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GASB STATEMENT NO. 75 REPORT
FOR THE
MISSISSIPPI STATE AND SCHOOL EMPLOYEES'
LIFE AND HEALTH INSURANCE PLAN
PREPARED AS OF JUNE 30, 2018
FOR FINANCIAL REPORTING AS OF JUNE 30, 2019





Cavanaugh Macdonald

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The experience and dedication you deserve

March 8, 2019

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, 2018 (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, 2019 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, 2019 financial reporting results issued prior to the date of this report. The Plan should rely only on the June 30, 2019 (FYE 2019) 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.

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The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2018 (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, 2018 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.



Board of Trustees
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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, 2018

Valuation Date (VD):	June 30, 2018
Prior Measurement Date:	June 30, 2017
Measurement Date (MD):	June 30, 2018
Reporting Date (RD):	June 30, 2019
Membership Data as of Valuation Date:	
Covered Retirees in Medical	25,562
Covered Retirees in Life Only	7,122
Active Members	<u>108,918</u>
Total Membership	141,602
Discount Rate:	
Long-Term Expected Rate of Return	4.50%
Municipal Bond Index Rate at Prior Measurement Date	3.56%
Municipal Bond Index Rate at Measurement Date	3.89%
Year in which Fiduciary Net Position is Projected to be Depleted	2018
Single Equivalent Interest Rate (SEIR) at Prior Measurement Date	3.56%
Single Equivalent Interest Rate (SEIR) at Measurement Date	3.89%
Net OPEB Liability as of Measurement Date (\$ thousands):	
Total OPEB Liability (TOL)	\$ 774,550
Fiduciary Net Position (FNP)	<u>1,000</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ 773,550
FNP as a percentage of TOL	0.13%
Collective OPEB Expense:	\$ 36,981
Deferred Outflow of Resources:	\$ 1,575
Deferred Inflow of Resources:	\$ 55,117



Section II – Introduction

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

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 with an initial contribution of \$1,000,000. Using the method described above, 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, 2017 and the June 30, 2018 TOLs. The SEIR for 2017 is 3.56% and for 2018 is 3.89%.

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

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.

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, 2018, 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	4.50%
Municipal Bond Index Rate	
Measurement Date	3.89%
Prior Measurement Date	3.56%
Year FNP is projected to be depleted	
Measurement Date	2018
Prior Measurement Date	2017
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation	
Measurement Date	3.89%
Prior Measurement Date	3.56%
Health Care Cost Trends	
Medicare Supplement Claims	7.25% for 2018 decreasing to an ultimate
Pre-Medicare	rate of 4.75% by 2028

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 2014 Disabled Retiree Mortality Table set forward 4 years for males and 3 years for females.

The demographic actuarial assumptions used in the June 30, 2018 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, 2018 valuation were based on a review of recent plan experience done concurrently with the June 30, 2018 valuation.



Section III – Financial Statement Notes

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	\$ 716,563	\$ 773,550	\$ 838,271

Paragraph 94:

- (a) **Discount rate (SEIR):** The discount rate used to measure the TOL at June 30, 2018 was 3.89 percent.
- (b) **Projected cash flows:** Since the trust was set up as of June 28, 2018 with an initial contribution of \$1,000,000, the Plan was projected to be depleted immediately, in 2018.
- (c) **Long-term rate of return:** 4.50%
- (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 3.89 percent, as well as the Plan's NOL calculated using a discount rate that is 1-percentage-point lower (2.89 percent) or 1-percentage-point higher (4.89 percent) than the current rate:



Section III – Financial Statement Notes

Discount Rate Sensitivity			
	1% Decrease (2.89%)	Current Discount Rate (3.89%)	1% Increase (4.89%)
Net OPEB Liability	\$ 857,461	\$ 773,550	\$ 701,384

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, 2018 so no roll forward is needed. However, the expected TOL as of June 30, 2018 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 2018 (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, 2018, as shown in the following table. The impact of measuring the liabilities using a discount rate of 3.56% as opposed to the 3.89% used at the end of the period is shown as an assumption gain.



