



**Cavanaugh Macdonald**  
CONSULTING, LLC  
*The experience and dedication you deserve*



**GASB STATEMENT NO. 75 REPORT**  
**FOR THE**  
**MISSISSIPPI STATE AND SCHOOL EMPLOYEES'**  
**LIFE AND HEALTH INSURANCE PLAN**  
**PREPARED AS OF JUNE 30, 2017**  
**FOR FINANCIAL REPORTING AS OF JUNE 30, 2018**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

November 5, 2018

Board of Trustees  
Mississippi State and School Employees' Health Insurance Management Board  
P. O. Box 24208  
Jackson, MS 39225

Members of the Board:

Presented in this report is information that the Mississippi State and School Employees' Life and Health Insurance Plan's (SSELHIP) should use to satisfy the requirements described in Governmental Accounting Standards Board (GASB) Statement No. 75 for the Life and Health Insurance Plan (Plan). This report has been prepared by the SSELHIP's actuary, Cavanaugh Macdonald Consulting (CMC), as of June 30, 2017 (Measurement Date).

GASB Statement No. 75 (GASB 75) establishes accounting and financial reporting requirements for governmental employers who sponsor or participate in other postemployment benefits (OPEB) plans. In general, the GASB 75 rules that apply to postretirement benefit plans are designed to help plan sponsors adequately and systematically account for plan costs, facilitate comparisons of plan sponsor financial information by standardizing certain aspects of postretirement benefit plan asset and liability measurement, and improve the utility of financial statement information by requiring that plan sponsors provide certain information about their postretirement benefit plans.

### **Additional Information and Disclosures**

The information contained in this report is intended to be used by the Plan for financial accounting purposes for the fiscal year ending on June 30, 2018 and its use for other purposes may not be appropriate. Calculations for purposes other than satisfying the requirements of GASB 75 may produce significantly different results. This report supersedes all June 30, 2018 financial reporting results issued prior to the date of this report. The Plan should rely only on the June 30, 2018 (FYE 2018) financial accounting information provided herein.

The results contained in this report were prepared by qualified actuaries according to generally accepted actuarial principles and practices, and in compliance with Actuarial Standards of Practice issued by the Actuarial Standards Board. The financial accounting information provided in this report reflects our current understanding of GASB Statement No. 75 (GASB accounting rules), including any applicable guidance provided by the Plan or its audit partners as of the date of this report.



The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2017 (Valuation Date). The valuation was based on data, provided by the Plan's staff for active, inactive and retired members along with pertinent financial information. This information was reviewed for completeness and internal consistency, but was not audited by us. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised.

All assumptions used for GASB 75 purposes—including, but not limited to, discount rates, expected rates of return on assets, expected annual per capita claims, long-term health care cost trend rates, and expected retiree and spouse health care coverage election assumptions—have been selected by the Plan and should reflect best estimates of anticipated Plan experience. Other than the discount rate required under GASB 75, we believe that those assumptions selected by the Plan for financial accounting and reporting purposes as of June 30, 2017 are internally consistent and individually reasonable for their intended purposes. Additionally, the actuarial cost method, the asset valuation method, and the amortization method are prescribed under GASB accounting rules.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: retiree group benefits program experience differing from that anticipated by the assumptions; changes in assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in retiree group benefits program provisions or applicable law. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements. Since the potential impact of such factors is outside the scope of financial reporting requirements, an analysis of the range of results is not presented herein. **This report does not consider all possible scenarios.**

The funded status measurements included in this report are based on the assumptions and methods used to determine the Plan's obligations and asset values as of the Valuation Date and/or Measurement Date under GASB accounting rules. Funded status measurements for financial accounting purposes may not be appropriate for assessing the sufficiency of Plan assets to cover the estimated cost of settling the Plan's benefit obligations. Likewise, funded status measurements for financial accounting purposes may not be appropriate for assessing the need for or the amount of future actuarially determined contributions.

CMC does not provide legal, investment, or accounting advice. Thus, the information in this report is not intended to supersede or supplant the advice and interpretations of the Plan, or its affiliated legal, investing, or accounting partners.



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The undersigned are familiar with the near-term and long-term aspects of other postemployment benefit plan valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained in this report. All sections of this report, including any appendices and attachments, are considered an integral part of the actuarial opinions.

If you have any questions, please call us at 678-388-1700.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Edward J. Koebel'.

Edward J. Koebel, FCA, EA, MAAA  
Principal and Consulting Actuary

A handwritten signature in blue ink that reads 'Jonathan T. Craven'.

Jonathan T. Craven, ASA, EA, FCA, MAAA  
Consulting Actuary



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*Section I – Summary of Collective Amounts*

**REPORT OF THE ANNUAL GASB STATEMENT NO. 75  
REQUIRED INFORMATION FOR THE  
MISSISSIPPI STATE AND SCHOOL EMPLOYEES’  
LIFE AND HEALTH INSURANCE PLAN**

**PREPARED AS OF JUNE 30, 2017**

<b>Valuation Date (VD):</b>	June 30, 2017
<b>Prior Measurement Date:</b>	June 30, 2016
<b>Measurement Date (MD):</b>	June 30, 2017
<b>Reporting Date (RD):</b>	June 30, 2018
<b>Membership Data as of Valuation Date:</b>	
Covered Retirees in Medical	25,376
Covered Retirees in Life Only	6,908
Active Members	<u>111,742</u>
Total Membership	144,026
<b>Discount Rate:</b>	
Long-Term Expected Rate of Return	3.56%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	2017
Single Equivalent Interest Rate (SEIR) at Prior Measurement Date	3.01%
Single Equivalent Interest Rate (SEIR) at Measurement Date	3.56%
<b>Net OPEB Liability as of Measurement Date (\$ thousands):</b>	
Total OPEB Liability (TOL)	\$ 784,609
Fiduciary Net Position (FNP)	<u>0</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ 784,609
FNP as a percentage of TOL	0.00%
<b>Collective OPEB Expense:</b>	\$ 38,944
<b>Deferred Outflow of Resources:</b>	\$ 0
<b>Deferred Inflow of Resources:</b>	\$ 39,952



## ***Section II – Introduction***

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The Governmental Accounting Standards Board issued Statement No. 75 (GASB 75), “*Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*” in June 2015. The effective date for reporting under GASB 75 is fiscal years beginning after June 15, 2017.

GASB 75 replaces GASB 45, and represents a significant departure from the requirements of the prior statement. GASB 45 was issued as a “funding friendly” statement that required postemployment benefit plans other than pension plans (OPEB) to report items consistent with the results of the Plan’s actuarial valuations, as long as those valuations met certain parameters. GASB 75 basically separates accounting from funding by creating disclosure and reporting requirements that may or may not be consistent with the basis used for funding the Plan.

Two major changes in GASB 75 are the requirements to determine the Net OPEB Liability (NOL) and recognize an OPEB Expense (OE) in the financial statements of the participating employer.

GASB 75 requires the inclusion of a Net OPEB Liability (NOL) on the plan sponsor’s statement of net position and a determination of an OPEB Expense (OE), which may bear little relationship to the funding requirements for the State. In fact, it is possible in some years for the NOL to be an asset or the OE to be an income item. The NOL is set equal to the Total OPEB Liability (TOL) minus the Fiduciary Net Position (FNP). The benefit provisions recognized in the calculation of the TOL are summarized in Schedule D. For the purposes of reporting under GASB 75, the Mississippi State and School Employees’ Life and Health Insurance Plan is a cost-sharing multiple-employer defined benefit OPEB plan.

OE includes amounts for Service Cost (the Normal Cost under Entry Age Normal (EAN) for the year), interest on the TOL, employee contributions, administrative expenses, other cash flows during the year, recognition of increases/decreases in the TOL due to changes in the benefit structure, actual versus expected experience, actuarial assumption changes, and recognition of investment gains/losses. The actual experience and assumption change impacts are recognized over the average expected remaining service life of the Plan membership as of the beginning of the measurement period, while investment gains/losses are recognized equally over five years. The development of the OE is shown in Section V. The unrecognized portions of each year’s experience, assumption changes and investment gains/losses are used to develop Deferred Inflows and Outflows of Resources, which also must be included on the employer’s Statement of Net Position.

Among the items needed for the TOL calculation is a discount rate, as defined by GASB, or a Single Equivalent Interest Rate (SEIR). To determine the SEIR, the FNP must be projected into the future for as long as there are anticipated benefits payable under the plan provisions applicable to the membership and beneficiaries of the Plan on the Measurement Date. Future contributions were projected to be made at the current levels set in statute. If the FNP is not projected to be depleted at any point in the future, the long-term expected rate of return on plan investments expected to be used to finance the benefit payments may be used as the SEIR.





## ***Section II – Introduction***

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If, however, the FNP is projected to be depleted at a future measurement date, the SEIR is determined as the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by discounting all projected benefit payments through the date of depletion by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion by a 20-year tax-exempt municipal bond (rating AA/Aa or higher) rate. The rate used, if necessary, for this purpose is the 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.

The trust was established on June 28, 2018. Since there were no assets in a trust as of the Measurement Date, the FNP is projected to be depleted immediately. Therefore, the Municipal Bond Index Rate is used in the determination of the SEIR for both the June 30, 2016 and the June 30, 2017 TOLs. The SEIR for 2016 is 3.01% and for 2017 is 3.56%.

The FNP projections are based upon the financial status of the Plan on the Measurement Date, the indicated set of methods and assumptions, and the requirements of GASB 74 and 75. As such, the FNP projections are not reflective of the cash flows and asset accumulations that would occur on an ongoing plan basis, reflecting the impact of future members. Therefore, the results of this test do not necessarily indicate whether or not the fund will actually run out of money, the financial condition of the Plan, or the Plan's ability to make benefit payments in future years.

The sections that follow provide the results of all the required calculations, presented in the order laid out in GASB 75 for note disclosure and Required Supplementary Information (RSI).





### ***Section III – Financial Statement Notes***

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The material presented herein will follow the order presented in GASB 75. There are non-actuarial items required which are not included in this report. Paragraph numbers are provided for ease of reference.

For consistency purposes with future reporting years, the information contained in this report is reported using the guidance for cost-sharing OPEB plans meeting paragraph 4 criteria (i.e. OPEB plans administered through trusts or equivalent arrangements) rather than the *does not meet paragraph 4* criteria of GASB 75 even though the measurement date used herein is June 30, 2017 and the trust was created June 28, 2018. Accordingly, guidance under paragraphs 92-98 of GASB 75 is referenced below, as applicable.

**Paragraphs 92-93:** These paragraphs require information to be disclosed regarding the actuarial assumptions and other inputs used to measure the TOL. The complete set of actuarial assumptions and other inputs utilized in developing the TOL are outlined in Schedule B. The TOL was determined by an actuarial valuation as of June 30, 2017, using the following key actuarial assumptions and other inputs:

Inflation	3.00%
Salary increases, including wage inflation	3.25% - 18.50%
Long-term Investment Rate of Return, net of OPEB plan investment expense, including inflation	N/A
Municipal Bond Index Rate	
Measurement Date	3.56%
Prior Measurement Date	3.01%
Year FNP is projected to be depleted	
Measurement Date	2017
Prior Measurement Date	2016
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation	
Measurement Date	3.56%
Prior Measurement Date	3.01%
Health Care Cost Trends	
Medicare Supplement Claims	7.75% for 2017 decreasing to an ultimate
Pre-Medicare	rate of 5.00% by 2023

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 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 20144 Disabled Retiree Mortality Table set forward 4 years for males and 3 years for females.



**Section III – Financial Statement Notes**

The demographic actuarial assumptions used in the June 30, 2017 valuation were based on the results of the last actuarial experience study, dated April 18, 2017.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2017 valuation were based on a review of recent plan experience done concurrently with the June 30, 2017 valuation.

**Paragraphs 93(e):** This paragraph requires disclosure of the sensitivity of the NOL to changes in the health care cost trend rates. The following exhibit presents the NOL of the Plan, calculated using the health care cost trend rates, as well as what the Plan’s NOL would be if it were calculated using a health care cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate (\$ thousands):

Health Care Cost Trend Rates			
	1% Decrease	Current	1% Increase
Net OPEB Liability	\$ 724,639	\$ 784,609	\$ 853,071

**Paragraph 94:**

- (a) **Discount rate (SEIR):** The discount rate used to measure the TOL at June 30, 2017 was 3.56 percent.
- (b) **Projected cash flows:** Since no trust was set up as of June 30, 2017, there was no projection of cash flows for the Plan and the Plan was projected to be depleted in 2017.
- (c) **Long-term rate of return:** N/A
- (d) **Municipal bond rate:** The discount rate determination will use a municipal bond rate to the extent the trust is projected to run out of money before all benefits are paid. The rate used, if necessary, for this purpose is the 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.
- (e) **Periods of projected benefit payments:** Not applicable.
- (f) This paragraph requires disclosure of the sensitivity of the NOL to changes in the discount rate. The following exhibit presents the NOL of the Plan, calculated using the discount rate of 3.56 percent, as well as the Plan’s NOL calculated using a discount rate that is 1-percentage-point lower (2.56 percent) or 1-percentage-point higher (4.56 percent) than the current rate:



**Section III – Financial Statement Notes**

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<b>Discount Rate Sensitivity</b>			
	<b>1% Decrease (2.56%)</b>	<b>Current Discount Rate (3.56%)</b>	<b>1% Increase (4.56%)</b>
Net OPEB Liability	\$ 805,330	\$ 784,609	\$ 769,178

**Paragraph 96(a):** This paragraph requires the disclosure of the employer’s proportionate share of the Collective NOL and if an employer has as special funding situation, the portion of the non-employer contributing entities proportionate share of the collective NOL that is associated with the employer. These amounts are shown in Schedule B. Note that there is no special funding situation.

**Paragraph 96(b):** This paragraph requires disclosure of the employer’s proportion of the collective NOL and the change in the proportion since the prior measurement date. These amounts are shown in Schedule A.

**Paragraph 96(c):** The date of the actuarial valuation upon which the TOL is based is June 30, 2017 so no roll forward is needed. However, the expected TOL as of June 30, 2017 using last year’s SEIR is determined using standard roll forward techniques. The roll forward calculation adds the normal cost for the fiscal year ending in 2017 (also called the service cost), subtracts the actual benefit payments and refunds for the same period, and then applies the expected SEIR for the period. This procedure was used to determine the expected TOL as of June 30, 2017, as shown in the following table. The impact of measuring the liabilities using a discount rate of 3.01% as opposed to the 3.56% used at the end of the period is shown as an assumption gain.



**Section III – Financial Statement Notes**

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<b>TOL Roll-Forward (\$ thousands)</b>	
(a) Interest Rate (SEIR)	3.01%
(b) TOL as of June 30, 2016	\$816,489
(c) Entry Age Service Cost for the period July 1, 2016 – June 30, 2017	21,841
(d) Actual Benefit Payments for the period July 1, 2016 – June 30, 2017	\$30,872
(e) Expected TOL as of June 30, 2017 = [(b) x (1 + (a))] + (c) – [(d) x (1 + (a)) <sup>1/2</sup> ]	\$831,570
(f) Final TOL as of June 30, 2017 at 3.56%	\$784,609
(g) Assumption Change (Gain)/Loss: (f) – (e)	\$(46,961)

**Paragraph 96(d):** Since the Prior Measurement Date, the Discount Rate has changed from 3.01% to 3.56%.

**Paragraph 96(e):** There were no changes in benefit terms since the Prior Measurement Date.

**Paragraph 96(f):** There were no changes between the measurement date of the collective Net OPEB Liability and the employer’s reporting date.

**Paragraph 96(g):** Please see Section V of the report for the development of the collective OPEB expense (OE). The OE for each employer is shown in Schedule B.

**Paragraph 96(h):** Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive Plan members at the beginning of the fiscal year (6.7 years). Investment gains and losses are amortized over a fixed five year period.



**Section III – Financial Statement Notes**

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The table below provide a summary of the deferred inflows and outflows as of the Measurement Date. The allocation of deferred inflows and outflows will be determined by the Plan.

(\$ Thousands)	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions or other inputs	0	39,952
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>0</u>
Total	\$ 0	\$ 39,952

**Paragraph 96(i):** The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Measurement Period Ending:	(\$ Thousands)
June 30, 2019	\$ (7,009)
June 30, 2020	\$ (7,009)
June 30, 2021	\$ (7,009)
June 30, 2022	\$ (7,009)
June 30, 2023	\$ (7,009)
Thereafter	\$ (4,907)

**Paragraph 96(j):** There are no non-employer contributions recognized for the support provided by non-employer contributing entities in the State.



***Section IV – Required Supplementary Information (continued)***

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The material presented herein will follow the order presented in GASB 75. Paragraph numbers are provided for ease of reference.

**Paragraph 98:** Information regarding changes to benefit terms and changes to assumptions or other inputs should be noted regarding the RSI. The information should be listed by the date for which the indicated change was first reflected in reported amounts.

***Changes to benefit terms:*** None.

***Changes in actuarial assumptions and methods:*** The SEIR was changed from 3.01% for the prior Measurement Date to 3.56% to the current Measurement Date.

***Methods and assumptions used in calculations of Actuarially Determined Contributions.*** The Actuarially Determined Contribution rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions (Schedule A) are calculated as of the most recent Valuation Date. The following actuarial methods and assumptions (from the June 30, 2016 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2017:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Market Value of Assets
Price inflation	3.00%
Salary increases, including wage inflation	3.25% to 18.50%
Initial health care cost trend rates	
Medicare Supplement Claims – Pre Medicare	7.75%
Ultimate health care cost trend rates	
Medicare Supplement Claims – Pre Medicare	5.00%
Year of ultimate trend rates	
Medicare Supplement Claims – Pre Medicare	2022
Long-term investment rate of return, net of pension plan investment expense, including price inflation	3.56%



## Section V – OPEB Expense

The OPEB Expense (OE) consists of a number of different items. GASB 75 refers to the first item as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the TOL at the Discount Rate in effect as of the Prior Measurement Date.

The next three items refer to any changes that occurred in the TOL due to:

- benefit changes, or
- actual versus expected experience, or
- changes in assumptions or other inputs.

Benefit changes, which are reflected immediately, will increase OE, if there is a benefit improvement for existing Plan members, or decrease OE, if there is a benefit reduction. For the year ended June 30, 2017, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period (June 30, 2016). The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. For the year ended June 30, 2017 this number is 8.43 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.7 years. The development of the average remaining service life is shown in the table below.

### Calculation of Weighted Average Years of Working Lifetime

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	116,525	8.43
b. Inactive Members	<u>30,524</u>	0.00
c. Total	147,049	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)] / c1		6.68 ~ 6.7 years

The last item under changes in TOL is changes in assumptions or other inputs. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership, similar to the way experience gains and losses are recognized.





## ***Section V – OPEB Expense***

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Member contributions for the year and projected earnings on the FNP at the discount rate serve to reduce the expense. One-fifth of current-period difference between actual and projected earning on the FNP are recognized in the OPEB expense.

The current year portions of previously determined experience and assumption amounts, recognized as Deferred Outflows of Resources and Deferred Inflows of Resources are included. Deferred Outflows of Resources are added to the OE while Deferred Inflows of Resources are subtracted from the OE. Finally, other miscellaneous items are included.

