,423,810 | (51,849) | (51,849) | (51,849) | (51,849) | (48,874) | (16,772) |
| 712260 | Carroll County School District | 915,864 | 1,071,424 | 1,095,951 | 896,464 | 6,558 | 6,558 | 6,558 | 6,558 | 6,885 | 3,063 |
| 712270 | Chickasaw County School District | 381,253 | 446,008 | 456,218 | 373,177 | (8,597) | (8,597) | (8,597) | (8,597) | (6,693) | (899) |
| 712280 | Choctaw County School District | 1,438,679 | 1,683,038 | 1,721,567 | 1,408,203 | (16,089) | (16,089) | (16,089) | (16,089) | (11,426) | (216) |
| 712290 | Claiborne County School District | 1,332,507 | 1,558,833 | 1,594,519 | 1,304,281 | (15,849) | (15,849) | (15,849) | (15,849) | (11,575) | (642) |
| 712300 | Clarksdale School District | 2,026,377 | 2,370,556 | 2,424,824 | 1,983,452 | (114,229) | (114,229) | (114,229) | (114,229) | (95,204) | (20,322) |
| 712320 | Cleveland School District | 2,806,041 | 3,282,646 | 3,357,794 | 2,746,600 | (51,733) | (51,733) | (51,733) | (51,733) | (42,493) | (8,371) |
| 712330 | Clinton School District | 3,437,708 | 4,021,602 | 4,113,666 | 3,364,887 | (9,749) | (9,749) | (9,749) | (9,749) | (2,834) | 5,327 |
| 712340 | Coahoma Co Agriculture High School District | 192,503 | 225,200 | 230,355 | 188,425 | (11,964) | (11,964) | (11,964) | (11,964) | (9,767) | (1,854) |
| 712350 | Coahoma County School District | 1,393,637 | 1,630,345 | 1,667,668 | 1,364,115 | (48,338) | (48,338) | (48,338) | (48,338) | (44,350) | (14,025) |
| 712360 | Coffeeville School District | 586,089 | 685,636 | 701,332 | 573,674 | (9,864) | (9,864) | (9,864) | (9,864) | (7,299) | (532) |
| 712370 | Columbia School District | 1,241,886 | 1,452,820 | 1,486,079 | 1,215,579 | (18,844) | (18,844) | (18,844) | (18,844) | (18,103) | (6,552) |
| 712380 | Columbus School District | 2,976,559 | 3,482,127 | 3,561,841 | 2,913,506 | (71,512) | (71,512) | (71,512) | (71,512) | (64,316) | (19,007) |
| 712390 | Copiah County School District | 1,860,148 | 2,176,094 | 2,225,910 | 1,820,745 | (28,462) | (28,462) | (28,462) | (28,462) | (21,872) | (2,598) |
| 712400 | Corinth School District | 1,728,774 | 2,022,406 | 2,068,704 | 1,692,154 | (16,460) | (16,460) | (16,460) | (16,460) | (15,482) | (5,275) |
| 712410 | Covington County School District | 2,448,918 | 2,864,866 | 2,930,450 | 2,397,043 | (21,194) | (21,194) | (21,194) | (21,194) | (14,083) | 1,011 |
| 712420 | Desoto County School District | 20,530,803 | 24,017,954 | 24,567,781 | 20,095,898 | (74,846) | (74,846) | (74,846) | (74,846) | (45,323) | 9,443 |
| 712440 | Durant School District | 337,819 | 395,197 | 404,244 | 330,663 | (5,147) | (5,147) | (5,147) | (5,147) | (4,191) | (784) |
| 712450 | East Jasper School District | 868,141 | 1,015,594 | 1,038,843 | 849,751 | (8,754) | (8,754) | (8,754) | (8,754) | (4,597) | 2,043 |
| 712460 | East Tallahatchie School District | 1,161,989 | 1,359,353 | 1,390,472 | 1,137,375 | (16,445) | (16,445) | (16,445) | (16,445) | (12,553) | (1,392) |
| 712470 | Enterprise School District | 728,187 | 851,870 | 871,371 | 712,762 | (353) | (353) | (353) | (353) | (435) | (245) |
| 712480 | Forest School District | 1,218,293 | 1,425,219 | 1,457,846 | 1,192,485 | (1,467) | (1,467) | (1,467) | (1,467) | (1,145) | (151) |
| 712490 | Forrest County School District | 2,048,898 | 2,396,902 | 2,451,773 | 2,005,496 | (20,835) | (20,835) | (20,835) | (20,835) | (13,967) | 829 |
| 712500 | Forrest Co Agriculture High School District | 489,569 | 572,722 | 585,833 | 479,199 | (8,973) | (8,973) | (8,973) | (8,973) | (7,748) | (1,954) |
| 712510 | Franklin County School District | 1,187,192 | 1,388,836 | 1,420,630 | 1,162,043 | (23,721) | (23,721) | (23,721) | (23,721) | (18,803) | (2,934) |
| 712520 | George County School District | 3,176,033 | 3,715,481 | 3,800,537 | 3,108,755 | (762) | (762) | (762) | (762) | 376 | 1,214 |
| 712530 | Greene County School District | 1,664,964 | 1,947,758 | 1,992,346 | 1,629,695 | (24,827) | (24,827) | (24,827) | (24,827) | (20,724) | (4,455) |
| 712540 | Greenville School District | 4,119,244 | 4,818,897 | 4,929,213 | 4,031,986 | (131,053) | (131,053) | (131,053) | (131,053) | (110,092) | (24,471) |

See Notes to Schedule of OPEB Amounts by Employer-Sensitivity and Remaining Deferred Outflows (Inflows) of Resources (Total may not add due to rounding)