Section III – Financial Statement Notes

TOL Roll-Forward (\$ thousands)	
(a) Interest Rate (SEIR)	3.56%
(b) TOL as of June 30, 2017	\$784,609
(c) Entry Age Service Cost for the period July 1, 2017 – June 30, 2018	20,467
(d) Actual Benefit Payments for the period July 1, 2017 – June 30, 2018	\$33,449
(e) Expected TOL as of June 30, 2018 = [(b) x (1 + (a))] + (c) – [(d) x (1 + (a x 0.5))]	\$798,964
(f) Actual TOL as of June 30, 2018 at 3.56%	\$800,831
(g) Final TOL as of June 30, 2018 at 3.89%	\$774,550
(h) Experience (Gain)/Loss: (f) – (e)	\$ 1,867
(i) Assumption Change (Gain)/Loss: (g) – (f)	\$(26,281)

Paragraph 96(d): Since the Prior Measurement Date, the Discount Rate has changed from 3.56% to 3.89%.

Paragraph 96(e): There were no changes in benefit terms since the Prior Measurement Date that impact the Total OPEB Liability.

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.



Section III – Financial Statement Notes

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 (6.4 years). Investment gains and losses are amortized over a fixed five year period.

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	\$ 1,575	\$ 0
Changes of assumptions or other inputs	0	55,117
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>0</u>
Total	\$ 1,575	\$ 55,117

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	\$ (10,824)
June 30, 2020	\$ (10,824)
June 30, 2021	\$ (10,824)
June 30, 2022	\$ (10,824)
June 30, 2023	\$ (8,721)
Thereafter	\$ (1,525)

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)

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 3.56% for the prior Measurement Date to 3.89% 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, 2017 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2018:

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	2023
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, 2018, 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, 2017). 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, 2018 this number is 8.29 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 6.4 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	111,742	8.29
b. Inactive Members	<u>32,284</u>	0.00
c. Total	144,026	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)] / c1		6.43 ~ 6.4 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

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.

Collective OPEB Expense Determined as of the Measurement Date	
	(\$ Thousands)
Service Cost	\$20,467
Interest on the TOL and Cash Flow	27,337
Current-period benefit changes	0
Expensed portion of current-period difference in expected and actual experience	292
Expensed portion of current-period changes in assumptions	(4,106)
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	(7,009)
Collective OPEB Expense	<u>\$36,981</u>



Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2018 and June 30, 2017

		Fiscal Year Ending June 30, 2018			Fiscal Year Ending June 30, 2017		
		FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
<u>LIBRARIES:</u>							
711430	Amory Municipal Library	3	\$801	0.00239463%	3	\$818	0.00265046%
711440	Evans Memorial Library	2	\$601	0.00179597%	2	\$546	0.00176697%
711450	Wilkinson County Library System	3	\$901	0.00269396%	3	\$705	0.00228234%
711460	Covington County Library System	5	\$1,502	0.00448994%	5	\$1,386	0.00449106%
711470	Sharkey Issaquena County Library System	3	\$901	0.00269396%	3	\$818	0.00265046%
711490	Wayne Co Library System	10	\$3,004	0.00897987%	10	\$2,728	0.00883487%
711500	Benton Co Library System	3	\$901	0.00269396%	3	\$818	0.00265046%
711510	Lamar Co Library	17	\$5,231	0.01563994%	17	\$4,523	0.01465115%
711520	Bolivar Co Library	13	\$3,905	0.01167383%	12	\$3,182	0.01030734%
711530	Carnegie Public Library	9	\$2,628	0.00785739%	8	\$2,205	0.00714152%
711540	Carroll Co Library System	2	\$601	0.00179597%	2	\$546	0.00176697%
711550	Central Miss Regional Library	69	\$20,775	0.06211078%	70	\$18,979	0.06147594%
711560	Copiah-Jefferson Regional Library Sysem	5	\$1,452	0.00434027%	5	\$1,364	0.00441743%
711570	Dixie Regional Library System	14	\$4,205	0.01257182%	14	\$3,819	0.01236881%
711580	East Miss Regional Library	9	\$2,678	0.00800705%	9	\$2,455	0.00795138%
711590	Elizabeth Jones Library	5	\$1,502	0.00448994%	6	\$1,568	0.00508005%
711600	First Regional Library	77	\$23,028	0.06884568%	78	\$21,206	0.06869108%
711610	Greenwood-Leflore Public Library System	8	\$2,353	0.00703423%	8	\$2,250	0.00728876%
711620	Hancock Co Library System	24	\$7,184	0.02147686%	26	\$7,001	0.02267615%
711630	Harriette Person Memorial Library	2	\$601	0.00179597%	2	\$546	0.00176697%
711640	Harrison Co Library System	47	\$14,042	0.04198090%	48	\$13,069	0.04233373%
711650	The Library - Hattiesburg; Petal	18	\$5,457	0.01631343%	18	\$5,023	0.01627088%
711660	Judge George W. Armstrong Library	7	\$2,178	0.00651041%	9	\$2,318	0.00750964%
711670	Humphreys Co Library System	2	\$726	0.00217014%	3	\$909	0.00294496%
711680	Jackson-George Regional Library	62	\$18,723	0.05597453%	61	\$16,706	0.05411355%
711690	Jackson-Hinds Library System	69	\$20,700	0.06188628%	73	\$20,025	0.06486264%
711700	Jennie Stephens Smith Library	4	\$1,327	0.00396611%	4	\$1,091	0.00353395%
711710	Kemper-Newton Library	8	\$2,353	0.00703423%	6	\$1,546	0.00500642%
711720	Laurel-Jones Co Library	12	\$3,554	0.01062618%	12	\$3,273	0.01060184%
711730	Lee-Itawamba Library System	24	\$7,084	0.02117753%	24	\$6,614	0.02142455%
711740	Lincoln-Lawrence-Franklin Regional Library System	17	\$5,056	0.01511612%	19	\$5,182	0.01678624%
711750	Long Beach Public Library	5	\$1,477	0.00441510%	5	\$1,364	0.00441743%
711760	Columbus-Lowndes Public Library	12	\$3,579	0.01070101%	12	\$3,250	0.01052821%
711770	Madison Co-Canton Public Library	26	\$7,910	0.02364700%	25	\$6,751	0.02186629%



Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2018 and June 30, 2017

Group Number	Employer Name	Fiscal Year Ending June 30, 2018			Fiscal Year Ending June 30, 2017		
		FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total
711780	Marks-Quitman Co Public Library	2	\$601	0.00179597%	2	\$636	0.00206147%
711790	Marshall Co Library System	6	\$1,802	0.00538792%	6	\$1,637	0.00530092%
711800	Meridian-Lauderdale Co Library	16	\$4,806	0.01436779%	17	\$4,614	0.01494565%
711810	Mid Miss Regional Library System	30	\$9,061	0.02708928%	30	\$8,183	0.02650460%
711820	Neshoba Co Public Library	4	\$1,302	0.00389128%	4	\$1,114	0.00360757%
711830	Northeast Regional Library	17	\$5,181	0.01549028%	17	\$4,705	0.01524014%
711840	Noxubee Co Library	3	\$901	0.00269396%	3	\$818	0.00265046%
711850	Oktibbeha Co Library System	6	\$1,827	0.00546276%	7	\$1,909	0.00618441%
711860	Pearl River Co Library System	9	\$2,753	0.00823155%	10	\$2,614	0.00846675%
711870	Pike-Amite-Walthall Library System	17	\$5,056	0.01511612%	17	\$4,546	0.01472478%
711880	Pine Forest Regional Library	10	\$3,079	0.00920437%	12	\$3,182	0.01030734%
711890	Yazoo Library Association	4	\$1,176	0.00351712%	4	\$1,046	0.00338670%
711900	South Miss Regional Library	9	\$2,678	0.00800705%	10	\$2,682	0.00868762%
711910	Sunflower Public Library	13	\$3,855	0.01152417%	14	\$3,728	0.01207432%
711920	Tallahatchie Co Library	2	\$576	0.00172114%	3	\$750	0.00242959%
711930	Tombigbee Regional Library System	8	\$2,403	0.00718390%	8	\$2,227	0.00721514%
711940	Warren Co-Vicksburg Public Library System	9	\$2,603	0.00778256%	8	\$2,182	0.00706789%
711950	Washington Co Library System	13	\$4,030	0.01204799%	14	\$3,819	0.01236881%
711960	Yalobusha Co Public Library System	1	\$325	0.00097282%	2	\$546	0.00176697%
	Total Libraries	776	\$232,935	0.69638902%	790	\$215,522	0.69810163%