<b>Collective OPEB Expense Determined as of the Measurement Date</b>	
	<b>(\$ Thousands)</b>
Service Cost	\$21,841
Interest on the TOL and Cash Flow	24,112
Current-period benefit changes	0
Expensed portion of current-period difference in expected and actual experience	0
Expensed portion of current-period changes in assumptions	(7,009)
Member contributions	0
Projected earnings on plan investments	0
Expensed portion of current-period difference between actual and projected earnings on plan investments	0
Administrative expense	0
Other	0
Recognition of beginning deferred outflows of resources as OPEB expense	0
Recognition of beginning deferred inflows of resources as OPEB expense	0
<b>Collective OPEB Expense</b>	<b>\$38,944</b>

# Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2017 and June 30, 2016



Group Number	Employer Name	Fiscal Year Ending June 30, 2017			Fiscal Year Ending June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Subsidy Cost	Percentage Relationship to Total
<b>LIBRARIES:</b>							
711430	Amory Municipal Library	3	\$818	0.00265046%	3	\$851	0.00263706%
711440	Evans Memorial Library	2	\$546	0.00176697%	2	\$662	0.00205105%
711450	Wilkinson County Library System	3	\$705	0.00228234%	2	\$567	0.00175804%
711460	Covington County Library System	5	\$1,386	0.00449106%	5	\$1,371	0.00424860%
711470	Sharkey Issaquena County Library System	3	\$818	0.00265046%	3	\$851	0.00263706%
711490	Wayne Co Library System	10	\$2,728	0.00883487%	10	\$2,742	0.00849720%
711500	Benton Co Library System	3	\$818	0.00265046%	4	\$1,135	0.00351608%
711510	Lamar Co Library	17	\$4,523	0.01465115%	16	\$4,491	0.01391782%
711520	Bolivar Co Library	12	\$3,182	0.01030734%	10	\$2,837	0.00879020%
711530	Carnegie Public Library	8	\$2,205	0.00714152%	8	\$2,222	0.00688566%
711540	Carroll Co Library System	2	\$546	0.00176697%	2	\$591	0.00183129%
711550	Central Miss Regional Library	70	\$18,979	0.06147594%	71	\$20,046	0.06211744%
711560	Copiah-Jefferson Regional Library System	5	\$1,364	0.00441743%	4	\$1,253	0.00388234%
711570	Dixie Regional Library System	14	\$3,819	0.01236881%	14	\$3,900	0.01208653%
711580	East Miss Regional Library	9	\$2,455	0.00795138%	9	\$2,435	0.00754493%
711590	Elizabeth Jones Library	6	\$1,568	0.00508005%	6	\$1,702	0.00527412%
711600	First Regional Library	78	\$21,206	0.06869108%	77	\$21,842	0.06768457%
711610	Greenwood-Leflore Public Library System	8	\$2,250	0.00728876%	9	\$2,458	0.00761818%
711620	Hancock Co Library System	26	\$7,001	0.02267615%	26	\$7,423	0.02300103%
711630	Harriette Person Memorial Library	2	\$546	0.00176697%	2	\$567	0.00175804%
711640	Harrison Co Library System	48	\$13,069	0.04233373%	48	\$13,521	0.04189997%
711650	The Library - Hattiesburg; Petal	18	\$5,023	0.01627088%	18	\$5,011	0.01552936%
711660	Homochitto Valley Library Service	9	\$2,318	0.00750964%	8	\$2,317	0.00717867%
711670	Humphreys Co Library System	3	\$909	0.00294496%	3	\$851	0.00263706%
711680	Jackson-George Regional Library	61	\$16,706	0.05411355%	61	\$17,185	0.05325399%
711690	Jackson-Hinds Library System	73	\$20,025	0.06486264%	68	\$19,313	0.05984664%
711700	Jennie Stephens Smith Library	4	\$1,091	0.00353395%	4	\$1,135	0.00351608%
711710	Kemper-Newton Library	6	\$1,546	0.00500642%	6	\$1,773	0.00549388%
711720	Laurel-Jones Co Library	12	\$3,273	0.01060184%	12	\$3,262	0.01010873%
711730	Lee-Itawamba Library System	24	\$6,614	0.02142455%	23	\$6,619	0.02051048%
711740	Lincoln-Lawrence-Franklin Regional Library System	19	\$5,182	0.01678624%	19	\$5,271	0.01633513%
711750	Long Beach Public Library	5	\$1,364	0.00441743%	5	\$1,418	0.00439510%
711760	Lowndes Co Library System	12	\$3,250	0.01052821%	12	\$3,499	0.01084125%
711770	Madison Co-Canton Public Library	25	\$6,751	0.02186629%	27	\$7,517	0.02329404%

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		FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Subsidy Cost	Percentage Relationship to Total
711780	Marks-Quitman Co Public Library	2	\$636	0.00206147%	3	\$851	0.00263706%
711790	Marshall Co Library System	6	\$1,637	0.00530092%	6	\$1,702	0.00527412%
711800	Meridian-Lauderdale Co Library	17	\$4,614	0.01494565%	14	\$3,829	0.01186678%
711810	Mid Miss Regional Library System	30	\$8,183	0.02650460%	32	\$9,101	0.02820191%
711820	Neshoba Co Public Library	4	\$1,114	0.00360757%	5	\$1,442	0.00446835%
711830	Northeast Regional Library	17	\$4,705	0.01524014%	18	\$4,988	0.01545611%
711840	Noxubee Co Library	3	\$818	0.00265046%	3	\$827	0.00256381%
711850	Oktibbeha Co Library System	7	\$1,909	0.00618441%	6	\$1,820	0.00564038%
711860	Pearl River Co Library System	10	\$2,614	0.00846675%	10	\$2,766	0.00857045%
711870	Pike-Amite-Walthall Library System	17	\$4,546	0.01472478%	17	\$4,751	0.01472359%
711880	Pine Forest Regional Library	12	\$3,182	0.01030734%	13	\$3,640	0.01128076%
711890	South Delta Library Services	4	\$1,046	0.00338670%	4	\$1,135	0.00351608%
711900	South Miss Regional Library	10	\$2,682	0.00868762%	10	\$2,837	0.00879020%
711910	Sunflower Public Library	14	\$3,728	0.01207432%	13	\$3,735	0.01157377%
711920	Tallahatchie Co Library	3	\$750	0.00242959%	3	\$851	0.00263706%
711930	Tombigbee Regional Library System	8	\$2,227	0.00721514%	9	\$2,458	0.00761818%
711940	Warren Co-Vicksburg Public Library System	8	\$2,182	0.00706789%	9	\$2,553	0.00791118%
711950	Washington Co Library System	14	\$3,819	0.01236881%	14	\$3,995	0.01237954%
711960	Yalobusha Co Public Library System	2	\$546	0.00176697%	2	\$567	0.00175804%
	Total Libraries	790	\$215,522	0.69810163%	784	\$222,486	0.68944499%

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<b>COMMUNITY COLLEGES:</b>							
711970	Coahoma Community College	207	\$56,460	0.18288171%	203	\$57,513	0.17822139%
711980	Copiah-Lincoln Community College	301	\$82,212	0.26629757%	302	\$85,573	0.26517116%
711990	East Central Community College	208	\$56,664	0.18354433%	207	\$58,601	0.18159097%
712000	East MS Community College	305	\$83,212	0.26953702%	291	\$82,665	0.25616120%
712010	Hinds Community College	1,046	\$285,298	0.92412691%	1,026	\$291,112	0.90209471%
712020	Holmes Community College	355	\$96,872	0.31378497%	362	\$102,640	0.31805889%
712030	Itawamba Community College	390	\$106,237	0.34411800%	389	\$110,417	0.34215870%
712040	Jones Co Junior College	357	\$97,372	0.31540469%	353	\$100,087	0.31014770%
712050	Meridian Community College	293	\$79,916	0.25886155%	285	\$80,939	0.25081383%
712060	MS Delta Community College	237	\$64,756	0.20975443%	241	\$68,245	0.21147766%
712070	MS Gulf Coast Community College	641	\$174,789	0.56616762%	647	\$183,627	0.56901922%
712080	Northeast MS Community College	283	\$77,052	0.24958495%	274	\$77,843	0.24121785%
712090	Northwest MS Community College	540	\$147,377	0.47737722%	534	\$151,383	0.46910390%
712100	Pearl River Community College	373	\$101,805	0.32976135%	367	\$104,224	0.32296675%
712110	Southwest MS Community College	184	\$50,186	0.16256152%	183	\$51,769	0.16042123%
	Total Community Colleges	5,720	\$1,560,208	5.05376384%	5,664	\$1,606,638	4.97862516%

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<b>SCHOOL DISTRICTS:</b>							
712120	Aberdeen School District	177	\$48,368	0.15667161%	176	\$49,949	0.15478085%
712130	Alcorn County School District	386	\$105,260	0.34095218%	398	\$112,946	0.34999663%
712140	Amite County School District	165	\$45,027	0.14584890%	173	\$49,192	0.15243679%
712150	Amory School District	187	\$51,050	0.16535923%	189	\$53,566	0.16598836%
712160	Attala County School District	187	\$50,868	0.16477024%	185	\$52,596	0.16298504%
712170	Baldwyn School District	105	\$28,753	0.09313421%	101	\$28,627	0.08870781%
712180	Bay St. Louis-Waveland School	230	\$62,710	0.20312828%	221	\$62,643	0.19411701%
712200	Benton County School District	165	\$44,959	0.14562803%	160	\$45,410	0.14071652%
712210	Biloxi School District	595	\$162,401	0.52604261%	578	\$163,888	0.50785405%
712220	Booneville School District	147	\$40,208	0.13024064%	148	\$42,030	0.13024153%
712230	Brookhaven School District	392	\$107,010	0.34662122%	387	\$109,708	0.33996115%
712240	Calhoun County School District	315	\$85,849	0.27807739%	319	\$90,419	0.28018776%
712250	Canton School District	416	\$113,578	0.36789852%	405	\$114,932	0.35614977%
712260	Carroll County School District	134	\$36,458	0.11809270%	127	\$36,026	0.11163559%
712270	Chickasaw County School District	60	\$16,479	0.05337731%	63	\$17,918	0.05552479%
712280	Choctaw County School District	221	\$60,278	0.19525052%	224	\$63,399	0.19646106%
712290	Claiborne County School District	206	\$56,096	0.18170373%	208	\$58,955	0.18268974%
712300	Clarksdale School District	355	\$96,895	0.31385859%	398	\$112,828	0.34963037%
712320	Cleveland School District	449	\$122,329	0.39624371%	454	\$128,761	0.39900202%
712330	Clinton School District	515	\$140,535	0.45521644%	508	\$144,102	0.44654237%
712340	Coahoma Co Agriculture High School District	34	\$9,160	0.02967042%	39	\$11,016	0.03413529%
712350	Coahoma County School District	244	\$66,665	0.21593883%	245	\$69,593	0.21565301%
712360	Coffeeville School District	91	\$24,820	0.08039727%	94	\$26,688	0.08270117%
712370	Columbia School District	205	\$55,846	0.18089387%	197	\$55,811	0.17294727%
712380	Columbus School District	498	\$135,830	0.43997629%	496	\$140,627	0.43577437%
712390	Copiah County School District	291	\$79,325	0.25694733%	296	\$83,918	0.26004354%
712400	Corinth School District	277	\$75,439	0.24435765%	265	\$75,242	0.23316017%
712410	Covington County School District	373	\$101,782	0.32968772%	375	\$106,328	0.32948615%
712420	Desoto County School District	3,126	\$852,713	2.76207340%	3,047	\$864,212	2.67800896%
712440	Durant School District	54	\$14,592	0.04726653%	54	\$15,223	0.04717410%
712450	East Jasper School District	129	\$35,071	0.11360164%	134	\$38,082	0.11800849%
712460	East Tallahatchie School District	181	\$49,414	0.16005831%	184	\$52,076	0.16137350%
712470	Enterprise School District	112	\$30,594	0.09909774%	106	\$30,021	0.09302966%
712480	Forest School District	187	\$51,027	0.16528561%	178	\$50,469	0.15639238%

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712490	Forrest County School District	312	\$85,167	0.27586867%	317	\$89,780	0.27820996%
712500	Forrest Co Agriculture High School Distict	79	\$21,638	0.07008993%	79	\$22,433	0.06951586%
712510	Franklin County School District	188	\$51,391	0.16646359%	194	\$54,984	0.17038346%
712520	George County School District	484	\$132,057	0.42775473%	461	\$130,817	0.40537492%
712530	Greene County School District	265	\$72,279	0.23412393%	264	\$74,864	0.23198814%
712540	Greenville School District	685	\$186,881	0.60533552%	716	\$203,176	0.62959838%
712550	Greenwood School District	369	\$100,623	0.32593291%	371	\$105,335	0.32640958%
712560	Grenada School District	549	\$149,854	0.48540223%	529	\$150,178	0.46536806%
712570	Gulfport School District	683	\$186,244	0.60327405%	671	\$190,364	0.58989595%
712580	Hancock County School District	456	\$124,284	0.40257536%	441	\$124,955	0.38720849%
712590	Harrison County School District	1,667	\$454,700	1.47284567%	1,647	\$467,293	1.44803964%
712600	Hattiesburg School District	553	\$150,855	0.48864168%	616	\$174,833	0.54176959%
712610	Hazlehurst School District	201	\$54,869	0.17772804%	175	\$49,618	0.15375532%
712630	Hinds County School District	610	\$166,424	0.53907403%	630	\$178,615	0.55348986%
712640	Hollandale School District	92	\$25,161	0.08150163%	96	\$27,137	0.08409295%
712650	Holly Springs School District	178	\$48,641	0.15755510%	178	\$50,563	0.15668539%
712660	Holmes County School District	357	\$97,282	0.31511020%	380	\$107,699	0.33373475%
712670	Houston School District	237	\$64,665	0.20945993%	235	\$66,685	0.20664305%
712680	Humphreys County School District	223	\$60,733	0.19672300%	227	\$64,250	0.19909813%
712710	Itawamba County School District	428	\$116,829	0.37842673%	417	\$118,265	0.36647826%
712720	Jackson County School District	957	\$261,001	0.84542299%	947	\$268,585	0.83228583%
712730	Jackson Independent School District	3,801	\$1,036,821	3.35842680%	3,904	\$1,107,551	3.43206198%
712740	Jefferson County School District	189	\$51,641	0.16727345%	198	\$56,024	0.17360653%
712750	Jefferson Davis Co School District	216	\$58,892	0.19075947%	222	\$63,068	0.19543554%
712760	Jones County School District	1,008	\$275,048	0.89092254%	963	\$273,100	0.84627691%
712770	Kemper County School District	193	\$52,550	0.17021841%	193	\$54,724	0.16957769%
712780	Kosciusko School District	265	\$72,370	0.23441843%	270	\$76,543	0.23718901%
712790	Lafayette County School District	351	\$95,645	0.30980928%	341	\$96,612	0.29937970%
712800	Lamar County School District	1,195	\$325,893	1.05561916%	1,160	\$329,029	1.01959044%
712810	Lauderdale County School District	767	\$209,314	0.67800229%	775	\$219,794	0.68109432%
712820	Laurel School District	463	\$126,330	0.40920151%	473	\$134,127	0.41563016%
712830	Lawrence County School District	254	\$69,324	0.22455283%	260	\$73,777	0.22861856%
712840	Leake County School District	355	\$96,691	0.31319598%	369	\$104,791	0.32472479%
712850	Lee County School District	861	\$234,862	0.76075553%	856	\$242,865	0.75258798%
712860	Leflore County School District	313	\$85,417	0.27667853%	326	\$92,357	0.28619440%

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712870	Leland School District	127	\$34,708	0.11242366%	134	\$38,129	0.11815499%
712880	Lincoln County School District	313	\$85,485	0.27689940%	315	\$89,378	0.27696468%
712890	Long Beach School District	308	\$84,008	0.27211385%	297	\$84,249	0.26106906%
712900	Louisville School District	377	\$102,896	0.33329529%	384	\$109,022	0.33783685%
712910	Lowndes County School District	622	\$169,743	0.54982312%	635	\$180,104	0.55810471%
712920	Lumberton School District	81	\$22,161	0.07178328%	78	\$22,008	0.06819733%
712930	Madison County School District	1,388	\$378,648	1.22650018%	1,333	\$378,009	1.17136796%
712940	Marion County School District	269	\$73,370	0.23765788%	263	\$74,722	0.23154863%
712950	Marshall County School District	346	\$94,463	0.30598084%	349	\$98,905	0.30648512%
712960	Mccomb School District	347	\$94,668	0.30664345%	362	\$102,569	0.31783913%
712970	Meridian School District	781	\$213,065	0.69015023%	769	\$218,092	0.67582020%
712980	Monroe County School District	276	\$75,280	0.24384228%	271	\$76,968	0.23850754%
712990	Montgomery County School District	56	\$15,206	0.04925437%	57	\$16,264	0.05039717%
713000	Moss Point School District	298	\$81,348	0.26349986%	290	\$82,358	0.25520893%
713020	Natchez-Adams School District	512	\$139,717	0.45256598%	499	\$141,668	0.43899745%
713030	Neshoba County School District	383	\$104,509	0.33852259%	391	\$110,819	0.34340398%
713040	Nettleton School District	151	\$41,231	0.13355371%	151	\$42,881	0.13287859%
713050	New Albany School District	281	\$76,711	0.24848059%	280	\$79,521	0.24641872%
713060	Newton County School District	211	\$57,482	0.18619479%	207	\$58,813	0.18225023%
713070	Newton School District	135	\$36,844	0.11934431%	131	\$37,278	0.11551793%
713080	North Bolivar School District	184	\$50,073	0.16219340%	180	\$51,154	0.15851668%
713090	North Panola School District	217	\$59,119	0.19149571%	212	\$60,090	0.18620583%
713100	North Pike School District	272	\$74,279	0.24060283%	259	\$73,422	0.22751979%
713110	North Tippah School District	149	\$40,640	0.13163949%	150	\$42,644	0.13214607%
713120	Noxubee School District	249	\$68,006	0.22028264%	259	\$73,375	0.22737328%
713130	Ocean Springs School District	588	\$160,469	0.51978458%	580	\$164,408	0.50946558%
713140	Okolona School District	93	\$25,366	0.08216425%	91	\$25,766	0.07984435%
713160	Oxford School District	515	\$140,581	0.45536368%	498	\$141,313	0.43789867%
713170	Pascagoula School District	1,098	\$299,345	0.96962647%	1,081	\$306,643	0.95022107%
713180	Pass Christian School District	236	\$64,438	0.20872369%	227	\$64,510	0.19990389%
713190	Pearl School District	458	\$124,966	0.40478408%	472	\$134,009	0.41526390%
713200	Pearl River Co School District	301	\$82,030	0.26570857%	299	\$84,722	0.26253410%
713210	Perry County School District	176	\$47,936	0.15527276%	174	\$49,287	0.15272980%
713220	Petal School District	474	\$129,398	0.41914074%	471	\$133,654	0.41416512%
713230	Philadelphia School District	135	\$36,844	0.11934431%	140	\$39,666	0.12291636%



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713240	Picayune School District	507	\$138,240	0.44778042%	487	\$138,122	0.42800969%
713250	Pontotoc School District	270	\$73,734	0.23883586%	266	\$75,408	0.23367293%
713260	Pontotoc County School District	393	\$107,146	0.34706296%	404	\$114,696	0.35541726%
713270	Poplarville School District	231	\$63,119	0.20445351%	231	\$65,456	0.20283396%
713280	Prentiss County School District	310	\$84,599	0.27402807%	309	\$87,724	0.27183706%
713290	Quitman School District	252	\$68,779	0.22278585%	267	\$75,668	0.23447870%
713300	Quitman County School District	181	\$49,345	0.15983744%	177	\$50,256	0.15573312%
713310	Rankin County School District	2,184	\$595,645	1.92938734%	2,145	\$608,487	1.88557205%
713320	Richton School District	90	\$24,525	0.07944016%	93	\$26,405	0.08182215%
713330	Scott County School District	494	\$134,762	0.43651597%	470	\$133,181	0.41270009%
713340	Senatobia School District	198	\$53,982	0.17485671%	205	\$58,222	0.18041894%
713360	Simpson County School District	456	\$124,420	0.40301711%	441	\$125,191	0.38794101%
713370	Smith County School District	326	\$89,031	0.28838473%	332	\$94,083	0.29154177%
713380	South Delta School District	140	\$38,276	0.12398261%	144	\$40,753	0.12628593%
713390	South Panola School District	554	\$150,968	0.48900980%	548	\$155,425	0.48162994%
713400	South Pike School District	220	\$60,119	0.19473516%	212	\$59,995	0.18591282%
713410	South Tippah School District	363	\$98,918	0.32041112%	356	\$101,056	0.31315102%
713430	Starkville School District	687	\$187,244	0.60651350%	690	\$195,706	0.60645084%
713440	Stone County School District	320	\$87,190	0.28242119%	331	\$93,964	0.29117551%
713450	Sunflower School District	554	\$151,036	0.48923067%	536	\$151,903	0.47071543%
713460	Tate County School District	272	\$74,257	0.24052921%	272	\$77,204	0.23924006%
713470	Tishomingo Co School District	366	\$99,827	0.32335607%	360	\$102,096	0.31637410%
713480	Tunica County School District	285	\$77,689	0.25164641%	307	\$87,062	0.26978602%
713490	Tupelo School District	887	\$241,885	0.78350531%	908	\$257,569	0.79815054%
713500	Union County School District	309	\$84,371	0.27329183%	310	\$87,889	0.27234983%
713510	Union School District	114	\$31,116	0.10079109%	115	\$32,551	0.10086759%
713520	Vicksburg-Warren School District	940	\$256,250	0.83003560%	954	\$270,736	0.83895174%
713530	Walthall County School District	261	\$71,052	0.23014824%	269	\$76,164	0.23601698%
713540	Water Valley School District	151	\$41,072	0.13303835%	147	\$41,628	0.12899625%
713550	Wayne County School District	456	\$124,329	0.40272261%	438	\$124,246	0.38501094%
713560	Webster County School District	222	\$60,574	0.19620763%	221	\$62,714	0.19433676%
713570	West Bolivar School District	221	\$60,392	0.19561864%	220	\$62,265	0.19294498%
713580	West Jasper School District	204	\$55,550	0.17993676%	195	\$55,315	0.17140898%
713590	West Point School District	407	\$110,987	0.35950539%	408	\$115,854	0.35900659%
713600	West Tallahatchie School District	130	\$35,435	0.11477963%	129	\$36,546	0.11324713%

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713610	Western Line School District	255	\$69,597	0.22543631%	252	\$71,602	0.22187940%
713620	Wilkinson County School District	160	\$43,618	0.14128422%	166	\$47,018	0.14569763%
713630	Winona County School District	145	\$39,594	0.12825279%	145	\$41,179	0.12760446%
713640	Yazoo City School District	264	\$71,984	0.23316682%	270	\$76,613	0.23740877%
713650	Yazoo County School District	190	\$51,800	0.16778882%	202	\$57,182	0.17719587%
	Total School Districts	58,395	\$15,927,255	51.59090157%	58,250	\$16,523,546	51.20293938%

# Schedule A - Allocation Schedule for Employers

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Group Number	Employer Name	Fiscal Year Ending June 30, 2017			Fiscal Year Ending June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Subsidy Cost	Percentage Relationship to Total
<b>AGENCIES AND UNIVERSITIES:</b>							
721350	MS Dept Of Child Protection Services	1,267	\$345,531	1.11923019%	0	\$0	0.00000000%
721360	Board Of Optometry	1	\$227	0.00073624%	0	\$0	0.00000000%
721370	MS Charter School Authorizer Board	1	\$273	0.00088349%	1	\$284	0.00087902%
721380	Office Of State Public Defender	22	\$5,955	0.01928946%	22	\$6,122	0.01897219%
721390	Board Of Tax Appeals	5	\$1,477	0.00478555%	6	\$1,702	0.00527412%
721410	State Board Of Physical Therapy	3	\$818	0.00265046%	3	\$851	0.00263706%
721430	Military Department - Support	96	\$26,184	0.08481471%	95	\$27,019	0.08372669%
721450	Gulfport Juvenile Treatment Facility	104	\$28,230	0.09144086%	115	\$32,551	0.10086759%
721460	MS Business Finance Corp	4	\$1,114	0.00360757%	4	\$1,135	0.00351608%
721470	Mississippi State Bar	21	\$5,751	0.01862684%	22	\$6,217	0.01926520%
721480	MS Capital Post-Conviction Counsel	8	\$2,068	0.00669977%	7	\$1,986	0.00615314%
721490	MS Board Of Geologists	1	\$295	0.00095711%	1	\$284	0.00087902%
721500	MS Dept Of Transportation	2,964	\$808,391	2.61850683%	2,956	\$838,541	2.59845761%
721510	South MS Regional Center	407	\$111,101	0.35987351%	439	\$124,482	0.38574346%
721520	Corrections	2,015	\$549,618	1.78029899%	2,201	\$624,373	1.93479720%
721530	Archives & History Dept	126	\$34,412	0.11146655%	127	\$36,026	0.11163559%
721540	Legislative Peer Committee	24	\$6,501	0.02105643%	28	\$7,824	0.02424631%
721550	Public Service Commission	90	\$24,548	0.07951379%	83	\$23,473	0.07273894%
721560	Dept Of Environmental Quality	371	\$101,305	0.32814162%	372	\$105,642	0.32736185%
721570	MS State Hospital	1,380	\$376,398	1.21921141%	1,525	\$432,662	1.34072590%
721580	Industries For The Blind	64	\$17,320	0.05610139%	64	\$18,273	0.05662357%
721590	Real Estate Commission	18	\$4,864	0.01575551%	17	\$4,941	0.01530961%
721600	Mississippi State Senate Staff	39	\$10,660	0.03452960%	41	\$11,701	0.03625959%
721610	Mississippi State Senate Members	45	\$12,137	0.03931515%	44	\$12,505	0.03875015%
721620	House Of Representatives Staff	50	\$13,683	0.04432157%	49	\$13,923	0.04314525%
721630	House Of Representatives Members	108	\$29,503	0.09556379%	108	\$30,707	0.09515396%
721640	Attorney General'S Office	287	\$78,212	0.25333976%	285	\$80,892	0.25066732%
721650	Arts Commission	10	\$2,841	0.00920298%	12	\$3,333	0.01032849%
721660	Boswell Regional Center	560	\$152,673	0.49453159%	504	\$142,873	0.44273328%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	995	\$271,456	0.87928997%	1,022	\$289,765	0.89791936%
721680	Insurance Department	127	\$34,526	0.11183467%	127	\$36,073	0.11178210%
721690	Ellisville State School	1,244	\$339,190	1.09868913%	1,279	\$362,785	1.12419387%
721700	Port Authority/Gulfport	28	\$7,705	0.02495849%	27	\$7,612	0.02358705%
721710	State Dept Of Health	1,804	\$491,931	1.59344158%	1,974	\$559,815	1.73474680%