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|--------------|-------------------------------------|---|---|---|---|--|-----------|-----------|-----------|-----------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| 712550 | Greenwood School District | 2,403,876 | 2,812,173 | 2,876,550 | 2,352,954 | (24,602) | (24,602) | (24,602) | (24,602) | (17,372) | (196) |
| 712560 | Grenada School District | 3,535,300 | 4,135,770 | 4,230,448 | 3,460,412 | (18,724) | (18,724) | (18,724) | (18,724) | (15,670) | (3,417) |
| 712570 | Gulfport School District | 4,470,469 | 5,229,776 | 5,349,498 | 4,375,771 | (24,681) | (24,681) | (24,681) | (24,681) | (16,452) | 1,101 |
| 712580 | Hancock County School District | 2,915,430 | 3,410,615 | 3,488,692 | 2,853,672 | (19,788) | (19,788) | (19,788) | (19,788) | (16,852) | (3,994) |
| 712590 | Harrison County School District | 10,833,795 | 12,673,912 | 12,964,048 | 10,604,302 | (83,088) | (83,088) | (83,088) | (83,088) | (60,364) | (2,925) |
| 712600 | Hattiesburg School District | 3,520,286 | 4,118,206 | 4,212,481 | 3,445,716 | (114,528) | (114,528) | (114,528) | (114,528) | (84,772) | (6,135) |
| 712610 | Hazlehurst School District | 1,363,608 | 1,595,217 | 1,631,735 | 1,334,723 | 24,811 | 24,811 | 24,811 | 24,811 | 20,050 | 3,579 |
| 712630 | Hinds County School District | 3,661,312 | 4,283,185 | 4,381,237 | 3,583,755 | (109,102) | (109,102) | (109,102) | (109,102) | (93,084) | (22,283) |
| 712640 | Hollandale School District | 581,263 | 679,990 | 695,557 | 568,950 | (12,432) | (12,432) | (12,432) | (12,432) | (9,778) | (1,437) |
| 712650 | Holly Springs School District | 1,138,932 | 1,332,379 | 1,362,880 | 1,114,806 | (14,355) | (14,355) | (14,355) | (14,355) | (11,331) | (1,708) |
| 712660 | Holmes County School District | 2,321,298 | 2,715,569 | 2,777,735 | 2,272,126 | (46,373) | (46,373) | (46,373) | (46,373) | (32,750) | (389) |
| 712670 | Houston School District | 1,484,794 | 1,736,986 | 1,776,750 | 1,453,342 | (21,893) | (21,893) | (21,893) | (21,893) | (18,568) | (4,319) |
| 712680 | Humphreys County School District | 1,445,114 | 1,690,566 | 1,729,267 | 1,414,502 | (18,346) | (18,346) | (18,346) | (18,346) | (13,239) | (523) |
| 712710 | Itawamba County School District | 2,734,724 | 3,199,216 | 3,272,453 | 2,676,794 | (22,602) | (22,602) | (22,602) | (22,602) | (18,945) | (4,164) |
| 712720 | Jackson County School District | 6,220,692 | 7,277,274 | 7,443,868 | 6,088,919 | (48,702) | (48,702) | (48,702) | (48,702) | (35,252) | (1,538) |
| 712730 | Jackson Independent School District | 23,992,105 | 28,067,157 | 28,709,680 | 23,483,879 | (465,296) | (465,296) | (465,296) | (465,296) | (367,962) | (56,324) |
| 712740 | Jefferson County School District | 1,163,598 | 1,361,235 | 1,392,397 | 1,138,949 | (31,592) | (31,592) | (31,592) | (31,592) | (25,860) | (4,993) |
| 712750 | Jefferson Davis Co School District | 1,313,204 | 1,536,251 | 1,571,419 | 1,285,386 | (35,193) | (35,193) | (35,193) | (35,193) | (29,625) | (6,655) |
| 712760 | Jones County School District | 6,443,759 | 7,538,230 | 7,710,798 | 6,307,261 | (32,188) | (32,188) | (32,188) | (32,188) | (29,598) | (9,418) |
| 712770 | Kemper County School District | 1,288,537 | 1,507,395 | 1,541,903 | 1,261,242 | (6,310) | (6,310) | (6,310) | (6,310) | (2,763) | 2,206 |
| 712780 | Kosciusko School District | 1,721,803 | 2,014,251 | 2,060,362 | 1,685,330 | (21,825) | (21,825) | (21,825) | (21,825) | (15,760) | (638) |
| 712790 | Lafayette County School District | 2,373,847 | 2,777,045 | 2,840,618 | 2,323,562 | 4,518 | 4,518 | 4,518 | 4,518 | 7,672 | 6,012 |
| 712800 | Lamar County School District | 7,697,979 | 9,005,478 | 9,211,635 | 7,534,912 | (48,317) | (48,317) | (48,317) | (48,317) | (38,897) | (6,765) |
| 712810 | Lauderdale County School District | 4,911,778 | 5,746,042 | 5,877,582 | 4,807,732 | (68,350) | (68,350) | (68,350) | (68,350) | (52,804) | (6,607) |
| 712820 | Laurel School District | 2,923,473 | 3,420,024 | 3,498,317 | 2,861,545 | (53,561) | (53,561) | (53,561) | (53,561) | (42,633) | (6,848) |
| 712830 | Lawrence County School District | 1,588,285 | 1,858,054 | 1,900,589 | 1,554,640 | (32,683) | (32,683) | (32,683) | (32,683) | (26,532) | (4,873) |
| 712840 | Leake County School District | 2,266,067 | 2,650,958 | 2,711,645 | 2,218,065 | (44,356) | (44,356) | (44,356) | (44,356) | (33,493) | (3,251) |
| 712850 | Lee County School District | 5,482,316 | 6,413,486 | 6,560,306 | 5,366,184 | (67,282) | (67,282) | (67,282) | (67,282) | (54,176) | (9,435) |
| 712860 | Leflore County School District | 1,908,944 | 2,233,178 | 2,284,301 | 1,868,507 | (53,670) | (53,670) | (53,670) | (53,670) | (44,592) | (9,360) |
| 712870 | Leland School District | 866,532 | 1,013,712 | 1,036,918 | 848,176 | (9,115) | (9,115) | (9,115) | (9,115) | (4,479) | 2,538 |
| 712880 | Lincoln County School District | 2,079,999 | 2,433,286 | 2,488,989 | 2,035,938 | (14,267) | (14,267) | (14,267) | (14,267) | (8,136) | 2,464 |
| 712890 | Long Beach School District | 2,030,130 | 2,374,947 | 2,429,315 | 1,987,126 | (2,775) | (2,775) | (2,775) | (2,775) | (857) | 1,453 |
| 712900 | Louisville School District | 2,346,500 | 2,745,052 | 2,807,893 | 2,296,794 | (48,490) | (48,490) | (48,490) | (48,490) | (39,940) | (7,999) |
| 712910 | Lowndes County School District | 4,035,594 | 4,721,038 | 4,829,114 | 3,950,108 | (53,832) | (53,832) | (53,832) | (53,832) | (38,964) | (1,705) |
| 712920 | Lumberton School District | 517,453 | 605,342 | 619,199 | 506,491 | (2,892) | (2,892) | (2,892) | (2,892) | (2,685) | (882) |
| 712930 | Madison County School District | 9,053,544 | 10,591,285 | 10,833,745 | 8,861,762 | (21,944) | (21,944) | (21,944) | (21,944) | (15,527) | (213) |
| 712940 | Marion County School District | 1,735,745 | 2,030,561 | 2,077,045 | 1,698,977 | (12,881) | (12,881) | (12,881) | (12,881) | (10,021) | (1,336) |
| 712950 | Marshall County School District | 2,134,157 | 2,496,643 | 2,553,797 | 2,088,949 | (43,349) | (43,349) | (43,349) | (43,349) | (36,905) | (8,743) |
| 712960 | Mecomb School District | 2,112,172 | 2,470,924 | 2,527,489 | 2,067,430 | (60,854) | (60,854) | (60,854) | (60,854) | (50,559) | (10,617) |
| 712970 | Meridian School District | 4,928,937 | 5,766,116 | 5,898,116 | 4,824,527 | (59,944) | (59,944) | (59,944) | (59,944) | (50,716) | (11,671) |
| 712980 | Monroe County School District | 1,736,281 | 2,031,188 | 2,077,687 | 1,699,502 | (21,704) | (21,704) | (21,704) | (21,704) | (18,559) | (4,488) |