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Group Number	Employer Name						
COMMUNITY COLLEGES:							
711970	Coahoma Community College	212	\$63,528	0.18992428%	207	\$56,460	0.18288171%
711980	Copiah-Lincoln Community College	297	\$89,059	0.26625319%	301	\$82,212	0.26629757%
711990	East Central Community College	196	\$58,722	0.17555649%	208	\$56,664	0.18354433%
712000	East MS Community College	292	\$87,582	0.26183809%	305	\$83,212	0.26953702%
712010	Hinds Community College	1,049	\$315,136	0.94213820%	1,046	\$285,298	0.92412691%
712020	Holmes Community College	345	\$103,727	0.31010490%	355	\$96,872	0.31378497%
712030	Itawamba Community College	370	\$111,061	0.33203075%	390	\$106,237	0.34411800%
712040	Jones Co Junior College	350	\$105,154	0.31437034%	357	\$97,372	0.31540469%
712050	Meridian Community College	303	\$90,861	0.27164112%	293	\$79,916	0.25886155%
712060	MS Delta Community College	229	\$68,659	0.20526490%	237	\$64,756	0.20975443%
712070	MS Gulf Coast Community College	655	\$196,616	0.58780743%	641	\$174,789	0.56616762%
712080	Northeast MS Community College	287	\$86,231	0.25779715%	283	\$77,052	0.24958495%
712090	Northwest MS Community College	546	\$164,001	0.49030099%	540	\$147,377	0.47737722%
712100	Pearl River Community College	373	\$111,962	0.33472471%	373	\$101,805	0.32976135%
712110	Southwest MS Community College	182	\$54,667	0.16343366%	184	\$50,186	0.16256152%
	Total Community Colleges	5,683	\$1,706,966	5.10318620%	5,720	\$1,560,208	5.05376384%