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Group Number	Employer Name	Fiscal Year Ending June 30, 2017			Fiscal Year Ending June 30, 2016		
		FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2016 Average Employee Enrollment	FY 2016 Implicit Subsidy Cost	Percentage Relationship to Total
721720	State Soil & Water Conservation	9	\$2,568	0.00831950%	10	\$2,742	0.00849720%
721730	Banking & Consumer Finance	62	\$16,911	0.05477617%	61	\$17,209	0.05332724%
721740	Yellow Creek Port Authority	9	\$2,455	0.00795138%	10	\$2,718	0.00842395%
721750	Workers Compensation Commission	54	\$14,774	0.04785552%	55	\$15,602	0.04834612%
721760	Veterans Home Purchase Board	17	\$4,591	0.01487202%	17	\$4,704	0.01457709%
721770	MS State Personnel Board	49	\$13,478	0.04365896%	50	\$14,278	0.04424403%
721780	State Veterans Affairs Board	463	\$126,352	0.40927514%	462	\$131,077	0.40618069%
721790	Fair Commission	18	\$5,000	0.01619725%	19	\$5,295	0.01640838%
721800	Information Technology Services	128	\$34,776	0.11264453%	137	\$38,791	0.12020604%
721810	State Aid Road Construction	50	\$13,615	0.04410070%	48	\$13,640	0.04226623%
721820	Rehabilitation Services	944	\$257,455	0.83393766%	913	\$259,058	0.80276540%
721830	Gaming Commission	111	\$30,162	0.09769889%	113	\$32,031	0.09925606%
721840	MS Department Of Revenue	703	\$191,676	0.62087016%	726	\$205,823	0.63780257%
721850	Joint Legislative Budget Office	21	\$5,796	0.01877409%	20	\$5,626	0.01743390%
721860	Finance And Administration	403	\$110,010	0.35633957%	401	\$113,774	0.35256044%
721870	Cosmetology Board	10	\$2,728	0.00883487%	9	\$2,600	0.00805769%
721880	Board Social Workers, Marriage, Family Therapists	3	\$818	0.00265046%	3	\$851	0.00263706%
721890	MS Library Commission	42	\$11,524	0.03732731%	42	\$11,772	0.03647935%
721900	Emergency Management	112	\$30,662	0.09931861%	108	\$30,636	0.09493421%
721910	Secretary Of State	94	\$25,730	0.08334223%	97	\$27,539	0.08533823%
721920	Dept Of Human Services	1,809	\$493,295	1.59785902%	3,128	\$887,213	2.74928287%
721930	MS Board Of Nursing	23	\$6,341	0.02054106%	23	\$6,595	0.02043722%
721940	Dept Of Education	577	\$157,378	0.50977173%	577	\$163,699	0.50726803%
721950	MS Community College Board	41	\$11,274	0.03651744%	36	\$10,259	0.03179124%
721960	Military Department - Army Guard	216	\$58,914	0.19083309%	215	\$61,012	0.18906264%
721970	Military Department - Air Guard	169	\$46,004	0.14901473%	170	\$48,152	0.14921372%
721980	Military Department - Ycp (Shelby Base Ops)	65	\$17,706	0.05735300%	63	\$17,847	0.05530503%
721990	Educational Television (MS Public Broadcasting)	91	\$24,775	0.08025003%	101	\$28,768	0.08914732%
722000	Central MS Residential Center	107	\$29,139	0.09438581%	94	\$26,617	0.08248142%
722010	Pearl River Basin Development Dist.	3	\$818	0.00265046%	3	\$851	0.00263706%
722020	Wildlife, Fisheries & Parks	483	\$131,830	0.42701849%	479	\$135,829	0.42090428%
722040	Public Employees Retirement System	149	\$40,549	0.13134500%	148	\$41,983	0.13009502%
722050	Bureau Of Narcotics	142	\$38,617	0.12508697%	153	\$43,259	0.13405061%
722060	North MS Regional Center	838	\$228,566	0.74036171%	878	\$248,917	0.77134042%
722070	Oil & Gas Board	28	\$7,683	0.02488487%	30	\$8,439	0.02615086%

## Schedule A - Allocation Schedule for Employers

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722080	Animal Health Board	26	\$7,046	0.02282340%	26	\$7,281	0.02256152%
722090	Treasurers Office	34	\$9,251	0.02996492%	38	\$10,637	0.03296327%
722100	Pearl River Valley Water Supply	88	\$24,025	0.07782044%	92	\$26,192	0.08116289%
722110	Medicaid Division	905	\$246,954	0.79992343%	864	\$245,088	0.75947364%
722120	Agriculture & Commerce	174	\$47,436	0.15365303%	176	\$50,020	0.15500060%
722130	MS Office Of State Auditor	105	\$28,616	0.09269246%	105	\$29,832	0.09244365%
722150	Governor'S Office	20	\$5,523	0.01789060%	22	\$6,264	0.01941170%
722160	Pat Harrison Waterway District	36	\$9,774	0.03165827%	39	\$10,968	0.03398879%
722170	MS State Board Of Pharmacy	15	\$4,182	0.01354679%	14	\$3,971	0.01230629%
722180	Supreme Court	244	\$66,642	0.21586521%	236	\$66,898	0.20730232%
722190	Barber Examiners Board	3	\$818	0.00265046%	3	\$733	0.00227080%
722200	Grand Gulf Military	5	\$1,273	0.00412294%	5	\$1,418	0.00439510%
722210	Tombigbee River Valley Water Mgt	14	\$3,773	0.01222156%	14	\$3,995	0.01237954%
722220	MS Development Authority	223	\$60,892	0.19723837%	232	\$65,763	0.20378623%
722230	Mental Health Dept Of MS	89	\$24,139	0.07818856%	95	\$26,901	0.08336044%
722240	Motor Vehicle Commission	3	\$818	0.00265046%	3	\$756	0.00234405%
722250	District Attorneys & Staff	190	\$51,937	0.16823056%	191	\$54,298	0.16825916%
722260	Architecture Board	2	\$546	0.00176697%	2	\$567	0.00175804%
722270	East MS State Hospital	824	\$224,657	0.72769841%	884	\$250,643	0.77668779%
722280	MS State Board Of Contractors	15	\$3,978	0.01288418%	16	\$4,515	0.01399108%
722290	State Fire Academy	59	\$16,070	0.05205208%	60	\$16,949	0.05252147%
722310	Hudspeth Center	701	\$191,176	0.61925044%	732	\$207,620	0.64336970%
722320	Professional Engineers & Land Surveyors Board	5	\$1,364	0.00441743%	5	\$1,418	0.00439510%
722330	University Medical Center	8,319	\$2,268,905	7.34935634%	8,327	\$2,362,096	7.31960310%
722340	University Of Southern MS	2,025	\$552,345	1.78913385%	1,989	\$564,283	1.74859137%
722360	Ethics Commission	6	\$1,637	0.00530092%	6	\$1,655	0.00512762%
722370	Nursing Home Administrators Board	2	\$546	0.00176697%	2	\$567	0.00175804%
722380	Mississippi Adolescent Center	11	\$2,955	0.00957110%	65	\$18,556	0.05750259%
722390	Judicial Performance Commission	3	\$818	0.00265046%	3	\$733	0.00227080%
722400	Alcorn State University	657	\$179,175	0.58037703%	654	\$185,447	0.57465960%
722410	Jackson State University	1,143	\$311,778	1.00989873%	1,164	\$330,069	1.02281351%
722420	University Of Mississippi	2,857	\$779,320	2.52434189%	2,782	\$789,254	2.44572781%
722430	Mississippi State University	4,363	\$1,190,085	3.85487261%	4,426	\$1,255,412	3.89025137%
722450	MS Dept Of Employment Security	419	\$114,215	0.36995999%	451	\$128,028	0.39673122%
722470	MS University Of Women	338	\$92,167	0.29854482%	337	\$95,454	0.29579037%

## Schedule A - Allocation Schedule for Employers

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722480	MS Valley State University	458	\$124,943	0.40471046%	457	\$129,588	0.40156583%
722490	State Dental Examiners Board	5	\$1,409	0.00456468%	6	\$1,655	0.00512762%
722510	Forestry Commission	343	\$93,554	0.30303588%	380	\$107,817	0.33410101%
722520	Medical Licensure Board	18	\$4,819	0.01560826%	19	\$5,342	0.01655488%
722530	Public Accountancy Board Of MS	5	\$1,273	0.00412294%	5	\$1,442	0.00446835%
722540	University Press Of MS	19	\$5,160	0.01671262%	19	\$5,271	0.01633513%
722550	Institutions Of Higher Learning	84	\$22,888	0.07413924%	88	\$24,821	0.07691429%
722560	Delta State University	464	\$126,421	0.40949601%	458	\$129,966	0.40273786%
722570	MS Prison Industries	33	\$9,069	0.02937593%	29	\$8,203	0.02541834%
722590	Board Of Funeral Services	1	\$205	0.00066261%	1	\$284	0.00087902%
722600	Administrative Office Of The Courts/Trial Support	285	\$77,643	0.25149917%	274	\$77,748	0.24092485%
722620	MS Dept Of Marine Resources	141	\$38,413	0.12442435%	130	\$36,900	0.11434591%
722630	Mississippi Auctioneers Commission	1	\$273	0.00088349%	1	\$284	0.00087902%
722640	North MS State Hospital	91	\$24,866	0.08054452%	99	\$27,965	0.08665676%
722650	South MS State Hospital	83	\$22,593	0.07318213%	88	\$24,892	0.07713404%
	Total Agencies/Universities	48,283	\$13,169,233	42.65723296%	49,065	\$13,918,037	43.12899047%
	Grand Total All	113,188	\$30,872,218	100.00000000%	113,763	\$32,270,707	100.00000000%



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

2018 Implicit Subsidy column represents each respective employer's Deferred Outflows of Resources for OPEB benefit payments from the measurement date of June 30, 2017 through the end of the employer's fiscal year of June 30, 2018

Group Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy	
		June 30, 2016		June 30, 2017		Changes in Proportion and Differences Between		Net Difference Between Projected and Actual		Changes in Proportion and Differences Between		Net Difference Between Projected and Actual						
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual	Change of Assumptions	Employer Contributions	Total Deferred Outflows of Resources	Earnings on OPEB Plan Investments	Change of Assumptions	Expected Experience	Employer Contributions	Total Inflows of Resources	Expected Experience					Change of Assumptions
<b>LIBRARIES:</b>																		
711430	Amory Municipal Library	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048	887		
711440	Evans Memorial Library	16,747	13,864	0	0	0	0	0	706	0	1,973	2,679	688	(346)	342	591		
711450	Wilkinson County Library System	14,354	17,907	0	0	3,642	3,642	0	912	0	0	912	889	639	1,528	763		
711460	Covington County Library System	34,689	35,237	0	0	1,684	1,684	0	1,794	0	0	1,794	1,749	296	2,045	1,502		
711470	Sharkey Issaquena County Library System	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048	887		
711490	Wayne Co Library System	69,379	69,319	0	0	2,346	2,346	0	3,530	0	0	3,530	3,441	411	3,852	2,955		
711500	Benton Co Library System	28,708	20,796	0	0	0	0	0	1,059	0	6,013	7,072	1,032	(1,055)	(23)	887		
711510	Lamar Co Library	113,637	114,954	0	0	5,094	5,094	0	5,853	0	0	5,853	5,706	894	6,600	4,901		
711520	Bolivar Co Library	71,771	80,872	0	0	10,538	10,538	0	4,118	0	0	4,118	4,014	1,849	5,863	3,448		
711530	Carnegie Public Library	56,221	56,033	0	0	1,777	1,777	0	2,853	0	0	2,853	2,781	312	3,093	2,389		
711540	Carroll Co Library System	14,952	13,864	0	0	0	0	0	706	0	447	1,153	688	(78)	610	591		
711550	Central Miss Regional Library	507,182	482,346	0	0	0	0	0	24,561	0	4,456	29,017	23,941	(782)	23,159	20,563		
711560	Copiah-Jefferson Regional Library System	31,699	34,660	0	0	3,717	3,717	0	1,765	0	0	1,765	1,720	652	2,372	1,478		
711570	Dixie Regional Library System	98,685	97,047	0	0	1,961	1,961	0	4,942	0	0	4,942	4,817	344	5,161	4,137		
711580	East Miss Regional Library	61,604	62,387	0	0	2,824	2,824	0	3,177	0	0	3,177	3,097	495	3,592	2,660		
711590	Elizabeth Jones Library	43,063	39,859	0	0	0	0	0	2,030	0	1,348	3,378	1,978	(237)	1,741	1,699		
711600	First Regional Library	552,637	538,956	0	0	6,991	6,991	0	27,443	0	0	27,443	26,751	1,227	27,978	22,977		
711610	Greenwood-Leflore Public Library System	62,202	57,188	0	0	0	0	0	2,912	0	2,289	5,201	2,839	(401)	2,438	2,438		
711620	Hancock Co Library System	187,801	177,919	0	0	0	0	0	9,060	0	2,257	11,317	8,831	(396)	8,435	7,585		
711630	Harriette Person Memorial Library	14,354	13,864	0	0	62	62	0	706	0	0	706	688	11	699	591		
711640	Harrison Co Library System	342,109	332,154	0	0	3,013	3,013	0	16,913	0	16,913	16,486	529	17,015	14,160			
711650	The Library - Hattiesburg; Petal	126,796	127,663	0	0	5,150	5,150	0	6,501	0	0	6,501	6,337	904	7,241	5,442		
711660	Homochitto Valley Library Service	58,613	58,921	0	0	2,299	2,299	0	3,000	0	0	3,000	2,925	403	3,328	2,512		
711670	Humphreys Co Library System	21,531	23,106	0	0	2,139	2,139	0	1,177	0	0	1,177	1,147	375	1,522	985		
711680	Jackson-George Regional Library	434,813	424,580	0	0	5,971	5,971	0	21,619	0	0	21,619	21,074	1,047	22,121	18,100		
711690	Jackson-Hinds Library System	488,641	508,918	0	0	34,842	34,842	0	25,914	0	0	25,914	25,260	6,113	31,373	21,696		
711700	Jennie Stephens Smith Library	28,708	27,728	0	0	124	124	0	1,412	0	0	1,412	1,376	22	1,398	1,182		
711710	Kemper-Newton Library	44,857	39,281	0	0	0	0	0	2,000	0	3,386	5,386	1,950	(594)	1,356	1,675		
711720	Laurel-Jones Co Library	82,537	83,183	0	0	3,425	3,425	0	4,236	0	0	4,236	4,129	601	4,730	3,546		
711730	Lee-Itawamba Library System	167,466	168,099	0	0	6,349	6,349	0	8,560	0	0	8,560	8,344	1,114	9,458	7,166		
711740	Lincoln-Lawrence-Franklin Regional Library System	133,375	131,706	0	0	3,133	3,133	0	6,706	0	6,706	6,537	550	7,087	5,615			
711750	Long Beach Public Library	35,886	34,660	0	0	155	155	0	1,765	0	0	1,765	1,720	27	1,747	1,478		
711760	Lowndes Co Library System	88,518	82,605	0	0	0	0	0	4,206	0	2,175	6,381	4,100	(381)	3,719	3,522		
711770	Madison Co-Canton Public Library	190,193	171,565	0	0	0	0	0	8,736	0	9,917	18,653	8,516	(1,740)	6,776	7,314		
711780	Marks-Quitman Co Public Library	21,531	16,174	0	0	0	0	0	824	0	3,999	4,823	803	(701)	102	690		
711790	Marshall Co Library System	43,063	41,591	0	0	186	186	0	2,118	0	0	2,118	2,064	33	2,097	1,773		
711800	Meridian-Lauderdale Co Library	96,891	117,265	0	0	21,387	21,387	0	5,971	0	0	5,971	5,820	3,752	9,572	4,999		
711810	Mid Miss Regional Library System	230,265	207,957	0	0	0	0	0	10,589	0	11,790	22,379	10,322	(2,068)	8,254	8,866		
711820	Neshoba Co Public Library	36,484	28,305	0	0	0	0	0	1,441	0	5,979	7,420	1,405	(1,049)	356	1,207		
711830	Northeast Regional Library	126,197	119,576	0	0	0	0	0	6,089	0	1,500	7,589	5,935	(263)	5,672	5,098		
711840	Noxubee Co Library	20,933	20,796	0	0	601	601	0	1,059	0	0	1,059	1,032	106	1,138	887		
711850	Oktibbeha Co Library System	46,053	48,523	0	0	3,779	3,779	0	2,471	0	0	2,471	2,408	663	3,071	2,069		
711860	Pearl River Co Library System	69,977	66,431	0	0	0	0	0	3,383	0	721	4,104	3,297	(126)	3,171	2,832		
711870	Pike-Amite-Walthall Library System	120,216	115,532	0	0	9	9	0	5,883	0	0	5,883	5,734	1	5,735	4,925		
711880	Pine Forest Regional Library	92,106	80,872	0	0	0	0	0	4,118	0	6,762	10,880	4,014	(1,186)	2,828	3,448		
711890	South Delta Library Services	28,708	26,572	0	0	0	0	0	1,353	0	898	2,251	1,319	(158)	1,161	1,133		
711900	South Miss Regional Library	71,771	68,164	0	0	0	0	0	3,471	0	713	4,184	3,383	(125)	3,258	2,906		
711910	Sunflower Public Library	94,499	94,736	0	0	3,477	3,477	0	4,824	0	0	4,824	4,702	610	5,312	4,039		
711920	Tallahatchie Co Library	21,531	19,063	0	0	0	0	0	971	0	1,441	2,412	946	(253)	693	813		
711930	Tombigbee Regional Library System	62,202	56,611	0	0	0	0	0	2,883	0	2,800	5,683	2,810	(491)	2,319	2,413		
711940	Warren Co-Vicksburg Public Library System	64,594	55,455	0	0	0	0	0	2,824	0	5,857	8,681	2,753	(1,028)	1,725	2,364		
711950	Washington Co Library System	101,078	97,047	0	0	0	0	0	4,942	0	75	5,017	4,817	(13)	4,804	4,137		
711960	Yalobusha Co Public Library System	14,354	13,864	0	0	62	62	0	706	0	0	706	688	11	699	591		
	Total Libraries	5,629,243	5,477,367	0	0	136,924	136,924	0	278,910	0	76,794	355,704	271,867	10,552	282,419	233,512		





**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

2018 Implicit Subsidy column represents each respective employer's Deferred Outflows of Resources for OPEB benefit payments from the measurement date of June 30, 2017 through the end of the employer's fiscal year of June 30, 2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources					Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy
		June 30, 2016	June 30, 2017	Difference Between Expected and Actual Experience	Change of Assumptions	Employer Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Expected and Actual Experience	Employer Contributions	Total Deferred Inflows of Resources				
<b>COMMUNITY COLLEGES:</b>																
711970	Coahoma Community College	1,455,158	1,434,906	0	0	32,372	32,372	0	73,065	0	0	73,065	71,221	5,679	76,900	61,172
711980	Copiah-Lincoln Community College	2,165,093	2,089,395	0	0	7,824	7,824	0	106,391	0	0	106,391	103,707	1,373	105,080	89,074
711990	East Central Community College	1,482,670	1,440,105	0	0	13,569	13,569	0	73,330	0	0	73,330	71,480	2,380	73,860	61,394
712000	East MS Community College	2,091,528	2,114,812	0	0	92,912	92,912	0	107,685	0	0	107,685	104,968	16,300	121,268	90,158
712010	Hinds Community College	7,365,504	7,250,783	0	0	153,041	153,041	0	369,207	0	0	369,207	359,892	26,849	386,741	309,112
712020	Holmes Community College	2,596,916	2,461,985	0	0	0	0	0	125,363	0	29,688	155,051	122,200	(5,208)	116,992	104,958
712030	Itawamba Community College	2,793,688	2,699,981	0	0	13,609	13,609	0	137,482	0	0	137,482	134,013	2,388	136,401	115,104
712040	Jones Co Junior College	2,532,322	2,474,694	0	0	36,517	36,517	0	126,010	0	0	126,010	122,831	6,406	129,237	105,500
712050	Meridian Community College	2,047,867	2,031,051	0	0	55,902	55,902	0	103,420	0	0	103,420	100,811	9,807	110,618	86,587
712060	MS Delta Community College	1,726,692	1,645,752	0	0	0	0	0	83,801	0	11,970	95,771	81,687	(2,100)	79,587	70,161
712070	MS Gulf Coast Community College	4,645,979	4,442,202	0	0	0	0	0	226,195	0	19,808	246,003	220,488	(3,475)	217,013	189,378
712080	Northeast MS Community College	1,969,517	1,958,266	0	0	58,120	58,120	0	99,714	0	0	99,714	97,198	10,196	107,394	83,484
712090	Northwest MS Community College	3,830,182	3,745,545	0	0	57,469	57,469	0	190,722	0	0	190,722	185,910	10,082	195,992	159,678
712100	Pearl River Community College	2,636,988	2,587,337	0	0	47,197	47,197	0	131,746	0	0	131,746	128,422	8,280	136,702	110,302
712110	Southwest MS Community College	1,309,822	1,275,472	0	0	14,867	14,867	0	64,947	0	0	64,947	63,308	2,608	65,916	54,375
	<b>Total Community Colleges</b>	<b>40,649,926</b>	<b>39,652,286</b>	<b>0</b>	<b>0</b>	<b>583,397</b>	<b>583,397</b>	<b>0</b>	<b>2,019,078</b>	<b>0</b>	<b>61,466</b>	<b>2,080,544</b>	<b>1,968,136</b>	<b>91,565</b>	<b>2,059,701</b>	<b>1,690,437</b>