See Notes to Schedule of OPEB Amounts by Employer-Sensitivity and Remaining Deferred Outflows (Inflows) of Resources (Total may not add due to rounding)

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|--------------|-----------------------------------|---|---|---|---|--|-----------|-----------|-----------|----------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| 712990 | Montgomery County School District | 358,731 | 419,662 | 429,269 | 351,132 | (5,770) | (5,770) | (5,770) | (5,770) | (4,296) | (349) |
| 713000 | Moss Point School District | 1,916,451 | 2,241,960 | 2,293,284 | 1,875,855 | (13,755) | (13,755) | (13,755) | (13,755) | (11,164) | (2,043) |
| 713020 | Natchez-Adams School District | 3,303,653 | 3,864,778 | 3,953,252 | 3,233,672 | (22,448) | (22,448) | (22,448) | (22,448) | (17,712) | (2,665) |
| 713030 | Neshoba County School District | 2,371,702 | 2,774,535 | 2,838,051 | 2,321,463 | (51,489) | (51,489) | (51,489) | (51,489) | (42,741) | (8,931) |
| 713040 | Nettleton School District | 936,777 | 1,095,888 | 1,120,976 | 916,933 | (16,962) | (16,962) | (16,962) | (16,962) | (14,462) | (3,452) |
| 713050 | New Albany School District | 1,785,614 | 2,088,900 | 2,136,719 | 1,747,789 | (23,543) | (23,543) | (23,543) | (23,543) | (19,059) | (3,437) |
| 713060 | Newton County School District | 1,315,348 | 1,538,760 | 1,573,986 | 1,287,485 | (18,452) | (18,452) | (18,452) | (18,452) | (16,034) | (4,156) |
| 713070 | Newton School District | 860,097 | 1,006,185 | 1,029,219 | 841,878 | (7,444) | (7,444) | (7,444) | (7,444) | (6,319) | (1,478) |
| 713080 | North Bolivar School District | 1,076,730 | 1,259,613 | 1,288,448 | 1,053,922 | (27,154) | (27,154) | (27,154) | (27,154) | (25,341) | (8,440) |
| 713090 | North Panola School District | 1,394,173 | 1,630,973 | 1,668,309 | 1,364,640 | (10,661) | (10,661) | (10,661) | (10,661) | (8,500) | (1,385) |
| 713100 | North Pike School District | 1,785,077 | 2,088,272 | 2,136,078 | 1,747,264 | (51) | (51) | (51) | (51) | 402 | 586 |
| 713110 | North Tippah School District | 936,777 | 1,095,888 | 1,120,976 | 916,933 | (15,936) | (15,936) | (15,936) | (15,936) | (13,004) | (2,465) |
| 713120 | Noxubee School District | 1,574,879 | 1,842,372 | 1,884,548 | 1,541,518 | (33,075) | (33,075) | (33,075) | (33,075) | (25,860) | (3,607) |
| 713130 | Ocean Springs School District | 3,894,032 | 4,555,432 | 4,659,717 | 3,811,544 | (15,779) | (15,779) | (15,779) | (15,779) | (8,122) | 3,898 |
| 713140 | Okolona School District | 590,915 | 691,281 | 707,106 | 578,397 | (5,711) | (5,711) | (5,711) | (5,711) | (4,824) | (1,104) |
| 713160 | Oxford School District | 3,272,553 | 3,828,395 | 3,916,036 | 3,203,230 | (26,426) | (26,426) | (26,426) | (26,426) | (23,210) | (6,274) |
| 713170 | Pascagoula School District | 7,164,440 | 8,381,317 | 8,573,186 | 7,012,675 | (45,655) | (45,655) | (45,655) | (45,655) | (31,723) | 318 |
| 713180 | Pass Christian School District | 1,506,243 | 1,762,078 | 1,802,416 | 1,474,336 | (10,097) | (10,097) | (10,097) | (10,097) | (8,900) | (2,444) |
| 713190 | Pearl School District | 2,981,921 | 3,488,400 | 3,568,257 | 2,918,755 | (43,180) | (43,180) | (43,180) | (43,180) | (30,599) | (496) |
| 713200 | Pearl River Co School District | 2,046,217 | 2,393,766 | 2,448,565 | 2,002,872 | (1,464) | (1,464) | (1,464) | (1,464) | 3,377 | 5,877 |
| 713210 | Perry County School District | 1,112,121 | 1,301,014 | 1,330,798 | 1,088,563 | (13,791) | (13,791) | (13,791) | (13,791) | (11,457) | (2,405) |
| 713220 | Petal School District | 3,004,442 | 3,514,746 | 3,595,207 | 2,940,799 | (39,134) | (39,134) | (39,134) | (39,134) | (32,133) | (6,320) |
| 713230 | Philadelphia School District | 852,590 | 997,402 | 1,020,235 | 834,530 | (17,697) | (17,697) | (17,697) | (17,697) | (13,890) | (1,999) |
| 713240 | Picayune School District | 3,324,566 | 3,889,242 | 3,978,276 | 3,254,141 | (5,281) | (5,281) | (5,281) | (5,281) | (2,749) | 1,265 |
| 713250 | Pontotoc School District | 1,745,397 | 2,041,852 | 2,088,595 | 1,708,424 | (13,962) | (13,962) | (13,962) | (13,962) | (10,729) | (1,270) |
| 713260 | Pontotoc County School District | 2,519,163 | 2,947,042 | 3,014,507 | 2,465,799 | (42,438) | (42,438) | (42,438) | (42,438) | (31,990) | (3,040) |
| 713270 | Poplarville School District | 1,509,996 | 1,766,469 | 1,806,907 | 1,478,010 | (12,752) | (12,752) | (12,752) | (12,752) | (8,916) | 22 |
| 713280 | Prentiss County School District | 2,045,681 | 2,393,139 | 2,447,923 | 2,002,347 | (13,470) | (13,470) | (13,470) | (13,470) | (8,267) | 1,550 |
| 713290 | Quitman School District | 1,563,082 | 1,828,571 | 1,870,432 | 1,529,971 | (43,851) | (43,851) | (43,851) | (43,851) | (34,992) | (5,720) |
| 713300 | Quitman County School District | 1,218,829 | 1,425,846 | 1,458,487 | 1,193,010 | (195) | (195) | (195) | (195) | 1,879 | 2,692 |
| 713310 | Rankin County School District | 14,128,869 | 16,528,653 | 16,907,033 | 13,829,576 | (105,442) | (105,442) | (105,442) | (105,442) | (79,994) | (8,234) |
| 713320 | Richton School District | 565,176 | 661,171 | 676,307 | 553,204 | (12,171) | (12,171) | (12,171) | (12,171) | (9,641) | (1,494) |
| 713330 | Scott County School District | 3,189,438 | 3,731,164 | 3,816,579 | 3,121,876 | (8,093) | (8,093) | (8,093) | (8,093) | (7,439) | (2,361) |
| 713340 | Senatobia School District | 1,292,291 | 1,511,786 | 1,546,394 | 1,264,916 | (19,227) | (19,227) | (19,227) | (19,227) | (13,403) | 80 |
| 713360 | Simpson County School District | 2,892,372 | 3,383,641 | 3,461,100 | 2,831,103 | (24,510) | (24,510) | (24,510) | (24,510) | (21,531) | (5,829) |
| 713370 | Smith County School District | 2,091,795 | 2,447,086 | 2,503,106 | 2,047,485 | (30,888) | (30,888) | (30,888) | (30,888) | (23,596) | (2,634) |
| 713380 | South Delta School District | 903,531 | 1,056,996 | 1,081,193 | 884,392 | (13,737) | (13,737) | (13,737) | (13,737) | (10,244) | (836) |
| 713390 | South Panola School District | 3,553,532 | 4,157,098 | 4,252,264 | 3,478,257 | (35,791) | (35,791) | (35,791) | (35,791) | (28,057) | (4,001) |
| 713400 | South Pike School District | 1,533,054 | 1,793,443 | 1,834,499 | 1,500,579 | 12,344 | 12,344 | 12,344 | 12,344 | 13,619 | 6,635 |
| 713410 | South Tippah School District | 2,307,356 | 2,699,260 | 2,761,052 | 2,258,479 | (23,956) | (23,956) | (23,956) | (23,956) | (19,835) | (4,087) |
| 713430 | Starkville-Oktibbeha | 4,493,526 | 5,256,750 | 5,377,090 | 4,398,340 | (41,285) | (41,285) | (41,285) | (41,285) | (28,117) | 1,044 |