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Group Number	Employer Name						
SCHOOL DISTRICTS:							
712120	Aberdeen School District	158	\$47,508	0.14203164%	177	\$48,368	0.15667161%
712130	Alcorn County School District	392	\$117,744	0.35201097%	386	\$105,260	0.34095218%
712140	Amite County School District	168	\$50,412	0.15071218%	165	\$45,027	0.14584890%
712150	Amory School District	185	\$55,593	0.16620246%	187	\$51,050	0.16535923%
712160	Attala County School District	186	\$55,743	0.16665145%	187	\$50,868	0.16477024%
712170	Baldwyn School District	111	\$33,241	0.09937725%	105	\$28,753	0.09313421%
712180	Bay St. Louis-Waveland School	226	\$67,883	0.20294510%	230	\$62,710	0.20312828%
712200	Benton County School District	169	\$50,612	0.15131084%	165	\$44,959	0.14562803%
712210	Biloxi School District	628	\$188,756	0.56431010%	595	\$162,401	0.52604261%
712220	Booneville School District	142	\$42,702	0.12766384%	147	\$40,208	0.13024064%
712230	Brookhaven School District	391	\$117,569	0.35148714%	392	\$107,010	0.34662122%
712240	Calhoun County School District	317	\$95,242	0.28473676%	315	\$85,849	0.27807739%
712250	Canton School District	385	\$115,592	0.34557539%	416	\$113,578	0.36789852%
712260	Carroll County School District	142	\$42,752	0.12781351%	134	\$36,458	0.11809270%
712270	Chickasaw County School District	59	\$17,797	0.05320574%	60	\$16,479	0.05337731%
712280	Choctaw County School District	224	\$67,157	0.20077496%	221	\$60,278	0.19525052%
712290	Claiborne County School District	207	\$62,201	0.18595817%	206	\$56,096	0.18170373%
712300	Clarksdale School District	315	\$94,591	0.28279112%	355	\$96,895	0.31385859%
712320	Cleveland School District	436	\$130,986	0.39159723%	449	\$122,329	0.39624371%
712330	Clinton School District	534	\$160,472	0.47974964%	515	\$140,535	0.45521644%
712340	Coahoma Co Agriculture High School District	30	\$8,986	0.02686478%	34	\$9,160	0.02967042%
712350	Coahoma County School District	217	\$65,055	0.19448905%	244	\$66,665	0.21593883%
712360	Coffeeville School District	91	\$27,359	0.08179166%	91	\$24,820	0.08039727%
712370	Columbia School District	193	\$57,971	0.17331152%	205	\$55,846	0.18089387%
712380	Columbus School District	463	\$138,945	0.41539389%	498	\$135,830	0.43997629%
712390	Copiah County School District	289	\$86,831	0.25959312%	291	\$79,325	0.25694733%
712400	Corinth School District	269	\$80,699	0.24125922%	277	\$75,439	0.24435765%
712410	Covington County School District	381	\$114,315	0.34175895%	373	\$101,782	0.32968772%
712420	Desoto County School District	3,191	\$958,375	2.86517770%	3,126	\$852,713	2.76207340%
712440	Durant School District	53	\$15,769	0.04714433%	54	\$14,592	0.04726653%
712450	East Jasper School District	135	\$40,525	0.12115343%	129	\$35,071	0.11360164%
712460	East Tallahatchie School District	181	\$54,241	0.16216151%	181	\$49,414	0.16005831%
712470	Enterprise School District	113	\$33,992	0.10162221%	112	\$30,594	0.09909774%
712480	Forest School District	189	\$56,870	0.17001890%	187	\$51,027	0.16528561%



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712490	Forrest County School District	318	\$95,642	0.28593408%	312	\$85,167	0.27586867%
712500	Forrest Co Agriculture High School District	76	\$22,853	0.06832186%	79	\$21,638	0.07008993%
712510	Franklin County School District	185	\$55,418	0.16567863%	188	\$51,391	0.16646359%
712520	George County School District	494	\$148,257	0.44323150%	484	\$132,057	0.42775473%
712530	Greene County School District	259	\$77,720	0.23235418%	265	\$72,279	0.23412393%
712540	Greenville School District	640	\$192,286	0.57486145%	685	\$186,881	0.60533552%
712550	Greenwood School District	374	\$112,213	0.33547304%	369	\$100,623	0.32593291%
712560	Grenada School District	549	\$165,027	0.49336911%	549	\$149,854	0.48540223%
712570	Gulfport School District	695	\$208,681	0.62387658%	683	\$186,244	0.60327405%
712580	Hancock County School District	453	\$136,092	0.40686302%	456	\$124,284	0.40257536%
712590	Harrison County School District	1,684	\$505,720	1.51191105%	1,667	\$454,700	1.47284567%
712600	Hattiesburg School District	547	\$164,326	0.49127381%	553	\$150,855	0.48864168%
712610	Hazlehurst School District	212	\$63,653	0.19029845%	201	\$54,869	0.17772804%
712630	Hinds County School District	569	\$170,909	0.51095470%	610	\$166,424	0.53907403%
712640	Hollandale School District	90	\$27,133	0.08111817%	92	\$25,161	0.08150163%
712650	Holly Springs School District	177	\$53,165	0.15894373%	178	\$48,641	0.15755510%
712660	Holmes County School District	361	\$108,358	0.32394887%	357	\$97,282	0.31511020%
712670	Houston School District	231	\$69,310	0.20721054%	237	\$64,665	0.20945993%
712680	Humphreys County School District	225	\$67,458	0.20167295%	223	\$60,733	0.19672300%
712710	Itawamba County School District	425	\$127,656	0.38164454%	428	\$116,829	0.37842673%
712720	Jackson County School District	967	\$290,381	0.86812909%	957	\$261,001	0.84542299%
712730	Jackson Independent School District	3,729	\$1,119,948	3.34821996%	3,801	\$1,036,821	3.35842680%
712740	Jefferson County School District	181	\$54,317	0.16238601%	189	\$51,641	0.16727345%
712750	Jefferson Davis Co School District	204	\$61,300	0.18326421%	216	\$58,892	0.19075947%
712760	Jones County School District	1,001	\$300,794	0.89925931%	1,008	\$275,048	0.89092254%
712770	Kemper County School District	200	\$60,149	0.17982193%	193	\$52,550	0.17021841%
712780	Kosciusko School District	268	\$80,374	0.24028640%	265	\$72,370	0.23441843%
712790	Lafayette County School District	369	\$110,811	0.33128243%	351	\$95,645	0.30980928%
712800	Lamar County School District	1,196	\$359,340	1.07429197%	1,195	\$325,893	1.05561916%
712810	Lauderdale County School District	763	\$229,281	0.68546353%	767	\$209,314	0.67800229%
712820	Laurel School District	454	\$136,467	0.40798550%	463	\$126,330	0.40920151%
712830	Lawrence County School District	247	\$74,141	0.22165316%	254	\$69,324	0.22455283%
712840	Leake County School District	352	\$105,780	0.31624115%	355	\$96,691	0.31319598%
712850	Lee County School District	852	\$255,914	0.76508506%	861	\$234,862	0.76075553%
712860	Leflore County School District	297	\$89,109	0.26640286%	313	\$85,417	0.27667853%