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

2018 Implicit Subsidy column represents each respective employer's Deferred Outflows of Resources for OPEB benefit payments from the measurement date of June 30, 2017 through the end of the employer's fiscal year of June 30, 2018

Group Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy
		June 30, 2016	June 30, 2017	Changes in Proportion and Differences Between			Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between			Net OPEB						
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Employer Contributions		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Employer Contributions		Total Inflows of Resources					
<b>SCHOOL DISTRICTS:</b>																	
712120	Aberdeen School District	1,263,769	1,229,260	0	0	13,134	13,134	0	62,593	0	0	62,593	61,014	2,304	63,318	52,405	
712130	Alcorn County School District	2,857,684	2,675,141	0	0	0	0	0	136,217	0	62,825	199,042	132,780	(11,022)	121,758	114,045	
712140	Amite County School District	1,244,630	1,144,344	0	0	0	0	0	58,270	0	45,761	104,031	56,799	(8,028)	48,771	48,785	
712150	Amory School District	1,355,277	1,297,423	0	0	0	0	0	66,064	0	4,370	70,434	64,397	(767)	63,630	55,311	
712160	Attala County School District	1,330,755	1,292,802	0	0	12,400	12,400	0	65,829	0	0	65,829	64,168	2,176	66,344	55,114	
712170	Baldwyn School District	724,290	730,739	0	0	30,747	30,747	0	37,209	0	30,747	36,270	36,270	5,394	41,664	31,153	
712180	Bay St. Louis-Waveland School	1,584,944	1,593,763	0	0	62,595	62,595	0	81,154	0	0	81,154	79,106	10,981	90,087	67,944	
712200	Benton County School District	1,148,935	1,142,611	0	0	34,117	34,117	0	58,181	0	0	58,181	56,713	5,985	62,698	48,711	
712210	Biloxi School District	4,146,572	4,127,378	0	0	126,343	126,343	0	210,165	0	0	210,165	204,862	22,165	227,027	175,956	
712220	Booneville School District	1,063,408	1,021,880	0	0	0	0	0	52,034	0	6	52,040	50,721	(1)	50,720	43,564	
712230	Brookhaven School District	2,775,745	2,719,621	0	0	46,263	46,263	0	138,482	0	0	138,482	134,988	8,116	143,104	115,942	
712240	Calhoun County School District	2,287,702	2,181,820	0	0	0	0	0	111,097	0	14,659	125,756	108,294	(2,572)	105,722	93,014	
712250	Canton School District	2,907,924	2,886,565	0	0	81,610	81,610	0	146,983	0	0	146,983	143,274	14,317	157,591	123,059	
712260	Carroll County School District	911,492	926,566	0	0	44,853	44,853	0	47,180	0	0	47,180	45,990	7,869	53,859	39,501	
712270	Chickasaw County School District	453,354	418,803	0	0	0	0	0	21,325	0	14,917	36,242	20,787	(2,617)	18,170	17,854	
712280	Choctaw County School District	1,604,083	1,531,953	0	0	0	0	0	78,006	0	8,409	86,415	76,038	(1,475)	74,563	65,309	
712290	Claiborne County School District	1,491,642	1,425,664	0	0	0	0	0	72,594	0	6,849	79,443	70,763	(1,202)	69,561	60,778	
712300	Clarksdale School District	2,854,694	2,462,563	0	0	0	0	0	125,393	0	248,480	373,873	122,229	(43,593)	78,636	104,983	
712320	Cleveland School District	3,257,808	3,108,964	0	0	0	0	0	158,307	0	19,160	177,467	154,313	(3,361)	150,952	132,540	
712330	Clinton School District	3,645,969	3,571,669	0	0	60,252	60,252	0	181,868	0	0	181,868	177,279	10,571	187,850	152,266	
712340	Coahoma Co Agriculture High School District	278,711	232,797	0	0	0	0	0	11,854	0	31,014	42,868	11,555	(5,441)	6,114	9,924	
712350	Coahoma County School District	1,760,783	1,694,275	0	0	1,986	1,986	0	86,272	0	0	86,272	84,095	348	84,443	72,229	
712360	Coffeeville School District	675,246	630,804	0	0	0	0	0	32,120	0	16,003	48,123	31,310	(2,808)	28,502	26,892	
712370	Columbia School District	1,412,095	1,419,310	0	0	55,199	55,199	0	72,271	0	0	72,271	70,447	9,684	80,131	60,507	
712380	Columbus School District	3,558,050	3,452,094	0	0	29,187	29,187	0	175,779	0	0	175,779	171,344	5,121	176,465	147,168	
712390	Copiah County School District	2,123,227	2,016,032	0	0	0	0	0	102,656	0	21,507	124,163	100,066	(3,773)	96,293	85,946	
712400	Corinth School District	1,903,727	1,917,252	0	0	77,780	77,780	0	97,626	0	0	97,626	95,163	13,646	108,809	81,735	
712410	Covington County School District	2,690,218	2,586,760	0	0	1,400	1,400	0	131,717	0	0	131,717	128,394	246	128,640	110,277	
712420	Desoto County School District	21,865,649	21,671,476	0	0	583,933	583,933	0	1,103,504	0	0	1,103,504	1,075,662	102,444	1,178,106	923,887	
712440	Durant School District	385,171	370,857	0	0	642	642	0	18,884	0	0	18,884	18,407	113	18,520	15,810	
712450	East Jasper School District	963,526	891,329	0	0	0	0	0	45,386	0	30,611	75,997	44,241	(5,370)	38,871	37,999	
712460	East Tallahatchie School District	1,317,597	1,255,832	0	0	0	0	0	63,946	0	9,135	73,081	62,333	(1,603)	60,730	53,538	
712470	Enterprise School District	759,577	777,530	0	0	42,150	42,150	0	39,592	0	0	39,592	38,593	7,395	45,988	33,147	
712480	Forest School District	1,276,927	1,296,846	0	0	61,774	61,774	0	66,035	0	0	66,035	64,369	10,838	75,207	55,286	
712490	Forrest County School District	2,271,554	2,164,490	0	0	0	0	0	110,215	0	16,263	126,478	107,434	(2,853)	104,581	92,275	
712500	Forrest Co Agriculture High School District	567,589	549,932	0	0	3,987	3,987	0	28,002	0	0	28,002	27,296	700	27,996	23,444	
712510	Franklin County School District	1,391,162	1,306,088	0	0	0	0	0	66,506	0	27,228	93,734	64,828	(4,777)	60,051	55,680	
712520	George County School District	3,309,842	3,356,202	0	0	155,456	155,456	0	170,897	0	0	170,897	166,585	27,273	193,858	143,080	
712530	Greene County School District	1,894,158	1,836,957	0	0	14,835	14,835	0	93,537	0	0	93,537	91,177	2,603	93,780	78,312	
712540	Greenville School District	5,140,602	4,749,517	0	0	0	0	0	241,844	0	168,536	410,380	235,742	(29,568)	206,174	202,479	
712550	Greenwood School District	2,665,098	2,557,299	0	0	0	0	0	130,217	0	3,311	133,528	126,931	(581)	126,350	109,021	
712560	Grenada School District	3,799,679	3,808,510	0	0	139,163	139,163	0	193,928	0	0	193,928	189,035	24,414	213,449	162,362	
712570	Gulfport School District	4,816,436	4,733,342	0	0	92,928	92,928	0	241,020	0	0	241,020	234,939	16,303	251,242	201,789	
712580	Hancock County School District	3,161,515	3,158,643	0	0	106,742	106,742	0	160,837	0	0	160,837	156,779	18,727	175,506	134,658	
712590	Harrison County School District	11,823,084	11,556,080	0	0	172,309	172,309	0	588,431	0	0	588,431	573,585	30,230	603,815	492,653	
712600	Hattiesburg School District	4,423,489	3,833,927	0	0	0	0	0	195,222	0	369,040	564,262	190,297	(64,744)	125,553	163,446	
712610	Hazlehurst School District	1,255,395	1,394,470	0	0	166,521	166,521	0	71,006	0	0	71,006	69,214	29,214	98,428	59,448	
712630	Hinds County School District	4,519,184	4,229,623	0	0	0	0	0	215,371	0	100,136	315,507	209,937	(17,568)	192,369	180,315	
712640	Hollandale School District	686,610	639,469	0	0	0	0	0	32,562	0	18,000	50,562	31,740	(3,158)	28,582	27,262	
712650	Holly Springs School District	1,279,319	1,236,191	0	0	6,041	6,041	0	62,946	0	0	62,946	61,358	1,060	62,418	52,701	
712660	Holmes County School District	2,724,908	2,472,383	0	0	0	0	0	125,893	0	129,370	255,263	122,717	(22,697)	100,020	105,401	
712670	Houston School District	1,687,218	1,643,441	0	0	19,567	19,567	0	83,683	0	0	83,683	81,572	3,433	85,005	70,062	
712680	Humphreys County School District	1,625,614	1,543,506	0	0	0	0	0	78,595	0	16,499	95,094	76,612	(2,894)	73,718	65,802	
712710	Itawamba County School District	2,992,255	2,969,170	0	0	82,997	82,997	0	151,189	0	0	151,189	147,375	14,561	161,936	126,580	
712720	Jackson County School District	6,795,522	6,633,265	0	0	91,254	91,254	0	337,763	0	0	337,763	329,242	16,009	345,251	282,786	



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

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Group Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy		
		June 30, 2016		June 30, 2017		Changes in Proportion and Differences Between		Net Difference Between Projected and Actual Earnings on OPEB Plan	Changes in Proportion and Differences Between		Net Difference Between Projected and Actual Earnings on OPEB Plan	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share					Total OPEB Expense	2018 Implicit Subsidy
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual	Change of Assumptions	Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources		Difference Between Expected and Actual	Employer Contributions and Proportionate Share of									
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual	Change of Assumptions	Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources									
712730	Jackson Independent School District	28,022,409	26,350,519	0	0	0	0	1,341,759	0	511,488	1,853,247	1,307,906	(89,735)	1,218,171	1,123,362				
712740	Jefferson County School District	1,417,478	1,312,443	0	0	0	0	66,829	0	43,991	110,820	65,143	(7,718)	57,425	55,951				
712750	Jefferson Davis Co School District	1,595,710	1,496,716	0	0	0	0	76,212	0	32,481	108,693	74,289	(5,699)	68,590	63,807				
712760	Jones County School District	6,909,758	6,990,258	0	0	310,120	310,120	355,941	0	0	355,941	346,961	54,407	401,368	298,005				
712770	Kemper County School District	1,384,583	1,335,549	0	0	4,450	4,450	68,006	0	0	68,006	66,290	781	67,071	56,936				
712780	Kosciusko School District	1,936,622	1,839,268	0	0	0	0	93,655	0	19,245	112,900	91,292	(3,376)	87,916	78,411				
712790	Lafayette County School District	2,444,402	2,430,791	0	0	72,446	72,446	123,775	0	0	123,775	120,652	12,710	133,362	103,628				
712800	Lamar County School District	8,324,844	8,282,483	0	0	250,265	250,265	421,741	0	0	421,741	411,100	43,906	455,006	353,095				
712810	Lauderdale County School District	5,561,060	5,319,667	0	0	0	0	270,875	0	21,478	292,353	264,041	(3,768)	260,273	226,785				
712820	Laurel School District	3,393,575	3,210,632	0	0	0	0	163,484	0	44,655	208,139	159,359	(7,834)	151,525	136,874				
712830	Lawrence County School District	1,866,645	1,761,862	0	0	0	0	89,713	0	28,241	117,954	87,450	(4,955)	82,495	75,111				
712840	Leake County School District	2,651,342	2,457,364	0	0	0	0	125,128	0	80,082	205,210	121,971	(14,049)	107,922	104,761				
712850	Lee County School District	6,144,798	5,968,956	0	0	56,734	56,734	303,937	0	0	303,937	296,269	9,953	306,222	254,465				
712860	Leflore County School District	2,336,746	2,170,845	0	0	0	0	110,539	0	66,100	176,639	107,750	(11,596)	96,154	92,546				
712870	Leland School District	964,722	882,086	0	0	0	0	44,916	0	39,812	84,728	43,782	(6,984)	36,798	37,605				
712880	Lincoln County School District	2,261,386	2,172,578	0	0	0	0	110,627	0	453	111,080	107,836	(80)	107,756	92,620				
712890	Long Beach School District	2,131,600	2,135,030	0	0	0	0	108,715	0	108,715	105,972	13,460	119,432	91,019	91,019				
712900	Louisville School District	2,758,401	2,615,065	0	0	0	0	133,158	0	31,547	164,705	129,799	(5,534)	124,265	111,484				
712910	Lowndes County School District	4,556,864	4,313,962	0	0	0	0	219,665	0	57,526	277,191	214,123	(10,092)	204,031	183,911				
712920	Lumberton School District	556,824	563,218	0	0	24,909	24,909	28,679	0	0	28,679	27,955	4,370	32,325	24,011				
712930	Madison County School District	9,564,091	9,623,231	0	0	382,963	382,963	490,011	0	0	490,011	477,648	67,186	544,834	410,253				
712940	Marion County School District	1,890,569	1,864,685	0	0	42,436	42,436	94,949	0	0	94,949	92,553	7,445	99,998	79,494				
712950	Marshall County School District	2,502,417	2,400,753	0	0	0	0	122,245	0	3,503	125,748	119,161	(614)	118,547	102,348				
712960	Mccomb School District	2,595,122	2,405,952	0	0	0	0	122,510	0	77,768	200,278	119,419	(13,643)	105,776	102,569				
712970	Meridian School District	5,517,998	5,414,981	0	0	99,540	99,540	275,729	0	0	275,729	268,772	17,463	286,235	230,849				
712980	Monroe County School District	1,947,388	1,913,208	0	0	37,057	37,057	97,420	0	0	97,420	94,962	6,501	101,463	81,563				
712990	Montgomery County School District	411,487	386,454	0	0	0	0	19,678	0	7,938	27,616	19,182	(1,393)	17,789	16,475				
713000	Moss Point School District	2,083,753	2,067,444	0	0	57,591	57,591	105,273	0	0	105,273	102,617	10,104	112,721	88,138				
713020	Natchez-Adams School District	3,584,366	3,550,873	0	0	94,251	94,251	180,809	0	0	180,809	176,247	16,535	192,782	151,379				
713030	Neshoba County School District	2,803,856	2,656,079	0	0	0	0	135,247	0	33,907	169,154	131,834	(5,949)	125,885	113,233				
713040	Nettleton School District	1,084,939	1,047,874	0	0	4,689	4,689	53,357	0	0	53,357	52,011	823	52,834	44,672				
713050	New Albany School District	2,011,982	1,949,601	0	0	14,322	14,322	99,273	0	0	99,273	96,768	2,513	99,281	83,114				
713060	Newton County School District	1,488,053	1,460,901	0	0	27,400	27,400	74,389	0	0	74,389	72,512	4,807	77,319	62,280				
713070	Newton School District	943,191	936,386	0	0	26,579	26,579	47,680	0	0	47,680	46,477	4,663	51,140	39,920				
713080	North Bolivar School District	1,294,271	1,272,584	0	0	25,539	25,539	64,800	0	0	64,800	63,165	4,481	67,646	54,252				
713090	North Panola School District	1,520,350	1,502,493	0	0	36,745	36,745	76,506	0	0	76,506	74,576	6,446	81,022	64,053				
713100	North Pike School District	1,857,674	1,887,791	0	0	90,878	90,878	96,126	0	0	96,126	93,700	15,944	109,644	80,479				
713110	North Tippah School District	1,078,958	1,032,855	0	0	0	0	52,593	0	3,519	56,112	51,266	(617)	50,649	44,032				
713120	Noxubee School District	1,856,478	1,728,357	0	0	0	0	88,007	0	49,253	137,260	85,787	(8,641)	77,146	73,682				
713130	Ocean Springs School District	4,159,730	4,078,277	0	0	71,678	71,678	207,664	0	0	207,664	202,425	12,575	215,000	173,863				
713140	Okolona School District	651,920	644,668	0	0	16,115	16,115	32,826	0	0	32,826	31,998	2,827	34,825	27,483				
713160	Oxford School District	3,575,394	3,572,824	0	0	121,316	121,316	181,927	0	0	181,927	177,337	21,284	198,621	152,315				
713170	Pascagoula School District	7,758,451	7,607,777	0	0	134,795	134,795	387,385	0	0	387,385	377,611	23,648	401,259	324,331				
713180	Pass Christian School District	1,632,193	1,637,665	0	0	61,265	61,265	83,389	0	0	83,389	81,285	10,748	92,033	69,816				
713190	Pearl School District	3,390,584	3,175,972	0	0	0	0	161,719	0	72,796	234,515	157,639	(12,771)	144,868	135,396				
713200	Pearl River Co School District	2,143,562	2,084,773	0	0	22,050	22,050	106,156	0	0	106,156	103,478	3,869	107,347	88,877				
713210	Perry County School District	1,247,022	1,218,284	0	0	17,664	17,664	62,035	0	0	62,035	60,469	3,099	63,568	51,937				
713220	Petal School District	3,381,613	3,288,616	0	0	34,562	34,562	167,455	0	0	167,455	163,230	6,063	169,293	140,199				
713230	Philadelphia School District	1,003,599	936,386	0	0	0	0	47,680	0	24,812	72,492	46,477	(4,353)	42,124	39,920				
713240	Picayune School District	3,494,652	3,513,325	0	0	137,333	137,333	178,897	0	0	178,897	174,384	24,093	198,477	149,778				
713250	Pontotoc School District	1,907,914	1,873,928	0	0	35,863	35,863	95,420	0	0	95,420	93,012	6,292	99,304	79,888				
713260	Pontotoc County School District	2,901,943	2,723,087	0	0	0	0	138,659	0	58,031	196,690	135,160	(10,181)	124,979	116,089				
713270	Poplarville School District	1,656,117	1,604,161	0	0	11,249	11,249	81,683	0	0	81,683	79,622	1,974	81,596	68,388				
713280	Prentiss County School District	2,219,520	2,150,049	0	0	15,219	15,219	109,480	0	0	109,480	106,717	2,670	109,387	91,660				
713290	Quitman School District	1,914,493	1,747,998	0	0	0	0	89,007	0	81,222	170,229	86,762	(14,249)	72,513	74,520				
713300	Quitman County School District	1,271,544	1,254,099	0	0	28,509	28,509	63,858	0	0	63,858	62,247	5,002	67,249	53,464				



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

2018 Implicit Subsidy column represents each respective employer's Deferred Outflows of Resources for OPEB benefit payments from the measurement date of June 30, 2017 through the end of the employer's fiscal year of June 30, 2018

Group Number	Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Net OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy
		June 30, 2016	June 30, 2017	Changes in Proportion and Differences Between			Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between									
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources							
				Change of Assumptions	Contributions	Resources		Assumptions	Contributions	Resources							
713310	Rankin County School District	15,395,488	15,138,147	0	0	304,352	304,352	0	770,829	0	0	770,829	751,381	53,395	804,776	645,362	
713320	Richton School District	668,069	623,295	0	0	0	0	0	31,738	0	16,546	48,284	30,937	(2,903)	28,034	26,572	
713330	Scott County School District	3,369,651	3,424,944	0	0	165,431	165,431	0	174,397	0	0	174,397	169,997	29,023	199,020	146,010	
713340	Senatobia School District	1,473,101	1,371,941	0	0	0	0	0	69,859	0	38,637	108,496	68,096	(6,778)	61,318	58,488	
713360	Simpson County School District	3,167,496	3,162,109	0	0	0	0	0	161,013	0	0	161,013	156,951	18,372	175,323	134,805	
713370	Smith County School District	2,380,406	2,262,693	0	0	0	0	0	115,215	0	21,930	137,145	112,309	(3,847)	108,462	96,462	
713380	South Delta School District	1,031,111	972,779	0	0	0	0	0	49,534	0	15,999	65,533	48,284	(2,807)	45,477	41,471	
713390	South Panola School District	3,932,455	3,836,815	0	0	51,263	51,263	0	195,369	0	0	195,369	190,440	8,993	199,433	163,569	
713400	South Pike School District	1,517,958	1,527,910	0	0	61,282	61,282	0	77,801	0	0	77,801	75,838	10,751	86,589	65,137	
713410	South Tippah School District	2,556,844	2,513,974	0	0	50,431	50,431	0	128,011	0	0	128,011	124,781	8,847	133,628	107,174	
713430	Starkville School District	4,951,604	4,758,760	0	0	436	436	0	242,314	0	0	242,314	236,201	76	236,277	202,873	
713440	Stone County School District	2,377,416	2,215,902	0	0	0	0	0	112,833	0	60,810	173,643	109,986	(10,668)	99,318	94,467	
713450	Sunflower School District	3,843,340	3,838,548	0	0	128,612	128,612	0	195,457	0	0	195,457	190,526	22,563	213,089	163,643	
713460	Tate County School District	1,953,369	1,887,214	0	0	8,955	8,955	0	96,096	0	0	96,096	93,672	1,571	95,243	80,455	
713470	Tishomingo Co School District	2,583,160	2,537,081	0	0	48,498	48,498	0	129,187	0	0	129,187	125,928	8,509	134,437	108,160	
713480	Tunica County School District	2,202,773	1,974,440	0	0	0	0	0	100,538	0	126,002	226,540	98,001	(22,106)	75,895	84,173	
713490	Tupelo School District	6,516,811	6,147,453	0	0	0	0	0	313,026	0	101,730	414,756	305,128	(17,847)	287,281	262,075	
713500	Union County School District	2,223,706	2,144,272	0	0	6,543	6,543	0	109,186	0	0	109,186	106,431	1,148	107,579	91,414	
713510	Union School District	823,573	790,816	0	0	0	0	0	40,268	0	532	40,800	39,252	(93)	39,159	33,714	
713520	Vicksburg-Warren School District	6,849,949	6,512,534	0	0	0	0	0	331,616	0	61,933	393,549	323,249	(10,866)	312,383	277,639	
713530	Walthall County School District	1,927,053	1,805,764	0	0	0	0	0	91,949	0	40,766	132,715	89,629	(7,152)	82,477	76,982	
713540	Water Valley School District	1,053,240	1,043,831	0	0	28,077	28,077	0	53,151	0	0	53,151	51,810	4,926	56,736	44,500	
713550	Wayne County School District	3,143,572	3,159,798	0	0	123,030	123,030	0	160,896	0	0	160,896	156,836	21,584	178,420	134,707	
713560	Webster County School District	1,586,738	1,539,463	0	0	12,995	12,995	0	78,389	0	0	78,389	76,411	2,280	78,691	65,630	
713570	West Bolivar School District	1,575,375	1,534,841	0	0	18,572	18,572	0	78,154	0	0	78,154	76,182	3,258	79,440	65,433	
713580	West Jasper School District	1,399,535	1,411,800	0	0	59,236	59,236	0	71,888	0	0	71,888	70,075	10,392	80,467	60,187	
713590	West Point School District	2,931,249	2,820,712	0	0	3,465	3,465	0	143,630	0	0	143,630	140,006	608	140,614	120,251	
713600	West Tallahatchie School District	924,650	900,571	0	0	10,645	10,645	0	45,857	0	0	45,857	44,700	1,868	46,568	38,393	
713610	Western Line School District	1,811,621	1,768,794	0	0	24,707	24,707	0	90,066	0	0	90,066	87,794	4,335	92,129	75,400	
713620	Wilkinson County School District	1,189,605	1,108,529	0	0	0	0	0	56,446	0	30,657	87,103	55,022	(5,378)	49,644	47,258	
713630	Winona County School District	1,041,876	1,006,283	0	0	4,504	4,504	0	51,240	0	0	51,240	49,947	790	50,737	42,899	
713640	Yazoo City School District	1,938,416	1,829,448	0	0	0	0	0	93,155	0	29,466	122,621	90,804	(5,169)	85,635	77,992	
713650	Yazoo County School District	1,446,785	1,316,486	0	0	0	0	0	67,035	0	65,344	132,379	65,344	(11,464)	53,880	56,124	
	Total School Districts	418,066,372	404,786,858	0	0	6,077,173	6,077,173	0	20,611,596	0	3,382,287	23,993,883	20,091,557	472,789	20,564,346	17,256,656	