See Notes to Schedule of OPEB Amounts by Employer-Sensitivity and Remaining Deferred Outflows (Inflows) of Resources (Total may not add due to rounding)

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|--------------|-----------------------------------|---|---|---|---|--|-------------|-------------|-------------|-------------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| 713440 | Stone County School District | 2,058,550 | 2,408,194 | 2,463,323 | 2,014,943 | (35,502) | (35,502) | (35,502) | (35,502) | (26,263) | (1,875) |
| 713450 | Sunflower School District | 3,346,015 | 3,914,334 | 4,003,943 | 3,275,136 | (56,682) | (56,682) | (56,682) | (56,682) | (53,628) | (18,599) |
| 713460 | Tate County School District | 1,729,847 | 2,023,661 | 2,069,987 | 1,693,203 | (23,426) | (23,426) | (23,426) | (23,426) | (18,820) | (3,226) |
| 713470 | Tishomingo Co School District | 2,365,268 | 2,767,008 | 2,830,351 | 2,315,164 | (18,549) | (18,549) | (18,549) | (18,549) | (14,164) | (1,570) |
| 713480 | Tunica County School District | 1,840,844 | 2,153,511 | 2,202,810 | 1,801,850 | (43,145) | (43,145) | (43,145) | (43,145) | (31,108) | (1,213) |
| 713490 | Tupelo School District | 5,724,688 | 6,697,024 | 6,850,335 | 5,603,422 | (84,475) | (84,475) | (84,475) | (84,475) | (62,321) | (4,244) |
| 713500 | Union County School District | 2,003,319 | 2,343,582 | 2,397,232 | 1,960,883 | (21,020) | (21,020) | (21,020) | (21,020) | (15,485) | (1,026) |
| 713510 | Union School District | 707,811 | 828,032 | 846,988 | 692,817 | (13,378) | (13,378) | (13,378) | (13,378) | (11,274) | (2,542) |
| 713520 | Vicksburg-Warren School District | 5,949,901 | 6,960,489 | 7,119,831 | 5,823,863 | (100,351) | (100,351) | (100,351) | (100,351) | (79,627) | (12,508) |
| 713530 | Walthall County School District | 1,662,819 | 1,945,249 | 1,989,780 | 1,627,596 | (29,814) | (29,814) | (29,814) | (29,814) | (22,788) | (2,552) |
| 713540 | Water Valley School District | 906,749 | 1,060,760 | 1,085,043 | 887,541 | (17,141) | (17,141) | (17,141) | (17,141) | (15,959) | (5,280) |
| 713550 | Wayne County School District | 3,047,340 | 3,564,930 | 3,646,539 | 2,982,788 | 4,605 | 4,605 | 4,605 | 4,605 | 7,074 | 5,132 |
| 713560 | Webster County School District | 1,368,970 | 1,601,490 | 1,638,152 | 1,339,971 | (25,048) | (25,048) | (25,048) | (25,048) | (21,714) | (5,574) |
| 713570 | West Bolivar School District | 1,362,536 | 1,593,962 | 1,630,452 | 1,333,673 | (24,371) | (24,371) | (24,371) | (24,371) | (21,348) | (5,719) |
| 713580 | West Jasper School District | 1,282,639 | 1,500,495 | 1,534,845 | 1,255,469 | (10,191) | (10,191) | (10,191) | (10,191) | (9,541) | (3,216) |
| 713590 | West Point School District | 2,575,466 | 3,012,908 | 3,081,881 | 2,520,910 | (38,407) | (38,407) | (38,407) | (38,407) | (31,031) | (5,523) |
| 713600 | West Tallahatchie School District | 887,445 | 1,038,177 | 1,061,943 | 868,646 | 146 | 146 | 146 | 146 | 2,187 | 2,783 |
| 713610 | Western Line School District | 1,671,399 | 1,955,285 | 2,000,046 | 1,635,993 | (10,842) | (10,842) | (10,842) | (10,842) | (7,240) | 469 |
| 713620 | Wilkinson County School District | 999,515 | 1,169,282 | 1,196,050 | 978,342 | (22,791) | (22,791) | (22,791) | (22,791) | (18,247) | (3,054) |
| 713630 | Winona County School District | 919,618 | 1,075,815 | 1,100,443 | 900,137 | (12,992) | (12,992) | (12,992) | (12,992) | (10,529) | (1,917) |
| 713640 | Yazoo City School District | 1,763,629 | 2,063,180 | 2,110,411 | 1,726,270 | (15,116) | (15,116) | (15,116) | (15,116) | (8,392) | 2,920 |
| 713650 | Yazoo County School District | 1,243,495 | 1,454,702 | 1,488,004 | 1,217,154 | (22,843) | (22,843) | (22,843) | (22,843) | (15,753) | 314 |
| | Total School Districts | 374,168,095 | 437,720,434 | 447,740,889 | 366,242,075 | (4,372,456) | (4,372,456) | (4,372,456) | (4,372,456) | (3,416,192) | (473,651) |