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712870	Leland School District	135	\$40,450	0.12092894%	127	\$34,708	0.11242366%
712880	Lincoln County School District	323	\$97,094	0.29027435%	313	\$85,485	0.27689940%
712890	Long Beach School District	316	\$94,766	0.28331495%	308	\$84,008	0.27211385%
712900	Louisville School District	365	\$109,534	0.32746598%	377	\$102,896	0.33329529%
712910	Lowndes County School District	627	\$188,381	0.56318761%	622	\$169,743	0.54982312%
712920	Lumberton School District	80	\$24,155	0.07221313%	81	\$22,161	0.07178328%
712930	Madison County School District	1,407	\$422,618	1.26346794%	1,388	\$378,648	1.22650018%
712940	Marion County School District	270	\$81,024	0.24223204%	269	\$73,370	0.23765788%
712950	Marshall County School District	332	\$99,622	0.29783241%	346	\$94,463	0.30598084%
712960	Mccomb School District	328	\$98,596	0.29476429%	347	\$94,668	0.30664345%
712970	Meridian School District	766	\$230,082	0.68785817%	781	\$213,065	0.69015023%
712980	Monroe County School District	270	\$81,049	0.24230687%	276	\$75,280	0.24384228%
712990	Montgomery County School District	56	\$16,746	0.05006278%	56	\$15,206	0.04925437%
713000	Moss Point School District	298	\$89,460	0.26745051%	298	\$81,348	0.26349986%
713020	Natchez-Adams School District	513	\$154,214	0.46104158%	512	\$139,717	0.45256598%
713030	Neshoba County School District	369	\$110,711	0.33098310%	383	\$104,509	0.33852259%
713040	Nettleton School District	146	\$43,729	0.13073196%	151	\$41,231	0.13355371%
713050	New Albany School District	278	\$83,352	0.24919144%	281	\$76,711	0.24848059%
713060	Newton County School District	204	\$61,400	0.18356354%	211	\$57,482	0.18619479%
713070	Newton School District	134	\$40,149	0.12003095%	135	\$36,844	0.11934431%
713080	North Bolivar School District	167	\$50,262	0.15026319%	184	\$50,073	0.16219340%
713090	North Panola School District	217	\$65,080	0.19456389%	217	\$59,119	0.19149571%
713100	North Pike School District	277	\$83,327	0.24911661%	272	\$74,279	0.24060283%
713110	North Tippah School District	146	\$43,729	0.13073196%	149	\$40,640	0.13163949%
713120	Noxubee School District	245	\$73,515	0.21978236%	249	\$68,006	0.22028264%
713130	Ocean Springs School District	605	\$181,773	0.54343190%	588	\$160,469	0.51978458%
713140	Okolona School District	92	\$27,584	0.08246515%	93	\$25,366	0.08216425%
713160	Oxford School District	509	\$152,762	0.45670130%	515	\$140,581	0.45536368%
713170	Pascagoula School District	1,113	\$334,435	0.99983387%	1,098	\$299,345	0.96962647%
713180	Pass Christian School District	234	\$70,311	0.21020383%	236	\$64,438	0.20872369%
713190	Pearl School District	463	\$139,196	0.41614222%	458	\$124,966	0.40478408%
713200	Pearl River Co School District	318	\$95,517	0.28555992%	301	\$82,030	0.26570857%
713210	Perry County School District	173	\$51,914	0.15520211%	176	\$47,936	0.15527276%
713220	Petal School District	467	\$140,247	0.41928517%	474	\$129,398	0.41914074%
713230	Philadelphia School District	133	\$39,799	0.11898330%	135	\$36,844	0.11934431%