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

2018 Implicit Subsidy column represents each respective employer's Deferred Outflows of Resources for OPEB benefit payments from the measurement date of June 30, 2017 through the end of the employer's fiscal year of June 30, 2018

Group Number	Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy	
		June 30, 2016	June 30, 2017	Changes in Proportion and Differences			Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences								
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Total Employer Contributions and Proportionate Share of		Difference Between Expected and Actual Experience	Change of Assumptions	Total Employer Contributions and Proportionate Share of						
<b>AGENCIES AND UNIVERSITIES:</b>																
721350	MS Dept Of Child Protection Services	0	8,781,581	0	0	7,774,452	7,774,452	0	447,155	0	0	447,155	435,873	1,363,939	1,799,812	374,372
721360	Board Of Optometry	0	5,777	0	0	5,114	5,114	0	294	0	0	294	287	897	1,184	246
721370	MS Charter School Authorizer Board	7,177	6,932	0	0	31	31	0	353	0	0	353	344	5	349	296
721380	Office Of State Public Defender	154,906	151,347	0	0	2,203	2,203	0	7,707	0	0	7,707	7,512	387	7,899	6,452
721390	Board Of Tax Appeals	43,063	37,548	0	0	0	0	0	1,912	0	3,394	5,306	1,864	(595)	1,269	1,601
721410	State Board Of Physical Therapy	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048	887
721430	Military Department - Support	683,619	665,464	0	0	7,558	7,558	0	33,885	0	0	33,885	33,030	1,326	34,356	28,370
721450	Gulfport Juvenile Treatment Facility	823,573	717,453	0	0	0	0	0	36,532	0	65,480	102,012	35,611	(11,488)	24,123	30,586
721460	MS Business Finance Corp	28,708	28,305	0	0	636	636	0	1,441	0	0	1,441	1,405	111	1,516	1,207
721470	Mississippi State Bar	157,298	146,148	0	0	0	0	0	7,442	0	4,434	11,876	7,254	(778)	6,476	6,231
721480	MS Capital Post-Conviction Counsel	50,240	52,567	0	0	3,797	3,797	0	2,677	0	0	2,677	2,609	666	3,275	2,241
721490	MS Board Of Geologists	7,177	7,510	0	0	543	543	0	382	0	0	382	373	95	468	320
721500	MS Dept Of Transportation	21,216,121	20,545,040	0	0	139,267	139,267	0	1,046,146	0	0	1,046,146	1,019,751	24,433	1,044,184	875,866
721510	South MS Regional Center	3,149,553	2,823,600	0	0	0	0	0	143,777	0	179,699	323,476	140,149	(31,526)	108,623	120,374
721520	Corrections	15,797,406	13,968,386	0	0	0	0	0	711,265	0	1,073,183	1,784,448	693,320	(188,278)	505,042	595,493
721530	Archives & History Dept	911,492	874,577	0	0	0	0	0	44,533	0	1,174	45,707	43,410	(206)	43,204	37,285
721540	Legislative Peer Committee	197,968	165,211	0	0	0	0	0	8,412	0	22,158	30,570	8,200	(3,887)	4,313	7,043
721550	Public Service Commission	593,905	623,872	0	0	47,060	47,060	0	31,767	0	0	31,767	30,966	8,256	39,222	26,597
721560	Dept Of Environmental Quality	2,672,873	2,574,629	0	0	5,417	5,417	0	131,099	0	0	131,099	127,791	950	128,741	109,760
721570	MS State Hospital	10,946,879	9,566,042	0	0	0	0	0	487,099	0	844,070	1,331,169	474,810	(148,082)	326,728	407,815
721580	Industries For The Blind	462,325	440,177	0	0	0	0	0	22,414	0	3,628	26,042	21,848	(636)	21,212	18,765
721590	Real Estate Commission	125,001	123,619	0	0	3,098	3,098	0	6,295	0	0	6,295	6,136	543	6,679	5,270
721600	Mississippi State Senate Staff	296,056	270,922	0	0	0	0	0	13,795	0	12,017	25,812	13,447	(2,108)	11,339	11,550
721610	Mississippi State Senate Members	316,391	308,470	0	0	3,924	3,924	0	15,707	0	0	15,707	15,311	689	16,000	13,151
721620	House Of Representatives Staff	352,276	347,751	0	0	8,171	8,171	0	17,707	0	0	17,707	17,261	1,434	18,695	14,825
721630	House Of Representatives Members	776,922	749,802	0	0	2,847	2,847	0	38,180	0	0	38,180	37,216	499	37,715	31,965
721640	Attorney General'S Office	2,046,671	1,987,727	0	0	18,563	18,563	0	101,214	0	0	101,214	98,661	3,257	101,918	84,740
721650	Arts Commission	84,331	72,207	0	0	0	0	0	3,677	0	7,818	11,495	3,584	(1,372)	2,212	3,078
721660	Boswell Regional Center	3,614,869	3,880,139	0	0	359,804	359,804	0	197,575	0	0	197,575	192,590	63,124	255,714	165,416
721670	MS Highway Safety Patrol (Dept Of Public Safety)	7,331,413	6,898,988	0	0	0	0	0	351,294	0	129,404	480,698	342,431	(22,703)	319,728	294,114
721680	Insurance Department	912,689	877,465	0	0	365	365	0	44,680	0	0	44,680	43,553	64	43,617	37,408
721690	Ellisville State School	9,178,919	8,620,414	0	0	0	0	0	438,948	0	177,162	616,110	427,873	(31,081)	396,792	367,501
721700	Port Authority/Gulfport	192,586	195,827	0	0	9,527	9,527	0	9,971	0	0	9,971	9,720	1,671	11,391	8,348
721710	State Dept Of Health	14,164,017	12,502,286	0	0	0	0	0	636,612	0	981,542	1,618,154	620,550	(172,200)	448,350	532,991
721720	State Soil & Water Conservation	69,379	65,276	0	0	0	0	0	3,324	0	1,234	4,558	3,240	(217)	3,023	2,783
721730	Banking & Consumer Finance	435,411	429,779	0	0	10,064	10,064	0	21,884	0	0	21,884	21,332	1,766	23,098	18,322
721740	Yellow Creek Port Authority	68,781	62,387	0	0	0	0	0	3,177	0	3,282	6,459	3,097	(576)	2,521	2,660
721750	Workers Compensation Commission	394,741	375,479	0	0	0	0	0	19,119	0	3,408	22,527	18,637	(598)	18,039	16,007
721760	Veterans Home Purchase Board	119,020	116,687	0	0	2,049	2,049	0	5,942	0	0	5,942	5,792	359	6,151	4,975
721770	MS State Personnel Board	361,248	342,552	0	0	0	0	0	17,443	0	4,064	21,507	17,003	(713)	16,290	14,604
721780	State Veterans Affairs Board	3,316,421	3,211,210	0	0	21,495	21,495	0	163,514	0	0	163,514	159,388	3,771	163,159	136,899
721790	Fair Commission	133,973	127,085	0	0	0	0	0	6,471	0	1,467	7,938	6,308	(257)	6,051	5,418
721800	Information Technology Services	981,469	883,819	0	0	0	0	0	45,004	0	52,524	97,528	43,868	(9,215)	34,653	37,679
721810	State Aid Road Construction	345,099	346,018	0	0	12,742	12,742	0	17,619	0	0	17,619	17,175	2,236	19,411	14,751
721820	Rehabilitation Services	6,554,491	6,543,150	0	0	216,530	216,530	0	333,175	0	0	333,175	324,769	37,988	362,757	278,944
721830	Gaming Commission	810,415	766,554	0	0	0	0	0	39,033	0	10,816	49,849	38,048	(1,898)	36,150	32,679
721840	MS Department Of Revenue	5,207,588	4,871,403	0	0	0	0	0	248,050	0	117,617	365,667	241,792	(20,634)	221,158	207,675
721850	Joint Legislative Budget Office	142,346	147,303	0	0	9,310	9,310	0	7,501	0	0	7,501	7,311	1,633	8,944	6,280
721860	Finance And Administration	2,878,617	2,795,872	0	0	26,251	26,251	0	142,365	0	0	142,365	138,773	4,605	143,378	119,192
721870	Cosmetology Board	65,790	69,319	0	0	5,399	5,399	0	3,530	0	0	3,530	3,441	947	4,388	2,955
721880	Board Social Workers, Marriage, Family Therapists	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048	887
721890	MS Library Commission	297,850	292,873	0	0	5,891	5,891	0	14,913	0	0	14,913	14,537	1,033	15,570	12,486
721900	Emergency Management	775,127	779,263	0	0	30,455	30,455	0	39,680	0	0	39,680	38,679	5,343	44,022	33,221
721910	Secretary Of State	696,777	653,911	0	0	0	0	0	33,297	0	0	33,297	32,457	(2,432)	30,025	27,877
721920	Dept Of Human Services	22,447,592	12,536,946	0	0	0	0	0	638,377	0	7,998,078	8,636,455	622,270	(1,403,171)	(780,901)	534,469



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

2018 Implicit Subsidy column represents each respective employer's Deferred Outflows of Resources for OPEB benefit payments from the measurement date of June 30, 2017 through the end of the employer's fiscal year of June 30, 2018

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources							Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy
		June 30, 2016	June 30, 2017	Changes in Proportion and Differences Between			Net Difference Between Projected and Actual Earnings on OPEB Plan				Changes in Proportion and Differences Between								
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Employer Contributions	Total Deferred Outflows of Resources	Investments	Assumptions	Expected and Actual Experience	Employer Contributions	Total Inflows of Resources								
		Share of Net OPEB Liability	Share of Net OPEB Liability	Change of Assumptions	Share of Contributions	Share of Resources	Change of Assumptions	Share of Experience	Share of Contributions	Share of Resources									
721930	MS Board Of Nursing	166,868	161,167	0	0	721	721	0	8,207	0	0	8,207	8,000	127	8,127	6,871			
721940	Dept Of Education	4,141,788	3,999,715	0	0	17,391	17,391	0	203,664	0	0	203,664	198,526	3,051	201,577	170,514			
721950	MS Community College Board	259,572	286,519	0	0	32,829	32,829	0	14,589	0	0	14,589	14,221	5,760	19,981	12,215			
721960	Military Department - Army Guard	1,543,676	1,497,294	0	0	12,298	12,298	0	76,242	0	0	76,242	74,318	2,158	76,476	63,832			
721970	Military Department - Air Guard	1,218,314	1,169,183	0	0	0	0	0	59,534	0	1,382	60,916	58,032	(243)	57,789	49,844			
721980	Military Department - Ycp (Shelby Base Ops)	451,559	449,997	0	0	14,225	14,225	0	22,914	0	0	22,914	22,336	2,496	24,832	19,184			
721990	Educational Television (MS Public Broadcasting)	727,878	629,649	0	0	0	0	0	32,061	0	61,802	93,863	31,253	(10,843)	20,410	26,843			
722000	Central MS Residential Center	673,452	740,560	0	0	82,691	82,691	0	37,709	0	0	37,709	36,758	14,507	51,265	31,571			
722010	Pearl River Basin Development Dist.	21,531	20,796	0	0	93	93	0	1,059	0	0	1,059	1,032	16	1,048	887			
722020	Wildlife, Fisheries & Parks	3,436,637	3,350,426	0	0	42,471	42,471	0	170,602	0	0	170,602	166,298	7,451	173,749	142,834			
722040	Public Employees Retirement System	1,062,212	1,030,545	0	0	8,683	8,683	0	52,475	0	0	52,475	51,151	1,523	52,674	43,934			
722050	Bureau Of Narcotics	1,094,508	981,444	0	0	0	0	0	49,975	0	62,264	112,239	48,714	(10,923)	37,791	41,840			
722060	North MS Regional Center	6,297,910	5,808,945	0	0	0	0	0	295,789	0	215,186	510,975	288,326	(37,752)	250,574	247,644			
722070	Oil & Gas Board	213,519	195,249	0	0	0	0	0	9,942	0	8,794	18,736	9,691	(1,543)	8,148	8,324			
722080	Animal Health Board	184,212	179,074	0	0	1,819	1,819	0	9,118	0	0	9,118	8,888	319	9,207	7,634			
722090	Treasurers Office	269,141	235,107	0	0	0	0	0	11,972	0	20,827	32,799	11,670	(3,654)	8,016	10,023			
722100	Pearl River Valley Water Supply	662,686	610,586	0	0	0	0	0	31,091	0	23,218	54,309	30,306	(4,073)	26,233	26,030			
722110	Medicaid Division	6,201,019	6,276,271	0	0	280,974	280,974	0	319,585	0	0	319,585	311,522	49,294	360,816	267,567			
722120	Agriculture & Commerce	1,265,563	1,205,576	0	0	0	0	0	61,387	0	9,361	70,748	59,839	(1,642)	58,197	51,395			
722130	MS Office Of State Auditor	754,792	727,273	0	0	1,729	1,729	0	37,032	0	0	37,032	36,098	303	36,401	31,005			
722150	Governor'S Office	158,494	140,371	0	0	0	0	0	7,148	0	10,566	17,714	6,967	(1,854)	5,113	5,984			
722160	Pat Harrison Waterway District	277,515	248,394	0	0	0	0	0	12,648	0	16,188	28,836	12,329	(2,840)	9,489	10,589			
722170	MS State Board Of Pharmacy	100,480	106,289	0	0	8,617	8,617	0	5,412	0	5,412	5,412	5,276	1,512	6,788	4,531			
722180	Supreme Court	1,692,601	1,693,698	0	0	59,480	59,480	0	86,242	0	0	86,242	84,067	10,435	94,502	72,205			
722190	Barber Examiners Board	18,541	20,796	0	0	2,637	2,637	0	1,059	0	0	1,059	1,032	463	1,495	887			
722200	Grand Gulf Military	35,886	32,349	0	0	0	0	0	1,647	0	1,890	3,537	1,606	(332)	1,274	1,379			
722210	Tombigbee River Valley Water Mgt	101,078	95,891	0	0	0	0	0	4,883	0	1,097	5,980	4,760	(193)	4,567	4,088			
722220	MS Development Authority	1,663,892	1,547,550	0	0	0	0	0	78,801	0	45,483	124,284	76,813	(7,980)	68,833	65,974			
722230	Mental Health Dept Of MS	680,629	613,474	0	0	0	0	0	31,238	0	35,925	67,163	30,450	(6,303)	24,147	26,153			
722240	Motor Vehicle Commission	19,139	20,796	0	0	2,129	2,129	0	1,059	0	0	1,059	1,032	373	1,405	887			
722250	District Attorneys & Staff	1,373,818	1,319,952	0	0	0	0	0	67,211	0	199	67,410	65,516	(35)	65,481	56,272			
722260	Architecture Board	14,354	13,864	0	0	62	62	0	706	0	706	706	688	11	699	591			
722270	East MS State Hospital	6,341,570	5,709,587	0	0	0	0	0	290,730	0	340,293	631,023	283,395	(59,700)	223,695	243,408			
722280	MS State Board Of Contractors	114,236	101,090	0	0	0	0	0	5,147	0	7,689	12,836	5,018	(1,349)	3,669	4,310			
722290	State Fire Academy	428,832	408,405	0	0	0	0	0	20,796	0	3,261	24,057	20,271	(572)	19,699	17,411			
722310	Hudspeth Center	5,253,043	4,858,695	0	0	0	0	0	247,403	0	167,538	414,941	241,161	(29,393)	211,768	207,133			
722320	Professional Engineers & Land Surveyors Board	35,886	34,660	0	0	155	155	0	1,765	0	1,765	1,765	1,720	27	1,747	1,478			
722330	University Medical Center	59,763,746	57,663,707	0	0	206,672	206,672	0	2,936,212	0	0	2,936,212	2,862,136	36,259	2,898,395	2,458,288			
722340	University Of Southern MS	14,277,056	14,037,705	0	0	281,618	281,618	0	714,795	0	0	714,795	696,760	49,407	746,167	598,448			
722360	Ethics Commission	41,866	41,591	0	0	1,204	1,204	0	2,118	0	0	2,118	2,064	211	2,275	1,773			
722370	Nursing Home Administrators Board	14,354	13,864	0	0	62	62	0	706	0	706	706	688	11	699	591			
722380	Mississippi Adolescent Center	469,502	75,096	0	0	0	0	0	3,824	0	332,944	336,768	3,727	(58,411)	(54,684)	3,201			
722390	Judicial Performance Commission	18,541	20,796	0	0	2,637	2,637	0	1,059	0	0	1,059	1,032	463	1,495	887			
722400	Alcorn State University	4,692,032	4,553,690	0	0	39,715	39,715	0	231,872	0	0	231,872	226,022	6,967	232,989	194,131			
722410	Jackson State University	8,351,160	7,923,756	0	0	0	0	0	403,475	0	89,709	493,184	393,295	(15,739)	377,556	337,802			
722420	University Of Mississippi	19,969,099	19,806,214	0	0	546,073	546,073	0	1,008,525	0	0	1,008,525	983,080	95,802	1,078,882	844,368			
722430	Mississippi State University	31,763,475	30,245,677	0	0	0	0	0	1,540,099	0	245,750	1,785,849	1,501,242	(43,114)	1,458,128	1,289,418			
722450	MS Dept Of Employment Security	3,239,267	2,902,739	0	0	0	0	0	147,806	0	185,960	333,766	144,077	(32,624)	111,453	123,748			
722470	MS University Of Women	2,415,096	2,342,410	0	0	19,133	19,133	0	119,275	0	0	119,275	116,265	3,357	119,622	99,860			
722480	MS Valley State University	3,278,741	3,175,395	0	0	21,844	21,844	0	161,690	0	0	161,690	157,610	3,832	161,442	135,372			
722490	State Dental Examiners Board	41,866	35,815	0	0	0	0	0	1,824	0	3,910	5,734	1,778	(686)	1,092	1,527			
722510	Forestry Commission	2,727,898	2,377,647	0	0	0	0	0	121,069	0	215,786	336,855	118,014	(37,857)	80,157	101,363			
722520	Medical Licensure Board	135,169	122,464	0	0	0	0	0	6,236	0	6,575	12,811	6,078	(1,154)	4,924	5,221			
722530	Public Accountancy Board Of MS	36,484	32,349	0	0	0	0	0	1,647	0	2,399	4,046	1,606	(421)	1,185	1,379			
722540	University Press Of MS	133,375	131,129	0	0	2,622	2,622	0	6,677	0	0	6,677	6,509	460	6,969	5,590			
722550	Institutions Of Higher Learning	627,997	581,703	0	0	0	0	0	29,620	0	19,276	48,896	28,873	(3,382)	25,491	24,799			



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2017

2018 Implicit Subsidy column represents each respective employer's Deferred Outflows of Resources for OPEB benefit payments from the measurement date of June 30, 2017 through the end of the employer's fiscal year of June 30, 2018

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources					Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	2018 Implicit Subsidy
		June 30, 2016	June 30, 2017	Changes in Proportion and Differences Between			Employer's Total		Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between			Total				
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Change of Assumptions	Employer Contributions	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Employer Contributions	Total Deferred Inflows of Resources						
722560	Delta State University	3,288,310	3,212,943	0	0	46,944	46,944	0	163,602	0	163,602	0	159,474	8,236	167,710	136,973	
722570	MS Prison Industries	207,538	230,486	0	0	27,490	27,490	0	11,736	0	11,736	0	11,440	4,823	16,263	9,826	
722590	Board Of Funeral Services	7,177	5,199	0	0	0	0	0	265	0	1,503	1,768	258	(264)	(6)	222	
722600	Administrative Office Of The Courts/Trial Support	1,967,125	1,973,285	0	0	73,452	73,452	0	100,479	0	100,479	0	97,944	12,886	110,830	84,124	
722620	MS Dept Of Marine Resources	933,622	976,245	0	0	70,007	70,007	0	49,710	0	49,710	0	48,456	12,282	60,738	41,619	
722630	Mississippi Auctioneers Commission	7,177	6,932	0	0	31	31	0	353	0	353	0	344	5	349	296	
722640	North MS State Hospital	707,543	631,960	0	0	0	0	0	32,179	0	42,457	74,636	31,367	(7,449)	23,918	26,941	
722650	South MS State Hospital	629,791	574,194	0	0	0	0	0	29,238	0	27,451	56,689	28,500	(4,816)	23,684	24,479	
	Total Agencies/Universities	352,143,459	334,692,489	0	0	10,641,256	10,641,256	0	17,042,416	0	13,918,203	30,960,619	16,612,440	(574,906)	16,037,534	14,268,444	
	Grand Total All	816,489,000	784,609,000	0	0	17,438,750	17,438,750	0	39,952,000	0	17,438,750	57,390,750	38,944,000	0	38,944,000	33,449,049	