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|-----------------------------------|--|---|---|---|---|--|-----------|-----------|-----------|-----------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| AGENCIES AND UNIVERSITIES: | | | | | | | | | | | |
| 721340 | MS State Board of Examiners for Prof Counselors | 5,898 | 6,900 | 7,058 | 5,773 | 972 | 972 | 972 | 972 | 989 | 409 |
| 721350 | MS Dept Of Child Protection Services | 9,811,759 | 11,478,284 | 11,741,048 | 9,603,916 | 1,537,887 | 1,537,887 | 1,537,887 | 1,537,887 | 1,157,501 | 107,984 |
| 721360 | MS Board Of Optometry | 6,435 | 7,528 | 7,700 | 6,298 | 1,008 | 1,008 | 1,008 | 1,008 | 759 | 71 |
| 721370 | Charter School Authorizer Board | 10,724 | 12,546 | 12,833 | 10,497 | 634 | 634 | 634 | 634 | 660 | 294 |
| 721380 | Office Of State Public Defender | 128,693 | 150,551 | 153,998 | 125,967 | (3,270) | (3,270) | (3,270) | (3,270) | (3,011) | (961) |
| 721390 | Board Of Tax Appeals | 35,391 | 41,402 | 42,349 | 34,641 | (933) | (933) | (933) | (933) | (647) | 3 |
| 721410 | MS State Board Of Physical Therapy | 19,304 | 22,583 | 23,100 | 18,895 | (220) | (220) | (220) | (220) | (165) | (18) |
| 721430 | Military Department - Adjutant General's Office | 605,929 | 708,846 | 725,073 | 593,094 | (8,155) | (8,155) | (8,155) | (8,155) | (6,775) | (1,416) |
| 721460 | MS Business Finance Corp | 25,739 | 30,110 | 30,800 | 25,193 | (298) | (298) | (298) | (298) | (252) | (62) |
| 721470 | Mississippi State Bar | 131,910 | 154,315 | 157,848 | 129,116 | (3,052) | (3,052) | (3,052) | (3,052) | (2,430) | (391) |
| 721480 | MS Capital Post-Conviction Counsel | 49,332 | 57,711 | 59,033 | 48,287 | 159 | 159 | 159 | 159 | 105 | (11) |
| 721490 | MS Board Of Geologists | 6,435 | 7,528 | 7,700 | 6,298 | (78) | (78) | (78) | (78) | (86) | (46) |
| 721500 | MS Dept Of Transportation | 18,821,333 | 22,018,130 | 22,522,177 | 18,422,639 | (249,429) | (249,429) | (249,429) | (249,429) | (201,523) | (35,876) |
| 721510 | South MS Regional Center | 2,411,383 | 2,820,955 | 2,885,534 | 2,360,302 | (98,038) | (98,038) | (98,038) | (98,038) | (81,504) | (17,168) |
| 721520 | MS Dept Of Corrections | 12,367,385 | 14,467,982 | 14,799,188 | 12,105,406 | (445,139) | (445,139) | (445,139) | (445,139) | (352,357) | (54,340) |
| 721530 | Archives & History Dept | 869,213 | 1,016,849 | 1,040,127 | 850,801 | (663) | (663) | (663) | (663) | 1,950 | 3,221 |
| 721540 | Legislative Peer Committee | 134,591 | 157,452 | 161,056 | 131,740 | (8,849) | (8,849) | (8,849) | (8,849) | (7,290) | (1,460) |
| 721550 | MS Public Service Commission | 514,771 | 602,205 | 615,991 | 503,867 | (9,408) | (9,408) | (9,408) | (9,408) | (10,373) | (5,050) |
| 721560 | Dept Of Environmental Quality | 2,374,384 | 2,777,672 | 2,841,259 | 2,324,087 | (30,773) | (30,773) | (30,773) | (30,773) | (24,088) | (3,396) |
| 721570 | MS State Hospital | 8,685,160 | 10,160,332 | 10,392,926 | 8,501,182 | (417,789) | (417,789) | (417,789) | (417,789) | (344,430) | (69,297) |
| 721580 | MS Industries For The Blind | 416,643 | 487,410 | 498,568 | 407,817 | (4,298) | (4,298) | (4,298) | (4,298) | (2,886) | 170 |
| 721590 | MS Real Estate Commission | 122,258 | 143,024 | 146,298 | 119,668 | 379 | 379 | 379 | 379 | 578 | 414 |
| 721600 | Mississippi State Senate Staff | 235,401 | 275,383 | 281,688 | 230,414 | (7,826) | (7,826) | (7,826) | (7,826) | (6,505) | (1,366) |
| 721610 | Mississippi State Senate Members | 282,052 | 329,958 | 337,512 | 276,077 | (3,512) | (3,512) | (3,512) | (3,512) | (2,894) | (573) |
| 721620 | MS House Of Representatives Staff | 315,298 | 368,851 | 377,295 | 308,619 | (3,742) | (3,742) | (3,742) | (3,742) | (3,249) | (832) |
| 721630 | MS House Of Representatives Members | 685,826 | 802,313 | 820,680 | 671,298 | (9,672) | (9,672) | (9,672) | (9,672) | (7,806) | (1,384) |
| 721640 | Attorney General'S Office | 1,807,599 | 2,114,619 | 2,163,027 | 1,769,308 | (25,440) | (25,440) | (25,440) | (25,440) | (21,114) | (4,400) |
| 721650 | MS Arts Commission | 65,955 | 77,158 | 78,924 | 64,558 | (2,366) | (2,366) | (2,366) | (2,366) | (1,759) | (142) |
| 721660 | Boswell Regional Center | 3,579,807 | 4,187,836 | 4,283,705 | 3,503,976 | (55,190) | (55,190) | (55,190) | (55,190) | (46,095) | (9,947) |
| 721670 | MS Highway Safety Patrol (Dept Of Public Safety) | 6,300,052 | 7,370,114 | 7,538,834 | 6,166,598 | (117,978) | (117,978) | (117,978) | (117,978) | (92,674) | (13,455) |
| 721680 | State Insurance Department | 816,664 | 955,374 | 977,244 | 799,364 | (9,522) | (9,522) | (9,522) | (9,522) | (7,144) | (636) |
| 721690 | Ellisville State School | 7,074,355 | 8,275,931 | 8,465,387 | 6,924,498 | (281,502) | (281,502) | (281,502) | (281,502) | (251,416) | (72,481) |
| 721700 | MS Port Authority/Gulfport | 179,634 | 210,145 | 214,955 | 175,829 | (900) | (900) | (900) | (900) | (873) | (327) |
| 721710 | State Dept Of Health | 10,762,478 | 12,590,481 | 12,878,707 | 10,534,496 | (452,637) | (452,637) | (452,637) | (452,637) | (369,393) | (70,050) |
| 721720 | State Soil & Water Conservation | 57,912 | 67,748 | 69,299 | 56,685 | (1,398) | (1,398) | (1,398) | (1,398) | (1,160) | (246) |
| 721730 | Banking & Consumer Finance | 450,961 | 527,557 | 539,634 | 441,409 | 5,464 | 5,464 | 5,464 | 5,464 | 6,256 | 3,245 |
| 721740 | Yellow Creek Port Authority | 57,912 | 67,748 | 69,299 | 56,685 | (1,283) | (1,283) | (1,283) | (1,283) | (940) | (54) |
| 721750 | MS Workers Compensation Commission | 346,398 | 405,234 | 414,511 | 339,061 | (5,204) | (5,204) | (5,204) | (5,204) | (4,008) | (487) |
| 721760 | Veterans Home Purchase Board | 108,853 | 127,341 | 130,256 | 106,547 | (874) | (874) | (874) | (874) | (660) | (69) |
| 721770 | MS State Personnel Board | 277,762 | 324,940 | 332,379 | 271,878 | (11,217) | (11,217) | (11,217) | (11,217) | (10,188) | (3,110) |