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713240	Picayune School District	517	\$155,190	0.46396003%	507	\$138,240	0.44778042%
713250	Pontotoc School District	271	\$81,475	0.24357902%	270	\$73,734	0.23883586%
713260	Pontotoc County School District	392	\$117,594	0.35156197%	393	\$107,146	0.34706296%
713270	Poplarville School District	235	\$70,486	0.21072765%	231	\$63,119	0.20445351%
713280	Prentiss County School District	318	\$95,492	0.28548509%	310	\$84,599	0.27402807%
713290	Quitman School District	243	\$72,964	0.21813605%	252	\$68,779	0.22278585%
713300	Quitman County School District	189	\$56,895	0.17009373%	181	\$49,345	0.15983744%
713310	Rankin County School District	2,196	\$659,533	1.97175531%	2,184	\$595,645	1.92938734%
713320	Richton School District	88	\$26,382	0.07887321%	90	\$24,525	0.07944016%
713330	Scott County School District	496	\$148,882	0.44510230%	494	\$134,762	0.43651597%
713340	Senatobia School District	201	\$60,324	0.18034575%	198	\$53,982	0.17485671%
713360	Simpson County School District	450	\$135,015	0.40364523%	456	\$124,420	0.40301711%
713370	Smith County School District	325	\$97,645	0.29192066%	326	\$89,031	0.28838473%
713380	South Delta School District	140	\$42,177	0.12609236%	140	\$38,276	0.12398261%
713390	South Panola School District	552	\$165,878	0.49591341%	554	\$150,968	0.48900980%
713400	South Pike School District	238	\$71,563	0.21394544%	220	\$60,119	0.19473516%
713410	South Tippah School District	359	\$107,707	0.32200323%	363	\$98,918	0.32041112%
713430	Starkville-Oktibbeha	698	\$209,757	0.62709437%	687	\$187,244	0.60651350%
713440	Stone County School District	320	\$96,093	0.28728106%	320	\$87,190	0.28242119%
713450	Sunflower School District	520	\$156,191	0.46695332%	554	\$151,036	0.48923067%
713460	Tate County School District	269	\$80,749	0.24140888%	272	\$74,257	0.24052921%
713470	Tishomingo Co School District	368	\$110,410	0.33008511%	366	\$99,827	0.32335607%
713480	Tunica County School District	286	\$85,930	0.25689916%	285	\$77,689	0.25164641%
713490	Tupelo School District	890	\$267,228	0.79890924%	887	\$241,885	0.78350531%
713500	Union County School District	311	\$93,515	0.27957334%	309	\$84,371	0.27329183%
713510	Union School District	110	\$33,040	0.09877859%	114	\$31,116	0.10079109%
713520	Vicksburg-Warren School District	925	\$277,740	0.83033880%	940	\$256,250	0.83003560%
713530	Walthall County School District	258	\$77,620	0.23205485%	261	\$71,052	0.23014824%
713540	Water Valley School District	141	\$42,327	0.12654136%	151	\$41,072	0.13303835%
713550	Wayne County School District	474	\$142,249	0.42527175%	456	\$124,329	0.40272261%
713560	Webster County School District	213	\$63,903	0.19104677%	222	\$60,574	0.19620763%
713570	West Bolivar School District	212	\$63,603	0.19014878%	221	\$60,392	0.19561864%
713580	West Jasper School District	199	\$59,873	0.17899877%	204	\$55,550	0.17993676%
713590	West Point School District	400	\$120,222	0.35941936%	407	\$110,987	0.35950539%
713600	West Tallahatchie School District	138	\$41,426	0.12384740%	130	\$35,435	0.11477963%