**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
<b>LIBRARIES:</b>											
711430	Amory Municipal Library	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)
711440	Evans Memorial Library	12,804	15,074	14,230	13,591	(470)	(470)	(470)	(470)	(470)	(329)
711450	Wilkinson County Library System	16,539	19,470	18,380	17,555	479	479	479	479	479	335
711460	Covington County Library System	32,544	38,312	36,168	34,544	(19)	(19)	(19)	(19)	(19)	(15)
711470	Sharkey Issaquena County Library System	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)
711490	Wayne Co Library System	64,021	75,368	71,150	67,956	(208)	(208)	(208)	(208)	(208)	(144)
711500	Benton Co Library System	19,206	22,610	21,345	20,387	(1,241)	(1,241)	(1,241)	(1,241)	(1,241)	(867)
711510	Lamar Co Library	106,168	124,985	117,990	112,693	(133)	(133)	(133)	(133)	(133)	(94)
711520	Bolivar Co Library	74,691	87,929	83,008	79,282	1,126	1,126	1,126	1,126	1,126	790
711530	Carnegie Public Library	51,750	60,922	57,513	54,931	(189)	(189)	(189)	(189)	(189)	(131)
711540	Carroll Co Library System	12,804	15,074	14,230	13,591	(202)	(202)	(202)	(202)	(202)	(143)
711550	Central Miss Regional Library	445,479	524,433	495,084	472,859	(5,091)	(5,091)	(5,091)	(5,091)	(5,091)	(3,562)
711560	Copiah-Jefferson Regional Library System	32,010	37,684	35,575	33,978	342	342	342	342	342	242
711570	Dixie Regional Library System	89,629	105,515	99,610	95,138	(523)	(523)	(523)	(523)	(523)	(366)
711580	East Miss Regional Library	57,619	67,831	64,035	61,160	(62)	(62)	(62)	(62)	(62)	(43)
711590	Elizabeth Jones Library	36,812	43,336	40,911	39,075	(593)	(593)	(593)	(593)	(593)	(413)
711600	First Regional Library	497,762	585,984	553,190	528,357	(3,588)	(3,588)	(3,588)	(3,588)	(3,588)	(2,512)
711610	Greenwood-Leflore Public Library System	52,817	62,178	58,699	56,064	(912)	(912)	(912)	(912)	(912)	(641)
711620	Hancock Co Library System	164,320	193,444	182,618	174,420	(1,985)	(1,985)	(1,985)	(1,985)	(1,985)	(1,392)
711630	Harriette Person Memorial Library	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)
711640	Harrison Co Library System	306,767	361,137	340,926	325,622	(2,439)	(2,439)	(2,439)	(2,439)	(2,439)	(1,705)
711650	The Library - Hattiesburg; Petal	117,905	138,802	131,034	125,152	(237)	(237)	(237)	(237)	(237)	(166)
711660	Homochitto Valley Library Service	54,418	64,063	60,477	57,762	(123)	(123)	(123)	(123)	(123)	(86)
711670	Humphreys Co Library System	21,340	25,123	23,717	22,652	169	169	169	169	169	117
711680	Jackson-George Regional Library	392,128	461,627	435,793	416,230	(2,745)	(2,745)	(2,745)	(2,745)	(2,745)	(1,923)
711690	Jackson-Hinds Library System	470,020	553,324	522,358	498,909	1,566	1,566	1,566	1,566	1,566	1,098
711700	Jennie Stephens Smith Library	25,608	30,147	28,460	27,182	(226)	(226)	(226)	(226)	(226)	(158)
711710	Kemper-Newton Library	36,278	42,708	40,318	38,508	(945)	(945)	(945)	(945)	(945)	(661)
711720	Laurel-Jones Co Library	76,825	90,441	85,380	81,547	(142)	(142)	(142)	(142)	(142)	(101)
711730	Lee-Itawamba Library System	155,251	182,767	172,538	164,793	(388)	(388)	(388)	(388)	(388)	(271)
711740	Lincoln-Lawrence-Franklin Regional Library System	121,640	143,199	135,185	129,116	(627)	(627)	(627)	(627)	(627)	(438)
711750	Long Beach Public Library	32,010	37,684	35,575	33,978	(282)	(282)	(282)	(282)	(282)	(200)
711760	Lowndes Co Library System	76,292	89,813	84,787	80,981	(1,119)	(1,119)	(1,119)	(1,119)	(1,119)	(786)
711770	Madison Co-Canton Public Library	158,452	186,535	176,096	168,191	(3,272)	(3,272)	(3,272)	(3,272)	(3,272)	(2,293)
711780	Marks-Quitman Co Public Library	14,938	17,586	16,602	15,856	(846)	(846)	(846)	(846)	(846)	(593)
711790	Marshall Co Library System	38,413	45,221	42,690	40,774	(339)	(339)	(339)	(339)	(339)	(237)
711800	Meridian-Lauderdale Co Library	108,302	127,497	120,362	114,959	2,705	2,705	2,705	2,705	2,705	1,891
711810	Mid Miss Regional Library System	192,063	226,103	213,449	203,868	(3,926)	(3,926)	(3,926)	(3,926)	(3,926)	(2,749)
711820	Neshoba Co Public Library	26,142	30,775	29,053	27,749	(1,302)	(1,302)	(1,302)	(1,302)	(1,302)	(910)
711830	Northeast Regional Library	110,436	130,009	122,733	117,224	(1,331)	(1,331)	(1,331)	(1,331)	(1,331)	(934)
711840	Noxubee Co Library	19,206	22,610	21,345	20,387	(80)	(80)	(80)	(80)	(80)	(58)
711850	Oktibbeha Co Library System	44,815	52,757	49,805	47,569	229	229	229	229	229	163
711860	Pearl River Co Library System	61,353	72,227	68,185	65,124	(720)	(720)	(720)	(720)	(720)	(504)
711870	Pike-Amite-Walthall Library System	106,701	125,613	118,583	113,260	(1,031)	(1,031)	(1,031)	(1,031)	(1,031)	(719)





**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
711880	Pine Forest Regional Library	74,691	87,929	83,008	79,282	(1,909)	(1,909)	(1,909)	(1,909)	(1,909)	(1,335)
711890	South Delta Library Services	24,541	28,891	27,274	26,050	(395)	(395)	(395)	(395)	(395)	(276)
711900	South Miss Regional Library	62,954	74,112	69,964	66,823	(734)	(734)	(734)	(734)	(734)	(514)
711910	Sunflower Public Library	87,495	103,003	97,238	92,873	(236)	(236)	(236)	(236)	(236)	(167)
711920	Tallahatchie Co Library	17,606	20,726	19,566	18,688	(423)	(423)	(423)	(423)	(423)	(297)
711930	Tombigbee Regional Library System	52,284	61,550	58,106	55,497	(997)	(997)	(997)	(997)	(997)	(698)
711940	Warren Co-Vicksburg Public Library System	51,217	60,294	56,920	54,365	(1,523)	(1,523)	(1,523)	(1,523)	(1,523)	(1,066)
711950	Washington Co Library System	89,629	105,515	99,610	95,138	(880)	(880)	(880)	(880)	(880)	(617)
711960	Yalobusha Co Public Library System	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)
	Total Libraries	5,058,715	5,955,305	5,622,023	5,369,646	(38,383)	(38,383)	(38,383)	(38,383)	(38,383)	(26,868)



**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
<b>COMMUNITY COLLEGES:</b>											
711970	Coahoma Community College	1,325,232	1,560,111	1,472,801	1,406,686	(7,139)	(7,139)	(7,139)	(7,139)	(7,139)	(4,998)
711980	Copiah-Lincoln Community College	1,929,696	2,271,707	2,144,574	2,048,302	(17,292)	(17,292)	(17,292)	(17,292)	(17,292)	(12,107)
711990	East Central Community College	1,330,034	1,565,763	1,478,138	1,411,783	(10,484)	(10,484)	(10,484)	(10,484)	(10,484)	(7,341)
712000	East MS Community College	1,953,170	2,299,342	2,170,662	2,073,219	(2,592)	(2,592)	(2,592)	(2,592)	(2,592)	(1,813)
712010	Hinds Community College	6,696,584	7,883,459	7,442,271	7,108,181	(37,924)	(37,924)	(37,924)	(37,924)	(37,924)	(26,546)
712020	Holmes Community College	2,273,808	2,676,809	2,527,004	2,413,565	(27,202)	(27,202)	(27,202)	(27,202)	(27,202)	(19,041)
712030	Itawamba Community College	2,493,613	2,935,571	2,771,285	2,646,880	(21,732)	(21,732)	(21,732)	(21,732)	(21,732)	(15,213)
712040	Jones Co Junior College	2,285,545	2,690,626	2,540,049	2,426,023	(15,701)	(15,701)	(15,701)	(15,701)	(15,701)	(10,988)
712050	Meridian Community College	1,875,812	2,208,273	2,084,690	1,991,106	(8,337)	(8,337)	(8,337)	(8,337)	(8,337)	(5,833)
712060	MS Delta Community College	1,519,962	1,789,354	1,689,215	1,613,385	(16,802)	(16,802)	(16,802)	(16,802)	(16,802)	(11,761)
712070	MS Gulf Coast Community College	4,102,671	4,829,812	4,559,518	4,354,837	(43,158)	(43,158)	(43,158)	(43,158)	(43,158)	(30,213)
712080	Northeast MS Community College	1,808,590	2,129,137	2,009,982	1,919,753	(7,297)	(7,297)	(7,297)	(7,297)	(7,297)	(5,109)
712090	Northwest MS Community College	3,459,262	4,072,367	3,844,462	3,671,881	(23,378)	(23,378)	(23,378)	(23,378)	(23,378)	(16,363)
712100	Pearl River Community College	2,389,579	2,813,098	2,655,667	2,536,452	(14,833)	(14,833)	(14,833)	(14,833)	(14,833)	(10,384)
712110	Southwest MS Community College	1,177,984	1,386,765	1,309,157	1,250,387	(8,786)	(8,786)	(8,786)	(8,786)	(8,786)	(6,150)
	Total Community Colleges	36,621,542	43,112,194	40,699,475	38,872,440	(262,657)	(262,657)	(262,657)	(262,657)	(262,657)	(183,860)



**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
<b>SCHOOL DISTRICTS:</b>											
712120	Aberdeen School District	1,135,304	1,336,520	1,261,723	1,205,084	(8,677)	(8,677)	(8,677)	(8,677)	(8,677)	(6,074)
712130	Alcorn County School District	2,470,672	2,908,564	2,745,790	2,622,529	(34,920)	(34,920)	(34,920)	(34,920)	(34,920)	(24,442)
712140	Amite County School District	1,056,878	1,244,195	1,174,565	1,121,838	(18,251)	(18,251)	(18,251)	(18,251)	(18,251)	(12,776)
712150	Amory School District	1,198,257	1,410,632	1,331,687	1,271,907	(12,357)	(12,357)	(12,357)	(12,357)	(12,357)	(8,649)
712160	Attala County School District	1,193,989	1,405,607	1,326,944	1,267,376	(9,373)	(9,373)	(9,373)	(9,373)	(9,373)	(6,564)
712170	Baldwyn School District	674,887	794,501	750,038	716,368	(1,134)	(1,134)	(1,134)	(1,134)	(1,134)	(792)
712180	Bay St. Louis-Waveland School	1,471,947	1,732,828	1,635,853	1,562,418	(3,256)	(3,256)	(3,256)	(3,256)	(3,256)	(2,279)
712200	Benton County School District	1,055,278	1,242,310	1,172,786	1,120,139	(4,222)	(4,222)	(4,222)	(4,222)	(4,222)	(2,954)
712210	Biloxi School District	3,811,910	4,487,517	4,236,379	4,046,204	(14,706)	(14,706)	(14,706)	(14,706)	(14,706)	(10,292)
712220	Booneville School District	943,774	1,111,045	1,048,867	1,001,782	(9,130)	(9,130)	(9,130)	(9,130)	(9,130)	(6,390)
712230	Brookhaven School District	2,511,753	2,956,925	2,791,445	2,666,134	(16,179)	(16,179)	(16,179)	(16,179)	(16,179)	(11,324)
712240	Calhoun County School District	2,015,057	2,372,198	2,239,441	2,138,910	(22,062)	(22,062)	(22,062)	(22,062)	(22,062)	(15,446)
712250	Canton School District	2,665,936	3,138,436	2,962,797	2,829,794	(11,469)	(11,469)	(11,469)	(11,469)	(11,469)	(8,028)
712260	Carroll County School District	855,746	1,007,415	951,036	908,343	(408)	(408)	(408)	(408)	(408)	(287)
712270	Chickasaw County School District	386,793	455,346	429,863	410,567	(6,358)	(6,358)	(6,358)	(6,358)	(6,358)	(4,452)
712280	Choctaw County School District	1,414,861	1,665,626	1,572,411	1,501,824	(15,160)	(15,160)	(15,160)	(15,160)	(15,160)	(10,615)
712290	Claiborne County School District	1,316,696	1,550,062	1,463,315	1,397,625	(13,937)	(13,937)	(13,937)	(13,937)	(13,937)	(9,758)
712300	Clarksdale School District	2,274,342	2,677,437	2,527,597	2,414,131	(65,592)	(65,592)	(65,592)	(65,592)	(65,592)	(45,913)
712320	Cleveland School District	2,871,336	3,380,240	3,191,069	3,047,819	(31,135)	(31,135)	(31,135)	(31,135)	(31,135)	(21,792)
712330	Clinton School District	3,298,676	3,883,319	3,665,995	3,501,425	(21,336)	(21,336)	(21,336)	(21,336)	(21,336)	(14,936)
712340	Coahoma Co Agriculture High School District	215,003	253,110	238,945	228,218	(7,521)	(7,521)	(7,521)	(7,521)	(7,521)	(5,263)
712350	Coahoma County School District	1,564,777	1,842,112	1,739,020	1,660,954	(14,787)	(14,787)	(14,787)	(14,787)	(14,787)	(10,351)
712360	Coffeeville School District	582,590	685,846	647,463	618,398	(8,443)	(8,443)	(8,443)	(8,443)	(8,443)	(5,908)
712370	Columbia School District	1,310,828	1,543,153	1,456,793	1,391,396	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,097)
712380	Columbus School District	3,188,240	3,753,310	3,543,261	3,384,201	(25,718)	(25,718)	(25,718)	(25,718)	(25,718)	(18,002)
712390	Copiah County School District	1,861,941	2,191,943	2,069,274	1,976,382	(21,783)	(21,783)	(21,783)	(21,783)	(21,783)	(15,248)
712400	Corinth School District	1,770,711	2,084,544	1,967,885	1,879,545	(3,482)	(3,482)	(3,482)	(3,482)	(3,482)	(2,436)
712410	Covington County School District	2,389,046	2,812,470	2,655,074	2,535,885	(22,863)	(22,863)	(22,863)	(22,863)	(22,863)	(16,002)
712420	Desoto County School District	20,015,061	23,562,447	22,243,806	21,245,261	(91,153)	(91,153)	(91,153)	(91,153)	(91,153)	(63,806)
712440	Durant School District	342,512	403,217	380,652	363,564	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)	(2,242)
712450	East Jasper School District	823,202	969,103	914,868	873,799	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(9,332)
712460	East Tallahatchie School District	1,159,845	1,365,411	1,288,998	1,231,133	(12,821)	(12,821)	(12,821)	(12,821)	(12,821)	(8,976)
712470	Enterprise School District	718,101	845,374	798,064	762,238	449	449	449	449	449	313
712480	Forest School District	1,197,724	1,410,004	1,331,095	1,271,341	(747)	(747)	(747)	(747)	(747)	(526)
712490	Forrest County School District	1,999,052	2,353,356	2,221,653	2,121,921	(22,189)	(22,189)	(22,189)	(22,189)	(22,189)	(15,533)
712500	Forrest Co Agriculture High School District	507,899	597,917	564,455	539,116	(4,213)	(4,213)	(4,213)	(4,213)	(4,213)	(2,950)
712510	Franklin County School District	1,206,260	1,420,053	1,340,581	1,280,401	(16,445)	(16,445)	(16,445)	(16,445)	(16,445)	(11,509)
712520	George County School District	3,099,678	3,649,052	3,444,837	3,290,195	(2,709)	(2,709)	(2,709)	(2,709)	(2,709)	(1,896)
712530	Greene County School District	1,696,553	1,997,243	1,885,470	1,800,830	(13,807)	(13,807)	(13,807)	(13,807)	(13,807)	(9,667)
712540	Greenville School District	4,386,497	5,163,942	4,874,949	4,656,108	(71,997)	(71,997)	(71,997)	(71,997)	(71,997)	(50,395)
712550	Greenwood School District	2,361,837	2,780,439	2,624,836	2,507,004	(23,426)	(23,426)	(23,426)	(23,426)	(23,426)	(16,398)
712560	Grenada School District	3,517,414	4,140,826	3,909,090	3,733,607	(9,608)	(9,608)	(9,608)	(9,608)	(9,608)	(6,725)
712570	Gulfport School District	4,371,559	5,146,356	4,858,347	4,640,251	(25,981)	(25,981)	(25,981)	(25,981)	(25,981)	(18,187)
712580	Hancock County School District	2,917,218	3,434,254	3,242,060	3,096,521	(9,490)	(9,490)	(9,490)	(9,490)	(9,490)	(6,645)



**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

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		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
712590	Harrison County School District	10,672,814	12,564,419	11,861,268	11,328,805	(73,004)	(73,004)	(73,004)	(73,004)	(73,004)	(51,102)
712600	Hattiesburg School District	3,540,888	4,168,460	3,935,178	3,758,524	(98,993)	(98,993)	(98,993)	(98,993)	(98,993)	(69,297)
712610	Hazlehurst School District	1,287,887	1,516,146	1,431,297	1,367,045	16,757	16,757	16,757	16,757	16,757	11,730
712630	Hinds County School District	3,906,341	4,598,684	4,341,325	4,146,439	(55,352)	(55,352)	(55,352)	(55,352)	(55,352)	(38,747)
712640	Hollandale School District	590,593	695,267	656,357	626,893	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(6,207)
712650	Holly Springs School District	1,141,706	1,344,057	1,268,838	1,211,879	(9,983)	(9,983)	(9,983)	(9,983)	(9,983)	(6,990)
712660	Holmes County School District	2,283,411	2,688,114	2,537,677	2,423,758	(44,783)	(44,783)	(44,783)	(44,783)	(44,783)	(31,348)
712670	Houston School District	1,517,828	1,786,842	1,686,844	1,611,120	(11,248)	(11,248)	(11,248)	(11,248)	(11,248)	(7,876)
712680	Humphreys County School District	1,425,532	1,678,187	1,584,269	1,513,150	(16,683)	(16,683)	(16,683)	(16,683)	(16,683)	(11,679)
712710	Itawamba County School District	2,742,228	3,228,249	3,047,584	2,910,775	(11,963)	(11,963)	(11,963)	(11,963)	(11,963)	(8,377)
712720	Jackson County School District	6,126,265	7,212,058	6,808,445	6,502,808	(43,247)	(43,247)	(43,247)	(43,247)	(43,247)	(30,274)
712730	Jackson Independent School District	24,336,470	28,649,765	27,046,419	25,832,280	(325,131)	(325,131)	(325,131)	(325,131)	(325,131)	(227,592)
712740	Jefferson County School District	1,212,129	1,426,961	1,347,103	1,286,631	(19,442)	(19,442)	(19,442)	(19,442)	(19,442)	(13,610)
712750	Jefferson Davis Co School District	1,382,318	1,627,314	1,536,243	1,467,280	(19,069)	(19,069)	(19,069)	(19,069)	(19,069)	(13,348)
712760	Jones County School District	6,455,972	7,600,202	7,174,866	6,852,780	(8,039)	(8,039)	(8,039)	(8,039)	(8,039)	(5,626)
712770	Kemper County School District	1,233,469	1,452,084	1,370,820	1,309,283	(11,150)	(11,150)	(11,150)	(11,150)	(11,150)	(7,806)
712780	Kosciusko School District	1,698,687	1,999,756	1,887,842	1,803,095	(19,807)	(19,807)	(19,807)	(19,807)	(19,807)	(13,865)
712790	Lafayette County School District	2,244,999	2,642,893	2,494,987	2,382,985	(9,005)	(9,005)	(9,005)	(9,005)	(9,005)	(6,304)
712800	Lamar County School District	7,649,428	9,005,181	8,501,218	8,119,590	(30,084)	(30,084)	(30,084)	(30,084)	(30,084)	(21,056)
712810	Lauderdale County School District	4,913,069	5,783,841	5,460,156	5,215,044	(51,290)	(51,290)	(51,290)	(51,290)	(51,290)	(35,903)
712820	Laurel School District	2,965,234	3,490,779	3,295,423	3,147,488	(36,516)	(36,516)	(36,516)	(36,516)	(36,516)	(25,559)
712830	Lawrence County School District	1,627,197	1,915,595	1,808,391	1,727,211	(20,694)	(20,694)	(20,694)	(20,694)	(20,694)	(14,484)
712840	Leake County School District	2,269,540	2,671,784	2,522,261	2,409,035	(36,002)	(36,002)	(36,002)	(36,002)	(36,002)	(25,200)
712850	Lee County School District	5,512,731	6,489,785	6,126,593	5,851,564	(43,369)	(43,369)	(43,369)	(43,369)	(43,369)	(30,358)
712860	Leflore County School District	2,004,921	2,360,264	2,228,175	2,128,150	(30,989)	(30,989)	(30,989)	(30,989)	(30,989)	(21,694)
712870	Leland School District	814,666	959,054	905,381	864,738	(14,864)	(14,864)	(14,864)	(14,864)	(14,864)	(10,408)
712880	Lincoln County School District	2,006,521	2,362,148	2,229,954	2,129,849	(19,488)	(19,488)	(19,488)	(19,488)	(19,488)	(13,640)
712890	Long Beach School District	1,971,843	2,321,324	2,191,414	2,093,040	(5,613)	(5,613)	(5,613)	(5,613)	(5,613)	(3,931)
712900	Louisville School District	2,415,188	2,843,245	2,684,127	2,563,634	(28,896)	(28,896)	(28,896)	(28,896)	(28,896)	(20,225)
712910	Lowndes County School District	3,984,233	4,690,382	4,427,891	4,229,118	(48,630)	(48,630)	(48,630)	(48,630)	(48,630)	(34,041)
712920	Lumberton School District	520,170	612,362	578,092	552,141	(661)	(661)	(661)	(661)	(661)	(465)
712930	Madison County School District	8,887,699	10,462,917	9,877,374	9,433,970	(18,780)	(18,780)	(18,780)	(18,780)	(18,780)	(13,148)
712940	Marion County School District	1,722,162	2,027,390	1,913,930	1,828,012	(9,213)	(9,213)	(9,213)	(9,213)	(9,213)	(6,448)
712950	Marshall County School District	2,217,256	2,610,234	2,464,155	2,353,537	(22,061)	(22,061)	(22,061)	(22,061)	(22,061)	(15,443)
712960	Mccomb School District	2,222,058	2,615,886	2,469,492	2,358,634	(35,136)	(35,136)	(35,136)	(35,136)	(35,136)	(24,598)
712970	Meridian School District	5,001,098	5,887,471	5,557,987	5,308,484	(30,910)	(30,910)	(30,910)	(30,910)	(30,910)	(21,639)
712980	Monroe County School District	1,766,976	2,080,148	1,963,735	1,875,581	(10,590)	(10,590)	(10,590)	(10,590)	(10,590)	(7,413)
712990	Montgomery County School District	356,916	420,175	396,660	378,854	(4,845)	(4,845)	(4,845)	(4,845)	(4,845)	(3,391)
713000	Moss Point School District	1,909,423	2,247,841	2,122,043	2,026,783	(8,365)	(8,365)	(8,365)	(8,365)	(8,365)	(5,857)
713020	Natchez-Adams School District	3,279,470	3,860,709	3,644,650	3,481,038	(15,186)	(15,186)	(15,186)	(15,186)	(15,186)	(10,628)
713030	Neshoba County School District	2,453,067	2,887,838	2,726,224	2,603,841	(29,676)	(29,676)	(29,676)	(29,676)	(29,676)	(20,774)
713040	Nettleton School District	967,782	1,139,308	1,075,548	1,027,266	(8,538)	(8,538)	(8,538)	(8,538)	(8,538)	(5,978)
713050	New Albany School District	1,800,587	2,119,716	2,001,089	1,911,258	(14,904)	(14,904)	(14,904)	(14,904)	(14,904)	(10,431)
713060	Newton County School District	1,349,240	1,588,374	1,499,483	1,432,169	(8,244)	(8,244)	(8,244)	(8,244)	(8,244)	(5,769)
713070	Newton School District	864,815	1,018,092	961,116	917,970	(3,702)	(3,702)	(3,702)	(3,702)	(3,702)	(2,591)