See Notes to Schedule of OPEB Amounts by Employer-Sensitivity and Remaining Deferred Outflows (Inflows) of Resources (Total may not add due to rounding)

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|--------------|---|---|---|---|---|--|-------------|-------------|-------------|-------------|------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| 721780 | State Veterans Affairs Board | 2,921,328 | 3,417,515 | 3,495,750 | 2,859,446 | (42,404) | (42,404) | (42,404) | (42,404) | (34,962) | (7,038) |
| 721790 | State Fair Commission | 110,998 | 129,851 | 132,823 | 108,646 | (2,845) | (2,845) | (2,845) | (2,845) | (2,444) | (598) |
| 721800 | MS Dept Of Information Technology Services | 787,171 | 920,872 | 941,953 | 770,497 | (24,702) | (24,702) | (24,702) | (24,702) | (19,625) | (3,110) |
| 721810 | State Aid Road Construction | 315,298 | 368,851 | 377,295 | 308,619 | (2,655) | (2,655) | (2,655) | (2,655) | (2,403) | (721) |
| 721820 | Rehabilitation Services | 5,715,572 | 6,686,360 | 6,839,427 | 5,594,499 | (95,117) | (95,117) | (95,117) | (95,117) | (89,741) | (30,872) |
| 721830 | MS Gaming Commission | 682,072 | 797,922 | 816,188 | 667,624 | (15,438) | (15,438) | (15,438) | (15,438) | (12,864) | (2,745) |
| 721840 | MS Department Of Revenue | 4,475,295 | 5,235,422 | 5,355,273 | 4,380,494 | (83,494) | (83,494) | (83,494) | (83,494) | (64,173) | (7,628) |
| 721850 | Joint Legislative Budget Office | 148,533 | 173,761 | 177,739 | 145,387 | 1,907 | 1,907 | 1,907 | 1,907 | 1,854 | 692 |
| 721860 | MS Finance And Administration | 2,595,843 | 3,036,746 | 3,106,264 | 2,540,855 | (26,974) | (26,974) | (26,974) | (26,974) | (20,735) | (2,475) |
| 721870 | MS Cosmetology Board | 52,013 | 60,848 | 62,241 | 50,912 | (1,870) | (1,870) | (1,870) | (1,870) | (2,000) | (920) |
| 721880 | Board Social Workers, Marriage, Family Therapists | 19,304 | 22,583 | 23,100 | 18,895 | (220) | (220) | (220) | (220) | (165) | (18) |
| 721890 | MS Library Commission | 264,893 | 309,885 | 316,979 | 259,282 | (3,432) | (3,432) | (3,432) | (3,432) | (2,963) | (750) |
| 721900 | MS Emergency Management | 716,390 | 838,069 | 857,254 | 701,215 | (4,631) | (4,631) | (4,631) | (4,631) | (4,131) | (1,189) |
| 721910 | MS Secretary Of State | 596,813 | 698,182 | 714,165 | 584,171 | (11,517) | (11,517) | (11,517) | (11,517) | (9,039) | (1,295) |
| 721920 | MS Dept Of Human Services | 9,335,059 | 10,920,616 | 11,170,615 | 9,137,314 | (1,924,386) | (1,924,386) | (1,924,386) | (1,924,386) | (1,476,041) | (171,952) |
| 721930 | MS Board Of Nursing | 166,764 | 195,089 | 199,555 | 163,232 | 1,127 | 1,127 | 1,127 | 1,127 | 1,581 | 1,051 |
| 721940 | MS Dept Of Education | 3,739,600 | 4,374,770 | 4,474,919 | 3,660,384 | (37,837) | (37,837) | (37,837) | (37,837) | (27,777) | (1,718) |
| 721950 | MS Community College Board | 292,776 | 342,504 | 350,345 | 286,574 | 6,930 | 6,930 | 6,930 | 6,930 | 6,059 | 1,616 |
| 721960 | Military Department - Army Guard | 1,440,824 | 1,685,547 | 1,724,134 | 1,410,303 | (6,413) | (6,413) | (6,413) | (6,413) | (2,829) | 2,213 |
| 721970 | Military Department - Air Guard | 1,071,904 | 1,253,967 | 1,282,673 | 1,049,198 | (15,694) | (15,694) | (15,694) | (15,694) | (12,472) | (1,984) |