**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
713080	North Bolivar School District	1,175,317	1,383,625	1,306,192	1,247,556	(6,888)	(6,888)	(6,888)	(6,888)	(6,888)	(4,821)
713090	North Panola School District	1,387,653	1,633,594	1,542,172	1,472,943	(6,976)	(6,976)	(6,976)	(6,976)	(6,976)	(4,881)
713100	North Pike School District	1,743,502	2,052,513	1,937,647	1,850,664	(921)	(921)	(921)	(921)	(921)	(643)
713110	North Tippah School District	953,911	1,122,978	1,060,132	1,012,542	(9,844)	(9,844)	(9,844)	(9,844)	(9,844)	(6,892)
713120	Noxubee School District	1,596,254	1,879,167	1,774,002	1,694,366	(24,081)	(24,081)	(24,081)	(24,081)	(24,081)	(16,855)
713130	Ocean Springs School District	3,766,562	4,434,132	4,185,981	3,998,069	(23,857)	(23,857)	(23,857)	(23,857)	(23,857)	(16,701)
713140	Okolona School District	595,394	700,919	661,693	631,989	(2,932)	(2,932)	(2,932)	(2,932)	(2,932)	(2,051)
713160	Oxford School District	3,299,743	3,884,575	3,667,180	3,502,557	(10,633)	(10,633)	(10,633)	(10,633)	(10,633)	(7,446)
713170	Pascagoula School District	7,026,292	8,271,602	7,808,693	7,458,153	(44,314)	(44,314)	(44,314)	(44,314)	(44,314)	(31,020)
713180	Pass Christian School District	1,512,493	1,780,561	1,680,914	1,605,457	(3,881)	(3,881)	(3,881)	(3,881)	(3,881)	(2,719)
713190	Pearl School District	2,933,223	3,453,096	3,259,848	3,113,510	(41,143)	(41,143)	(41,143)	(41,143)	(41,143)	(28,800)
713200	Pearl River Co School District	1,925,428	2,266,683	2,139,831	2,043,772	(14,755)	(14,755)	(14,755)	(14,755)	(14,755)	(10,331)
713210	Perry County School District	1,125,167	1,324,587	1,250,458	1,194,324	(7,784)	(7,784)	(7,784)	(7,784)	(7,784)	(5,451)
713220	Petal School District	3,037,257	3,575,568	3,375,466	3,223,938	(23,315)	(23,315)	(23,315)	(23,315)	(23,315)	(16,318)
713230	Philadelphia School District	864,815	1,018,092	961,116	917,970	(12,718)	(12,718)	(12,718)	(12,718)	(12,718)	(8,902)
713240	Picayune School District	3,244,792	3,819,885	3,606,110	3,444,228	(7,292)	(7,292)	(7,292)	(7,292)	(7,292)	(5,104)
713250	Pontotoc School District	1,730,698	2,037,439	1,923,417	1,837,073	(10,449)	(10,449)	(10,449)	(10,449)	(10,449)	(7,312)
713260	Pontotoc County School District	2,514,954	2,960,693	2,795,002	2,669,532	(34,507)	(34,507)	(34,507)	(34,507)	(34,507)	(24,155)
713270	Poplarville School District	1,481,550	1,744,134	1,646,525	1,572,611	(12,357)	(12,357)	(12,357)	(12,357)	(12,357)	(8,649)
713280	Prentiss County School District	1,985,714	2,337,654	2,206,830	2,107,764	(16,537)	(16,537)	(16,537)	(16,537)	(16,537)	(11,576)
713290	Quitman School District	1,614,393	1,900,521	1,794,161	1,713,620	(29,865)	(29,865)	(29,865)	(29,865)	(29,865)	(20,904)
713300	Quitman County School District	1,158,244	1,363,527	1,287,219	1,229,434	(6,202)	(6,202)	(6,202)	(6,202)	(6,202)	(4,339)
713310	Rankin County School District	13,981,093	16,459,044	15,537,935	14,840,423	(81,838)	(81,838)	(81,838)	(81,838)	(81,838)	(57,287)
713320	Richton School District	575,654	677,681	639,755	611,036	(8,471)	(8,471)	(8,471)	(8,471)	(8,471)	(5,929)
713330	Scott County School District	3,163,165	3,723,791	3,515,394	3,357,585	(1,573)	(1,573)	(1,573)	(1,573)	(1,573)	(1,101)
713340	Senatobia School District	1,267,080	1,491,652	1,408,174	1,344,959	(19,034)	(19,034)	(19,034)	(19,034)	(19,034)	(13,326)
713360	Simpson County School District	2,920,419	3,438,022	3,245,618	3,099,919	(9,876)	(9,876)	(9,876)	(9,876)	(9,876)	(6,910)
713370	Smith County School District	2,089,748	2,460,127	2,322,449	2,218,192	(24,060)	(24,060)	(24,060)	(24,060)	(24,060)	(16,845)
713380	South Delta School District	898,426	1,057,660	998,469	953,647	(11,497)	(11,497)	(11,497)	(11,497)	(11,497)	(8,048)
713390	South Panola School District	3,543,556	4,171,601	3,938,143	3,761,356	(25,282)	(25,282)	(25,282)	(25,282)	(25,282)	(17,696)
713400	South Pike School District	1,411,127	1,661,229	1,568,261	1,497,860	(2,898)	(2,898)	(2,898)	(2,898)	(2,898)	(2,029)
713410	South Tippah School District	2,321,824	2,733,334	2,580,367	2,464,532	(13,611)	(13,611)	(13,611)	(13,611)	(13,611)	(9,525)
713430	Starkville School District	4,395,033	5,173,991	4,884,435	4,665,168	(42,435)	(42,435)	(42,435)	(42,435)	(42,435)	(29,703)
713440	Stone County School District	2,046,534	2,409,253	2,274,423	2,172,322	(30,464)	(30,464)	(30,464)	(30,464)	(30,464)	(21,323)
713450	Sunflower School District	3,545,156	4,173,485	3,939,921	3,763,055	(11,727)	(11,727)	(11,727)	(11,727)	(11,727)	(8,210)
713460	Tate County School District	1,742,968	2,051,885	1,937,054	1,850,098	(15,288)	(15,288)	(15,288)	(15,288)	(15,288)	(10,701)
713470	Tishomingo Co School District	2,343,164	2,758,457	2,604,083	2,487,184	(14,156)	(14,156)	(14,156)	(14,156)	(14,156)	(9,909)
713480	Tunica County School District	1,823,528	2,146,723	2,026,584	1,935,609	(39,744)	(39,744)	(39,744)	(39,744)	(39,744)	(27,820)
713490	Tupelo School District	5,677,585	6,683,857	6,309,803	6,026,550	(72,764)	(72,764)	(72,764)	(72,764)	(72,764)	(50,936)
713500	Union County School District	1,980,379	2,331,373	2,200,901	2,102,101	(18,008)	(18,008)	(18,008)	(18,008)	(18,008)	(12,603)
713510	Union School District	730,372	859,820	811,701	775,263	(7,158)	(7,158)	(7,158)	(7,158)	(7,158)	(5,010)
713520	Vicksburg-Warren School District	6,014,762	7,080,793	6,684,526	6,384,451	(69,044)	(69,044)	(69,044)	(69,044)	(69,044)	(48,329)
713530	Walthall County School District	1,667,744	1,963,328	1,853,453	1,770,250	(23,283)	(23,283)	(23,283)	(23,283)	(23,283)	(16,300)
713540	Water Valley School District	964,048	1,134,912	1,071,398	1,023,302	(4,399)	(4,399)	(4,399)	(4,399)	(4,399)	(3,079)
713550	Wayne County School District	2,918,285	3,435,510	3,243,246	3,097,654	(6,643)	(6,643)	(6,643)	(6,643)	(6,643)	(4,651)



**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.56%	Plus 1% - 4.56%	2019	2020	2021	2022	2023	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
Share of	Share of	Share of	Share of								
Net OPEB	Net OPEB	Net OPEB	Net OPEB								
Liability	Liability	Liability	Liability								
713560	Webster County School District	1,421,797	1,673,790	1,580,119	1,509,186	(11,473)	(11,473)	(11,473)	(11,473)	(11,473)	(8,029)
713570	West Bolivar School District	1,417,529	1,668,766	1,575,376	1,504,656	(10,453)	(10,453)	(10,453)	(10,453)	(10,453)	(7,317)
713580	West Jasper School District	1,303,892	1,534,988	1,449,085	1,384,034	(2,220)	(2,220)	(2,220)	(2,220)	(2,220)	(1,552)
713590	West Point School District	2,605,116	3,066,836	2,895,205	2,765,236	(24,590)	(24,590)	(24,590)	(24,590)	(24,590)	(17,215)
713600	West Tallahatchie School District	831,738	979,152	924,355	882,860	(6,177)	(6,177)	(6,177)	(6,177)	(6,177)	(4,327)
713610	Western Line School District	1,633,599	1,923,132	1,815,506	1,734,007	(11,466)	(11,466)	(11,466)	(11,466)	(11,466)	(8,029)
713620	Wilkinson County School District	1,023,801	1,205,255	1,137,804	1,086,727	(15,281)	(15,281)	(15,281)	(15,281)	(15,281)	(10,698)
713630	Winona County School District	929,370	1,094,087	1,032,858	986,492	(8,199)	(8,199)	(8,199)	(8,199)	(8,199)	(5,741)
713640	Yazoo City School District	1,689,618	1,989,079	1,877,762	1,793,468	(21,512)	(21,512)	(21,512)	(21,512)	(21,512)	(15,061)
713650	Yazoo County School District	1,215,863	1,431,358	1,351,254	1,290,595	(23,224)	(23,224)	(23,224)	(23,224)	(23,224)	(16,259)
	Total School Districts	373,847,796	440,107,022	415,477,007	396,825,864	(3,143,282)	(3,143,282)	(3,143,282)	(3,143,282)	(3,143,282)	(2,200,302)



**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
<b>AGENCIES AND UNIVERSITIES:</b>											
721350	MS Dept Of Child Protection Services	8,110,378	9,547,828	9,013,496	8,608,872	1,285,491	1,285,491	1,285,491	1,285,491	1,285,491	899,842
721360	Board Of Optometry	5,335	6,281	5,929	5,663	846	846	846	846	846	590
721370	MS Charter School Authorizer Board	6,402	7,537	7,115	6,796	(57)	(57)	(57)	(57)	(57)	(37)
721380	Office Of State Public Defender	139,779	164,553	155,344	148,370	(966)	(966)	(966)	(966)	(966)	(674)
721390	Board Of Tax Appeals	34,678	40,824	38,539	36,809	(931)	(931)	(931)	(931)	(931)	(651)
721410	State Board Of Physical Therapy	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)
721430	Military Department - Support	614,600	723,530	683,038	652,376	(4,619)	(4,619)	(4,619)	(4,619)	(4,619)	(3,232)
721450	Gulfport Juvenile Treatment Facility	662,616	780,055	736,401	703,343	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(12,527)
721460	MS Business Finance Corp	26,142	30,775	29,053	27,749	(141)	(141)	(141)	(141)	(141)	(100)
721470	Mississippi State Bar	134,977	158,900	150,008	143,274	(2,084)	(2,084)	(2,084)	(2,084)	(2,084)	(1,456)
721480	MS Capital Post-Conviction Counsel	48,549	57,154	53,955	51,533	196	196	196	196	196	140
721490	MS Board Of Geologists	6,936	8,165	7,708	7,362	28	28	28	28	28	21
721500	MS Dept Of Transportation	18,974,722	22,337,722	21,087,621	20,140,978	(159,102)	(159,102)	(159,102)	(159,102)	(159,102)	(111,369)
721510	South MS Regional Center	2,607,784	3,069,977	2,898,169	2,768,068	(56,750)	(56,750)	(56,750)	(56,750)	(56,750)	(39,726)
721520	Corrections	12,900,741	15,187,214	14,337,282	13,693,668	(313,061)	(313,061)	(313,061)	(313,061)	(313,061)	(219,143)
721530	Archives & History Dept	807,730	950,889	897,674	857,376	(8,019)	(8,019)	(8,019)	(8,019)	(8,019)	(5,612)
721540	Legislative Peer Committee	152,583	179,626	169,574	161,961	(5,363)	(5,363)	(5,363)	(5,363)	(5,363)	(3,755)
721550	Public Service Commission	576,188	678,309	640,348	611,603	2,683	2,683	2,683	2,683	2,683	1,878
721560	Dept Of Environmental Quality	2,377,842	2,799,281	2,642,623	2,523,993	(22,050)	(22,050)	(22,050)	(22,050)	(22,050)	(15,432)
721570	MS State Hospital	8,834,881	10,400,739	9,818,675	9,377,906	(233,538)	(233,538)	(233,538)	(233,538)	(233,538)	(163,479)
721580	Industries For The Blind	406,533	478,585	451,801	431,520	(4,569)	(4,569)	(4,569)	(4,569)	(4,569)	(3,197)
721590	Real Estate Commission	114,171	134,406	126,884	121,188	(561)	(561)	(561)	(561)	(561)	(392)
721600	Mississippi State Senate Staff	250,215	294,562	278,077	265,594	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(3,172)
721610	Mississippi State Senate Members	284,893	335,386	316,617	302,403	(2,067)	(2,067)	(2,067)	(2,067)	(2,067)	(1,448)
721620	House Of Representatives Staff	321,171	378,094	356,935	340,912	(1,673)	(1,673)	(1,673)	(1,673)	(1,673)	(1,171)
721630	House Of Representatives Members	692,492	815,227	769,604	735,056	(6,199)	(6,199)	(6,199)	(6,199)	(6,199)	(4,338)
721640	Attorney General'S Office	1,835,799	2,161,168	2,040,221	1,948,634	(14,500)	(14,500)	(14,500)	(14,500)	(14,500)	(10,151)
721650	Arts Commission	66,688	78,508	74,114	70,787	(2,017)	(2,017)	(2,017)	(2,017)	(2,017)	(1,410)
721660	Boswell Regional Center	3,583,569	4,218,706	3,982,611	3,803,828	28,461	28,461	28,461	28,461	28,461	19,924
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,371,678	7,500,968	7,081,186	6,763,305	(84,333)	(84,333)	(84,333)	(84,333)	(84,333)	(59,033)
721680	Insurance Department	810,398	954,029	900,638	860,208	(7,775)	(7,775)	(7,775)	(7,775)	(7,775)	(5,440)
721690	Ellisville State School	7,961,530	9,372,598	8,848,073	8,450,875	(108,089)	(108,089)	(108,089)	(108,089)	(108,089)	(75,665)
721700	Port Authority/Gulfport	180,859	212,914	200,998	191,975	(78)	(78)	(78)	(78)	(78)	(54)
721710	State Dept Of Health	11,546,699	13,593,188	12,832,463	12,256,402	(283,887)	(283,887)	(283,887)	(283,887)	(283,887)	(198,719)
721720	State Soil & Water Conservation	60,286	70,971	66,999	63,992	(800)	(800)	(800)	(800)	(800)	(558)
721730	Banking & Consumer Finance	396,929	467,280	441,129	421,326	(2,074)	(2,074)	(2,074)	(2,074)	(2,074)	(1,450)
721740	Yellow Creek Port Authority	57,619	67,831	64,035	61,160	(1,133)	(1,133)	(1,133)	(1,133)	(1,133)	(794)
721750	Workers Compensation Commission	346,780	408,242	385,395	368,094	(3,952)	(3,952)	(3,952)	(3,952)	(3,952)	(2,767)
721760	Veterans Home Purchase Board	107,768	126,869	119,769	114,392	(683)	(683)	(683)	(683)	(683)	(478)
721770	MS State Personnel Board	316,370	372,442	351,599	335,815	(3,773)	(3,773)	(3,773)	(3,773)	(3,773)	(2,642)
721780	State Veterans Affairs Board	2,965,767	3,491,408	3,296,015	3,148,054	(24,916)	(24,916)	(24,916)	(24,916)	(24,916)	(17,439)
721790	Fair Commission	117,372	138,174	130,441	124,586	(1,393)	(1,393)	(1,393)	(1,393)	(1,393)	(973)
721800	Information Technology Services	816,266	960,938	907,160	866,437	(17,110)	(17,110)	(17,110)	(17,110)	(17,110)	(11,978)
721810	State Aid Road Construction	319,571	376,210	355,156	339,213	(856)	(856)	(856)	(856)	(856)	(597)



**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.56%	Plus 1% - 4.56%	2019	2020	2021	2022	2023	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
Share of	Share of	Share of	Share of								
Net OPEB	Net OPEB	Net OPEB	Net OPEB								
Liability	Liability	Liability	Liability								
721820	Rehabilitation Services	6,043,038	7,114,080	6,715,950	6,414,465	(20,464)	(20,464)	(20,464)	(20,464)	(20,464)	(14,325)
721830	Gaming Commission	707,964	833,441	786,798	751,478	(8,746)	(8,746)	(8,746)	(8,746)	(8,746)	(6,119)
721840	MS Department Of Revenue	4,499,067	5,296,463	5,000,054	4,775,597	(64,152)	(64,152)	(64,152)	(64,152)	(64,152)	(44,907)
721850	Joint Legislative Budget Office	136,044	160,156	151,193	144,406	317	317	317	317	317	224
721860	Finance And Administration	2,582,175	3,039,830	2,869,709	2,740,886	(20,371)	(20,371)	(20,371)	(20,371)	(20,371)	(14,259)
721870	Cosmetology Board	64,021	75,368	71,150	67,956	328	328	328	328	328	229
721880	Board Social Workers, Marriage, Family Therapists	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)
721890	MS Library Commission	270,488	318,428	300,608	287,113	(1,583)	(1,583)	(1,583)	(1,583)	(1,583)	(1,107)
721900	Emergency Management	719,701	847,258	799,843	763,937	(1,618)	(1,618)	(1,618)	(1,618)	(1,618)	(1,135)
721910	Secretary Of State	603,930	710,968	671,180	641,050	(8,274)	(8,274)	(8,274)	(8,274)	(8,274)	(5,792)
721920	Dept Of Human Services	11,578,710	13,630,872	12,868,038	12,290,380	(1,515,167)	(1,515,167)	(1,515,167)	(1,515,167)	(1,515,167)	(1,060,620)
721930	MS Board Of Nursing	148,849	175,230	165,423	157,997	(1,313)	(1,313)	(1,313)	(1,313)	(1,313)	(921)
721940	Dept Of Education	3,694,005	4,348,715	4,105,345	3,921,052	(32,679)	(32,679)	(32,679)	(32,679)	(32,679)	(22,878)
721950	MS Community College Board	264,620	311,520	294,086	280,884	3,200	3,200	3,200	3,200	3,200	2,240
721960	Military Department - Army Guard	1,382,851	1,627,942	1,536,836	1,467,846	(11,218)	(11,218)	(11,218)	(11,218)	(11,218)	(7,854)
721970	Military Department - Air Guard	1,079,819	1,271,201	1,200,060	1,146,189	(10,687)	(10,687)	(10,687)	(10,687)	(10,687)	(7,481)
721980	Military Department - Ycp (Shelby Base Ops)	415,602	489,262	461,881	441,147	(1,524)	(1,524)	(1,524)	(1,524)	(1,524)	(1,069)
721990	Educational Television (MS Public Broadcasting)	581,523	684,590	646,278	617,266	(16,467)	(16,467)	(16,467)	(16,467)	(16,467)	(11,528)
722000	Central MS Residential Center	683,956	805,178	760,117	725,995	7,892	7,892	7,892	7,892	7,892	5,522
722010	Pearl River Basin Development Dist.	19,206	22,610	21,345	20,387	(170)	(170)	(170)	(170)	(170)	(116)
722020	Wildlife, Fisheries & Parks	3,094,343	3,642,771	3,438,908	3,284,532	(22,479)	(22,479)	(22,479)	(22,479)	(22,479)	(15,736)
722040	Public Employees Retirement System	951,777	1,120,466	1,057,761	1,010,277	(7,683)	(7,683)	(7,683)	(7,683)	(7,683)	(5,377)
722050	Bureau Of Narcotics	906,429	1,067,081	1,007,363	962,141	(19,691)	(19,691)	(19,691)	(19,691)	(19,691)	(13,784)
722060	North MS Regional Center	5,364,950	6,315,811	5,962,355	5,694,699	(89,645)	(89,645)	(89,645)	(89,645)	(89,645)	(62,750)
722070	Oil & Gas Board	180,325	212,286	200,405	191,409	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)	(2,301)
722080	Animal Health Board	165,387	194,700	183,804	175,553	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(894)
722090	Treasurers Office	217,137	255,622	241,316	230,484	(5,754)	(5,754)	(5,754)	(5,754)	(5,754)	(4,029)
722100	Pearl River Valley Water Supply	563,917	663,864	626,711	598,578	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(6,669)
722110	Medicaid Division	5,796,557	6,823,915	6,442,023	6,152,835	(6,774)	(6,774)	(6,774)	(6,774)	(6,774)	(4,741)
722120	Agriculture & Commerce	1,113,430	1,310,769	1,237,414	1,181,865	(12,412)	(12,412)	(12,412)	(12,412)	(12,412)	(8,688)
722130	MS Office Of State Auditor	671,686	790,732	746,480	712,970	(6,194)	(6,194)	(6,194)	(6,194)	(6,194)	(4,333)
722150	Governor'S Office	129,642	152,620	144,078	137,611	(3,108)	(3,108)	(3,108)	(3,108)	(3,108)	(2,174)
722160	Pat Harrison Waterway District	229,408	270,068	254,954	243,508	(5,059)	(5,059)	(5,059)	(5,059)	(5,059)	(3,541)
722170	MS State Board Of Pharmacy	98,165	115,564	109,096	104,199	562	562	562	562	562	395
722180	Supreme Court	1,564,243	1,841,484	1,738,427	1,660,388	(4,695)	(4,695)	(4,695)	(4,695)	(4,695)	(3,287)
722190	Barber Examiners Board	19,206	22,610	21,345	20,387	277	277	277	277	277	193
722200	Grand Gulf Military	29,876	35,172	33,203	31,713	(621)	(621)	(621)	(621)	(621)	(432)
722210	Tombigbee River Valley Water Mgt	88,562	104,259	98,424	94,006	(1,049)	(1,049)	(1,049)	(1,049)	(1,049)	(735)
722220	MS Development Authority	1,429,266	1,682,583	1,588,420	1,517,114	(21,804)	(21,804)	(21,804)	(21,804)	(21,804)	(15,264)
722230	Mental Health Dept Of MS	566,585	667,004	629,676	601,409	(11,783)	(11,783)	(11,783)	(11,783)	(11,783)	(8,248)
722240	Motor Vehicle Commission	19,206	22,610	21,345	20,387	188	188	188	188	188	130
722250	District Attorneys & Staff	1,219,064	1,435,126	1,354,811	1,293,992	(11,826)	(11,826)	(11,826)	(11,826)	(11,826)	(8,280)
722260	Architecture Board	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)
722270	East MS State Hospital	5,273,186	6,207,784	5,860,374	5,597,296	(110,706)	(110,706)	(110,706)	(110,706)	(110,706)	(77,493)
722280	MS State Board Of Contractors	93,364	109,911	103,760	99,102	(2,252)	(2,252)	(2,252)	(2,252)	(2,252)	(1,576)





**Schedule C - Sensitivity and Remaining Deferred Outflows/(Inflows)**

As of the Measurement Date of June 30, 2017

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.56% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.56% Employer's Proportionate Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
722290	State Fire Academy	377,190	444,041	419,191	400,373	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	(2,952)
722310	Hudspeth Center	4,487,330	5,282,646	4,987,010	4,763,138	(72,797)	(72,797)	(72,797)	(72,797)	(72,797)	(50,956)
722320	Professional Engineers & Land Surveyors Board	32,010	37,684	35,575	33,978	(282)	(282)	(282)	(282)	(282)	(200)
722330	University Medical Center	53,256,311	62,695,218	59,186,574	56,529,629	(478,740)	(478,740)	(478,740)	(478,740)	(478,740)	(335,840)
722340	University Of Southern MS	12,964,762	15,262,582	14,408,432	13,761,624	(75,996)	(75,996)	(75,996)	(75,996)	(75,996)	(53,197)
722360	Ethics Commission	38,413	45,221	42,690	40,774	(160)	(160)	(160)	(160)	(160)	(114)
722370	Nursing Home Administrators Board	12,804	15,074	14,230	13,591	(113)	(113)	(113)	(113)	(113)	(79)
722380	Mississippi Adolescent Center	69,356	81,648	77,079	73,619	(59,082)	(59,082)	(59,082)	(59,082)	(59,082)	(41,358)
722390	Judicial Performance Commission	19,206	22,610	21,345	20,387	277	277	277	277	277	193
722400	Alcorn State University	4,205,638	4,951,028	4,673,950	4,464,132	(33,712)	(33,712)	(33,712)	(33,712)	(33,712)	(23,597)
722410	Jackson State University	7,318,120	8,615,153	8,133,017	7,767,919	(86,524)	(86,524)	(86,524)	(86,524)	(86,524)	(60,564)
722420	University Of Mississippi	18,292,366	21,534,429	20,329,283	19,416,682	(81,132)	(81,132)	(81,132)	(81,132)	(81,132)	(56,792)
722430	Mississippi State University	27,933,910	32,884,800	31,044,446	29,650,832	(313,307)	(313,307)	(313,307)	(313,307)	(313,307)	(219,314)
722450	MS Dept Of Employment Security	2,680,874	3,156,021	2,979,399	2,845,651	(58,555)	(58,555)	(58,555)	(58,555)	(58,555)	(40,991)
722470	MS University Of Women	2,163,372	2,546,799	2,404,271	2,296,341	(17,569)	(17,569)	(17,569)	(17,569)	(17,569)	(12,297)
722480	MS Valley State University	2,932,690	3,452,468	3,259,255	3,112,944	(24,534)	(24,534)	(24,534)	(24,534)	(24,534)	(17,176)
722490	State Dental Examiners Board	33,077	38,940	36,761	35,111	(1,006)	(1,006)	(1,006)	(1,006)	(1,006)	(704)
722510	Forestry Commission	2,195,916	2,585,111	2,440,439	2,330,885	(59,097)	(59,097)	(59,097)	(59,097)	(59,097)	(41,370)
722520	Medical Licensure Board	113,104	133,150	125,698	120,055	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(1,571)
722530	Public Accountancy Board Of MS	29,876	35,172	33,203	31,713	(710)	(710)	(710)	(710)	(710)	(496)
722540	University Press Of MS	121,106	142,571	134,592	128,550	(711)	(711)	(711)	(711)	(711)	(500)
722550	Institutions Of Higher Learning	537,242	632,460	597,066	570,263	(8,578)	(8,578)	(8,578)	(8,578)	(8,578)	(6,006)
722560	Delta State University	2,967,368	3,493,292	3,297,794	3,149,753	(20,466)	(20,466)	(20,466)	(20,466)	(20,466)	(14,328)
722570	MS Prison Industries	212,869	250,598	236,573	225,953	2,764	2,764	2,764	2,764	2,764	1,934
722590	Board Of Funeral Services	4,802	5,653	5,336	5,097	(310)	(310)	(310)	(310)	(310)	(218)
722600	Administrative Office Of The Courts/Trial Support	1,822,461	2,145,466	2,025,398	1,934,476	(4,742)	(4,742)	(4,742)	(4,742)	(4,742)	(3,317)
722620	MS Dept Of Marine Resources	901,627	1,061,428	1,002,027	957,045	3,561	3,561	3,561	3,561	3,561	2,492
722630	Mississippi Auctioneers Commission	6,402	7,537	7,115	6,796	(57)	(57)	(57)	(57)	(57)	(37)
722640	North MS State Hospital	583,657	687,102	648,649	619,531	(13,094)	(13,094)	(13,094)	(13,094)	(13,094)	(9,166)
722650	South MS State Hospital	530,306	624,296	589,358	562,901	(9,945)	(9,945)	(9,945)	(9,945)	(9,945)	(6,964)
	Total Agencies/Universities	309,110,947	363,896,479	343,531,495	328,110,050	(3,564,678)	(3,564,678)	(3,564,678)	(3,564,678)	(3,564,678)	(2,495,970)
	Grand Total All	724,639,000	853,071,000	805,330,000	769,178,000	(7,009,000)	(7,009,000)	(7,009,000)	(7,009,000)	(7,009,000)	(4,907,000)



***Schedule D – Summary of Main Plan Provisions***

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**ELIGIBILITY:** Eligible retirees will include State and School employees retiring from the State of Mississippi and electing coverage at retiree contribution rates.

**RETIREMENT:**

**Highway Safety Patrol\*:** Any age with 25 years of service  
Age 55 with at least 5 years of service, or  
Age 45 with at least 20 years of service.

**General State and School Employees Hired before July 1, 2011:**  
Hired before 7/1/2007 Any age with 25 years of service or  
Age 60 with at least 4 years of service.  
Hired after 7/1/2007 Age 60 with at least 8 years of service.

**General State and School Employees Hired on or after July 1, 2011:**  
Any age with 30 years of service or  
Age 60 with at least 8 years of service.

\*Any Highway Safety Patrolman who has attained age 60 shall be retired forthwith. Effective January 1, 2000, the Commissioner of Public Safety is authorized to allow a member who has attained age 60 to continue in active service. Such continued service may be authorized annually until the member attains age 65.

**DUTY DISABILITY RETIREMENT:** No age or service requirements.

**NON-DUTY DISABILITY RETIREMENT:**

**Highway Safety Patrol:** Any age with 5 years of service

**General State and School Employees:**  
Hired before 7/1/2007 Any age with 4 years of service  
Hired after 7/1/2007 Any age with 8 years of service



**Schedule D – Summary of Main Plan Provisions**

**RETIREE CONTRIBUTIONS:** No contributions towards postemployment benefits are made while in active service. At retirement contributions vary based on plan election, dependent coverage, and Medicare eligibility and date of hire. The following tables show the schedule of monthly retiree contributions as of January 1, 2017.

**Legacy Employees (initially hired prior to January 1, 2006)**

	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled)
	Base Coverage	Select Coverage	Select Coverage*
Retiree	\$ 409	\$ 432	\$ 184
Retiree + Spouse (Non-Medicare)	856	941	693
Retiree + Spouse + Child(ren) (Non-Medicare)	1,091	1,176	928
Retiree + Child	525	587	339
Retiree + Children	706	744	496
Retiree + Spouse (Medicare)	N/A	616	368
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	771	523

**Horizon Employees (initially hired January 1, 2006 and later)**

	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled)
	Base Coverage	Select Coverage	Select Coverage*
Retiree	\$ 653	\$ 676	\$ 184
Retiree + Spouse (Non-Medicare)	1,309	1,394	902
Retiree + Spouse + Child(ren) (Non-Medicare)	1,464	1,549	1,057
Retiree + Child	746	831	339
Retiree + Children	903	988	496
Retiree + Spouse (Medicare)	N/A	860	368
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,015	523

\* Medicare eligible members do not have the Base Coverage option.



***Schedule D – Summary of Main Plan Provisions***

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**Life Insurance**

Rates vary by age. The following table shows monthly rates per \$1,000 of benefit at selected ages.

<b>Age</b>	<b>Rate</b>
40	\$ 0.20
45	0.31
50	0.52
55	0.85
60	1.50
65	2.25
70 and above	3.00



**Schedule D – Summary of Main Plan Provisions**

**SUMMARY OF KEY HEALTH CARE BENEFITS  
(Calendar Year 2017)**

**Base Coverage**

Benefits	In-Network Benefit Level	Out-of-Network Benefit Level
Deductible (single/family):	\$1,800/\$3,000 (per calendar year)	\$1,800/\$3,000 (per calendar year)
Coinsurance Maximum (single/family):	\$2,500/\$5,000 (per calendar year)	\$3,500/\$7,000 (per calendar year)
Coinsurance	Plan Pays 80% after deductible	Plan Pays 60% after deductible
Prescription Drugs:	\$12 Generic/\$45 Brand Formulary \$70 Brand Non-Formulary	

**Select Coverage**

Benefits	In-Network Benefit Level	Out-of-Network Benefit Level
Deductible (single/family):	\$1,000/\$2,000 (per calendar year)	\$2,000/\$4,000 (per calendar year)
Coinsurance Maximum (per individual):	\$2,500 (per calendar year)	\$3,500 (per calendar year)
Coinsurance	Plan Pays 80% after deductible	Plan Pays 60% after deductible
Prescription Drugs:	\$12 Generic/\$45 Brand Formulary \$70 Brand Non-Formulary	

Medicare eligible members are not offered the Base Coverage option. These members do not receive prescription drug coverage. Their benefits are coordinated with Medicare, but are not subject to the Select Coverage annual deductible.



***Schedule D – Summary of Main Plan Provisions***

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**LIFE INSURANCE FOR SERVICE RETIREES:** Service retirees are allowed to participate in the Life Insurance Plan at the rates shown in this report. Since July 1, 1999, retirees have been allowed to select a benefit of \$5,000, \$10,000 or \$20,000. Retirees who retired between May 1, 1987 and June 30, 1999, were allowed to select a benefit of \$2,000, \$4,000 or \$10,000. Prior to May 1, 1987, retirees were limited to a \$2,000 benefit.

**LIFE INSURANCE FOR DISABLED RETIREES:** Employees who participate in the Life Insurance Plan are covered under a waiver of contribution provision in the event of disability. The benefit provided to disabled retirees is equal to the amount of life insurance in effect at disability, after a nine month waiting period. At age 65, coverage converts to the same benefits provided to service retirees.



**Schedule E – Statement of Actuarial Assumptions and Methods**

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**VALUATION DATE:** June 30, 2017

**DISCOUNT RATE:** 3.56% per annum, compounded annually.

**HEALTH CARE COST TREND RATES:** The following table shows assumed annual increases in medical and drug claims, as well as member contributions.

Year	Medical and Drug Claims	Member Contribution
2017-18	7.75%	5.75%
2018-19	6.75%	5.50%
2019-20	6.25%	5.25%
2020-21	5.75%	5.00%
2021-22	5.25%	5.00%
2022-23	5.00%	5.00%

**ANNUAL EXPECTED MEDICAL/RX CLAIMS (AGE 65):** Assumed claims costs will vary by Select and Base (HDHP) plans. A distinction is made between retirees and spouses in determining expected claims costs.

Plan	Annual Claims at Age 65 for non-Medicare members	
	Retirees	Spouses
Select	\$10,900	\$9,395
Base	\$9,150	\$8,402

Once eligible for Medicare, the Plan charges retirees and spouses contributions sufficient to fund the cost of coverage. This has been done historically and is expected to continue. Contributions have been set close to the full cost; so there is no negative liability and there is no positive liability. This applies to healthy post-65 retirees/spouses and disabled retirees on Medicare.



***Schedule E – Statement of Actuarial Assumptions and Methods***

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For current retirees, actual life insurance benefit elections were provided by the Plan and were used to determine the liability for active employees. For future retirees, the following benefit elections were assumed for service retirement and disability retirement.

	<b>Benefit Amount</b>
Service Retirement	\$15,000
Disability Retirement	\$40,000

**AGE RELATED MORBIDITY:** Per capita costs are adjusted to reflect expected cost changes related to age. The increase to the net incurred claims was assumed to be:

<b>Participant Age</b>	<b>Annual Increase</b>
29 and below	0.0%
30 - 34	1.0
35 - 39	1.5
40 - 44	2.0
45 - 49	2.6
50 - 54	3.3
55 - 59	3.6
60 - 64	4.2
65 and over	N/A





**Schedule E – Statement of Actuarial Assumptions and Methods**

**ANTICIPATED PLAN PARTICIPATION:** Current inactive are assumed to maintain current plan and coverage elections. For current active employees, the following rates of participation will be assumed:

Coverage	At Retirement	Upon Disability
Medical/Rx	50%	50%
Life Insurance	25%	100%

Those electing coverage are assumed to have the following plan and spouse coverage elections:

Plan	Election Rate (Retirement)*	Spouse Coverage Rate
<b>Legacy Employees</b>		
Select Coverage	100%	25%
Base Coverage	0%	25%
<b>Horizon Employees</b>		
Select Coverage	80%	25%
Base Coverage	20%	25%

\* 100% Select elections are assumed at disability (Horizon and Legacy)

**ASSUMED AGE DIFFERENTIAL:** For current inactive, actual spouse ages were used; for current active employees, wives are assumed to be three years younger than their husbands.

**ACTUARIAL METHOD:** Costs were determined using the Entry Age Normal Actuarial Cost Method. Under this method, a calculation is made to determine the uniform and constant percentage rate of employer contribution which, if applied to the compensation of the average new member during the entire period of his anticipated covered service, would fund the cost of all benefits payable on his behalf. Service from hire date through date of last retirement eligibility was used in allocating costs.

**BENEFITS VALUED:** Life Insurance and Medical and Prescription Drug Benefits were valued in accordance with GASB 74 and 75. COBRA, while subject to evaluation under GASB 74/75, is assumed to result in a negligible liability. Benefits determined to produce a negligible liability are an allowable exclusion under GASB 74/75. Therefore, this valuation does not include an explicit COBRA liability.



**Schedule E – Statement of Actuarial Assumptions and Methods**

**Public Employees Retirement System of Mississippi**

**SEPARATIONS FROM ACTIVE SERVICE:** Representative values of the assumed rates of separation from active service are as follows:

Age	Annual Rates of					
	Withdrawal and Vesting*		Death		Disability	
	Male	Female	Male	Female	Male	Female
20	25.00%	30.00%	0.0256%	0.0080%	0.010%	0.009%
25	18.00	18.25	0.0306	0.0085	0.012	0.011
30	11.50	12.00	0.0286	0.0107	0.017	0.014
35	8.50	8.75	0.0330	0.0141	0.036	0.017
40	6.75	7.00	0.0397	0.0195	0.110	0.070
45	6.25	6.00	0.0615	0.0324	0.230	0.140
50	6.25	6.00	0.1065	0.0543	0.290	0.220
55	6.25	6.00	0.1761	0.0811	0.500	0.380
60	6.25	6.00	0.2868	0.1137	0.530	0.410
65	6.25	6.00	0.4862	0.1694	0.200	0.150
70	6.25	6.00	0.7656	0.2850	0.200	0.150
74	6.25	6.00	1.1226	0.4322	0.200	0.150

Age	Annual Rates of Service Retirements			
	Male		Female	
	Under 25 Years of Service**	25 Years of Service and Over**	Under 25 Years of Service**	25 Years of Service and Over**
45		21.75%		17.50%
50		14.50		12.50
55		18.25		19.00
60	10.25%	19.50	13.00%	22.25
62	20.25	32.00	18.75	37.50
65	24.00	29.50	28.75	42.50
70	20.00	25.00	24.00	25.50
75	100.00	100.00	100.00	100.00

\* For all ages, rates of 32.5% for 1<sup>st</sup> year of employment and 23.5% for 2<sup>nd</sup> year.

\*\* For Tier 4 members, 30 years of service.



*Schedule E – Statement of Actuarial Assumptions and Methods*

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**Public Employees Retirement System of Mississippi**

**DEATH AFTER RETIREMENT:** The mortality table, for post-retirement mortality, used in evaluating allowances to be paid is the RP-2014 Healthy Annuitant Blue Collar Table projected with Scale BB to 2022 with male rates set forward one year and adjusted by 106% for males at all ages and as follows for females: 90% for ages less than 76, 95% for age 76, 105% for age 78 and 1.10% for ages 79 and greater. The RP-2014 Disabled Retiree Table set forward 4 years for males and 3 years for females was used for the period after disability retirement. This assumption is used to measure the probabilities of each benefit payment being made after retirement. Mortality improvement is anticipated under this assumption as recent mortality experience shows actual deaths 11.2% greater than expected under the selected table for non-disability mortality and 10.5% greater than expected under the selected table for disability mortality.



**Schedule E – Statement of Actuarial Assumptions and Methods**

**Retirement System for the Mississippi Highway Safety Patrol**

**SEPARATIONS FROM ACTIVE SERVICE:** Representative values of the assumed rates of separation from active service are as follows:

Age	Withdrawal and Vesting	Death		Disability		Service	Service Retirement*
		Males	Females	Non-Duty	Duty		
25	5.60%	0.03%	0.01%	0.07%	0.00%	5	5%
30	4.00	0.03	0.01	0.09	0.01	10	5%
35	3.00	0.03	0.01	0.12	0.04	15	5%
40	2.00	0.04	0.02	0.15	0.05	20	5%
45	1.00	0.06	0.03	0.22	0.05	25	10%
50	1.00	0.11	0.05	0.38	0.04	30	25%
55	0.00	0.18	0.08	0.68	0.01	35	25%
60	0.00	0.29	0.11	1.16	0.00	40+	100%

\* The annual rate of service retirement is 100% at age 61.

**DEATH AFTER RETIREMENT:** The mortality table, for post-retirement mortality, used in evaluating allowances to be paid was the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022 with male rates set forward one year and adjusted by 106% for males at all ages and as follows for females: 90% for ages less the 76, 95% for age 76, 105% for age 78, and 1.10% for ages 79 and greater. The RP-2014 Disabled Retiree Mortality Table set forward 4 years for males and 3 years for females was used for the period after disability retirement. This assumption is used to measure the probabilities of each benefit payment being made after retirement. Mortality improvement is anticipated under this assumption as recent mortality experience shows actual deaths 11.2% greater than expected under the selected table for non-disability mortality and 10.5% greater than expected under the selected table for disability mortality.



### ***Schedule F – Actuarial Cost Method***

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The valuation is prepared on the projected benefit basis, which is used to determine the present value of each member's expected benefit payable at retirement, disability or death. The calculations are based on the member's age, years of service, sex, and an assumed future investment rate of return. The calculations consider the probability of a member's death or termination of employment prior to becoming eligible for a benefit and the probability of the member terminating with a service, disability, or survivor's benefit. The present value of the expected benefits payable to active members is added to the present value of the expected future payments to current benefit recipients to obtain the present value of all expected benefits payable to the present group of members and survivors.

The employer contributions required to support the benefits of the Plan are determined following a level funding approach, and consist of a normal contribution and an actuarial accrued liability contribution.

The normal contribution is determined using the "entry age normal" method. Under this method, a calculation is made for OPEB benefits to determine the uniform and constant percentage rate of employer contribution which, if applied to the compensation of the average new member during the entire period of his anticipated covered service, would be required in addition to the contributions of the member to meet the cost of all benefits payable on his behalf.