| 721980 | Military Department - Yep (Shelby Base Ops) | 404,846 | 473,609 | 484,451 | 396,270 | (4,720) | (4,720) | (4,720) | (4,720) | (4,282) | (1,305) |
| 721990 | Educational Television (MS Public Broadcasting) | 539,438 | 631,061 | 645,507 | 528,011 | (25,393) | (25,393) | (25,393) | (25,393) | (20,554) | (3,708) |
| 722010 | Pearl River Basin Development Dist. | 18,768 | 21,955 | 22,458 | 18,370 | (307) | (307) | (307) | (307) | (254) | (62) |
| 722020 | MS Dept Of Wildlife, Fisheries & Parks | 3,187,830 | 3,729,282 | 3,814,654 | 3,120,302 | (17,693) | (17,693) | (17,693) | (17,693) | (10,572) | 2,419 |
| 722040 | Public Employees Retirement System | 938,386 | 1,097,770 | 1,122,901 | 918,508 | (13,153) | (13,153) | (13,153) | (13,153) | (10,855) | (2,193) |
| 722050 | MS Bureau Of Narcotics | 839,185 | 981,720 | 1,004,194 | 821,408 | (33,873) | (33,873) | (33,873) | (33,873) | (28,136) | (5,898) |
| 722060 | North MS Regional Center | 4,861,373 | 5,687,076 | 5,817,267 | 4,758,395 | (190,977) | (190,977) | (190,977) | (190,977) | (165,384) | (42,266) |
| 722070 | MS Oil & Gas Board | 163,547 | 191,326 | 195,706 | 160,083 | (6,668) | (6,668) | (6,668) | (6,668) | (5,724) | (1,415) |
| 722080 | MS Animal Health Board | 161,939 | 189,444 | 193,781 | 158,508 | (2,416) | (2,416) | (2,416) | (2,416) | (2,035) | (458) |
| 722090 | State Treasurer's Office | 213,416 | 249,664 | 255,380 | 208,895 | (7,112) | (7,112) | (7,112) | (7,112) | (5,388) | (548) |
| 722100 | Pearl River Valley Water Supply | 564,640 | 660,544 | 675,665 | 552,679 | (11,342) | (11,342) | (11,342) | (11,342) | (8,465) | (698) |
| 722110 | Medicaid Division | 5,911,293 | 6,915,324 | 7,073,632 | 5,786,073 | (7,754) | (7,754) | (7,754) | (7,754) | (5,195) | 318 |
| 722120 | MS Dept Of Agriculture & Commerce | 1,066,006 | 1,247,067 | 1,275,615 | 1,043,425 | (24,040) | (24,040) | (24,040) | (24,040) | (20,421) | (4,787) |
| 722130 | MS Office Of State Auditor | 787,171 | 920,872 | 941,953 | 770,497 | 10,522 | 10,522 | 10,522 | 10,522 | 12,744 | 7,172 |
| 722150 | Governor's Office | 134,591 | 157,452 | 161,056 | 131,740 | (2,737) | (2,737) | (2,737) | (2,737) | (1,783) | 170 |
| 722160 | Pat Harrison Waterway District | 215,561 | 252,173 | 257,946 | 210,994 | (8,126) | (8,126) | (8,126) | (8,126) | (6,643) | (1,271) |
| 722170 | MS State Board Of Pharmacy | 101,882 | 119,186 | 121,915 | 99,724 | 838 | 838 | 838 | 838 | 681 | 129 |
| 722180 | MS Supreme Court | 1,556,111 | 1,820,416 | 1,862,090 | 1,523,148 | (11,399) | (11,399) | (11,399) | (11,399) | (9,962) | (2,640) |
| 722190 | Barber Examiners Board | 19,304 | 22,583 | 23,100 | 18,895 | 227 | 227 | 227 | 227 | 143 | (18) |
| 722200 | Grand Gulf Military | 25,739 | 30,110 | 30,800 | 25,193 | (1,405) | (1,405) | (1,405) | (1,405) | (1,228) | (328) |
| 722210 | Tombigbee River Valley Water Mgt | 78,288 | 91,585 | 93,682 | 76,630 | (3,046) | (3,046) | (3,046) | (3,046) | (2,755) | (831) |

See Notes to Schedule of OPEB Amounts by Employer-Sensitivity and Remaining Deferred Outflows (Inflows) of Resources (Total may not add due to rounding)

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Schedule of OPEB Amounts by Employer
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for the Year ended June 30, 2018

| Group Number | Employer Name | NOL Sensitivity - Health Care | | NOL Sensitivity - Discount Rate | | Recognition of Existing Deferred Outflows (Inflows) of Resources for | | | | | |
|--------------|---|---|---|---|---|--|--------------|--------------|--------------|-------------|-------------|
| | | Less 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 2.89% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 4.89% Employer's Proportionate Share of Net OPEB Liability | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| 722220 | MS Development Authority | 1,379,695 | 1,614,036 | 1,650,985 | 1,350,469 | (34,869) | (34,869) | (34,869) | (34,869) | (28,429) | (5,354) |
| 722230 | Mental Health Dept Of MS | 509,409 | 595,932 | 609,575 | 498,618 | (23,143) | (23,143) | (23,143) | (23,143) | (19,755) | (4,739) |
| 722240 | MS Motor Vehicle Commission | 19,304 | 22,583 | 23,100 | 18,895 | 137 | 137 | 137 | 137 | 85 | (18) |
| 722250 | District Attorneys & Staff | 1,227,408 | 1,435,883 | 1,468,754 | 1,201,408 | (14,633) | (14,633) | (14,633) | (14,633) | (11,019) | (1,032) |
| 722260 | State Architecture Board | 13,406 | 15,682 | 16,041 | 13,122 | (57) | (57) | (57) | (57) | (22) | 21 |
| 722270 | East MS State Hospital | 6,108,622 | 7,146,169 | 7,309,762 | 5,979,222 | (308,616) | (308,616) | (308,616) | (308,616) | (273,451) | (76,554) |
| 722280 | MS State Board Of Contractors | 96,520 | 112,914 | 115,498 | 94,475 | (2,052) | (2,052) | (2,052) | (2,052) | (1,364) | 94 |
| 722290 | State Fire Academy | 353,905 | 414,016 | 423,494 | 346,409 | (9,349) | (9,349) | (9,349) | (9,349) | (8,138) | (2,123) |
| 722310 | Hudspeth Center | 4,095,115 | 4,790,668 | 4,900,338 | 4,008,367 | (152,780) | (152,780) | (152,780) | (152,780) | (131,941) | (33,327) |
| 722320 | Professional Engineers & Land Surveyors Board | 32,173 | 37,638 | 38,499 | 31,492 | (366) | (366) | (366) | (366) | (279) | (29) |
| 722330 | University Medical Center | 52,605,897 | 61,540,986 | 62,949,801 | 51,491,534 | (768,604) | (768,604) | (768,604) | (768,604) | (625,078) | (116,022) |
| 722340 | University Of Southern MS | 13,009,777 | 15,219,484 | 15,567,894 | 12,734,190 | (113,038) | (113,038) | (113,038) | (113,038) | (89,681) | (14,059) |
| 722360 | MS Ethics Commission | 35,927 | 42,029 | 42,991 | 35,166 | (702) | (702) | (702) | (702) | (658) | (223) |
| 722370 | Nursing Home Administrators Board | 12,869 | 15,055 | 15,400 | 12,597 | (146) | (146) | (146) | (146) | (113) | (12) |
| 722390 | MS Judicial Performance Commission | 23,057 | 26,974 | 27,591 | 22,569 | 846 | 846 | 846 | 846 | 772 | 242 |
| 722400 | Alcorn State University | 4,099,404 | 4,795,687 | 4,905,471 | 4,012,566 | (65,628) | (65,628) | (65,628) | (65,628) | (55,690) | (12,998) |
| 722410 | Jackson State University | 6,654,494 | 7,784,758 | 7,962,969 | 6,513,532 | (220,913) | (220,913) | (220,913) | (220,913) | (196,658) | (56,025) |
| 722420 | University Of Mississippi | 18,756,987 | 21,942,855 | 22,445,178 | 18,359,656 | (67,337) | (67,337) | (67,337) | (67,337) | (41,027) | 8,158 |
| 722430 | Mississippi State University | 27,545,101 | 32,223,628 | 32,961,303 | 26,961,612 | (473,128) | (473,128) | (473,128) | (473,128) | (379,353) | (64,193) |
| 722450 | MS Dept Of Employment Security | 2,661,798 | 3,113,903 | 3,185,188 | 2,605,413 | (70,890) | (70,890) | (70,890) | (70,890) | (53,294) | (4,885) |
| 722470 | MS University Of Women | 2,189,924 | 2,561,882 | 2,620,529 | 2,143,534 | (20,614) | (20,614) | (20,614) | (20,614) | (15,196) | (1,018) |
| 722480 | MS Valley State University | 2,853,228 | 3,337,848 | 3,414,259 | 2,792,788 | (47,678) | (47,678) | (47,678) | (47,678) | (40,453) | (9,436) |
| 722490 | State Dental Examiners Board | 37,535 | 43,911 | 44,916 | 36,740 | (385) | (385) | (385) | (385) | (69) | 267 |
| 722510 | MS Forestry Commission | 1,637,617 | 1,915,766 | 1,959,622 | 1,602,927 | (158,576) | (158,576) | (158,576) | (158,576) | (142,414) | (41,876) |
| 722520 | Medical Licensure Board | 105,099 | 122,950 | 125,765 | 102,873 | (3,955) | (3,955) | (3,955) | (3,955) | (3,297) | (704) |
| 722530 | Public Accountancy Board Of MS | 31,101 | 36,383 | 37,216 | 30,442 | (611) | (611) | (611) | (611) | (394) | 47 |
| 722540 | University Press Of MS | 128,693 | 150,551 | 153,998 | 125,967 | 123 | 123 | 123 | 123 | 363 | 367 |
| 722550 | MS Institutions Of Higher Learning | 512,090 | 599,069 | 612,783 | 501,243 | (14,563) | (14,563) | (14,563) | (14,563) | (12,044) | (2,467) |
| 722560 | Delta State University | 3,027,500 | 3,541,720 | 3,622,798 | 2,963,368 | (20,738) | (20,738) | (20,738) | (20,738) | (14,324) | 258 |
| 722570 | MS Prison Industries | 196,257 | 229,591 | 234,847 | 192,099 | (702) | (702) | (702) | (702) | (1,574) | (1,443) |
| 722590 | Board Of Funeral Services | 6,435 | 7,528 | 7,700 | 6,298 | (58) | (58) | (58) | (58) | 42 | 108 |
| 722600 | Administrative Office Of The Courts/Trial Support | 1,792,585 | 2,097,054 | 2,145,061 | 1,754,612 | (15,912) | (15,912) | (15,912) | (15,912) | (14,515) | (4,501) |
| 722620 | MS Dept Of Marine Resources | 876,720 | 1,025,631 | 1,049,110 | 858,149 | (3,633) | (3,633) | (3,633) | (3,633) | (4,745) | (2,933) |
| 722630 | Mississippi Auctioneers Commission | 4,290 | 5,018 | 5,133 | 4,199 | (426) | (426) | (426) | (426) | (418) | (156) |
| | Total Agencies/Universities | 300,837,295 | 351,934,407 | 359,991,014 | 294,464,630 | (5,987,387) | (5,987,387) | (5,987,387) | (5,987,387) | (4,931,966) | (987,464) |
| | Grand Total All | 716,563,000 | 838,271,000 | 857,461,000 | 701,384,000 | (10,824,000) | (10,824,000) | (10,824,000) | (10,824,000) | (8,721,000) | (1,525,000) |

See Notes to Schedule of OPEB Amounts by Employer-Sensitivity and Remaining Deferred Outflows (Inflows) of Resources (Total may not add due to rounding)

State of Mississippi
State and School Employees' Life and Health Insurance Plan (OPEB Plan)
Notes to the Schedule of OPEB Amounts by Employer –
Sensitivity and Remaining Deferred Outflows (Inflows) of Resources
As of and for Year Ended June 30, 2018

Note 1: Sensitivity

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