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713610	Western Line School District	260	\$78,021	0.23325217%	255	\$69,597	0.22543631%
713620	Wilkinson County School District	155	\$46,657	0.13948734%	160	\$43,618	0.14128422%
713630	Winona County School District	143	\$42,928	0.12833733%	145	\$39,594	0.12825279%
713640	Yazoo City School District	274	\$82,326	0.24612331%	264	\$71,984	0.23316682%
713650	Yazoo County School District	193	\$58,046	0.17353602%	190	\$51,800	0.16778882%
	Total School Districts	58,149	\$17,466,108	52.21705543%	58,395	\$15,927,255	51.59090157%



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Group Number	Employer Name						
AGENCIES AND UNIVERSITIES:							
721340	MS State Board of Examiners for Prof Counselors	1	\$275	0.00082315%	0	\$0	0.00000000%
721350	MS Dept Of Child Protection Services	1,525	\$458,011	1.36928076%	1,267	\$345,531	1.11923019%
721360	MS Board Of Optometry	1	\$300	0.00089799%	1	\$227	0.00073624%
721370	Charter School Authorizer Board	2	\$501	0.00149665%	1	\$273	0.00088349%
721380	Office Of State Public Defender	20	\$6,007	0.01795974%	22	\$5,955	0.01928946%
721390	Board Of Tax Appeals	6	\$1,652	0.00493893%	5	\$1,477	0.00478555%
721410	MS State Board Of Physical Therapy	3	\$901	0.00269396%	3	\$818	0.00265046%
721430	Military Department - Adjutant General's Office	94	\$28,285	0.08456046%	96	\$26,184	0.08481471%
721460	MS Business Finance Corp	4	\$1,201	0.00359195%	4	\$1,114	0.00360757%
721470	Mississippi State Bar	21	\$6,158	0.01840874%	21	\$5,751	0.01862684%
721480	MS Capital Post-Conviction Counsel	8	\$2,303	0.00688457%	8	\$2,068	0.00669977%
721490	MS Board Of Geologists	1	\$300	0.00089799%	1	\$295	0.00095711%
721500	MS Dept Of Transportation	2,925	\$878,577	2.62661245%	2,964	\$808,391	2.61850683%
721510	South MS Regional Center	375	\$112,563	0.33652069%	407	\$111,101	0.35987351%
721520	MS Dept Of Corrections	1,922	\$577,308	1.72593132%	2,015	\$549,618	1.78029899%
721530	Archives & History Dept	135	\$40,575	0.12130310%	126	\$34,412	0.11146655%
721540	Legislative Peer Committee	21	\$6,283	0.01878290%	24	\$6,501	0.02105643%
721550	MS Public Service Commission	80	\$24,029	0.07183897%	90	\$24,548	0.07951379%
721560	Dept Of Environmental Quality	369	\$110,836	0.33135726%	371	\$101,305	0.32814162%
721570	MS State Hospital	1,350	\$405,422	1.21205817%	1,484	\$404,627	1.31065227%
721580	MS Industries For The Blind	65	\$19,449	0.05814467%	64	\$17,320	0.05610139%
721590	MS Real Estate Commission	19	\$5,707	0.01706176%	18	\$4,864	0.01575551%
721600	Mississippi State Senate Staff	37	\$10,988	0.03285136%	39	\$10,660	0.03452960%
721610	Mississippi State Senate Members	44	\$13,166	0.03936177%	45	\$12,137	0.03931515%
721620	MS House Of Representatives Staff	49	\$14,718	0.04400137%	50	\$13,683	0.04432157%
721630	MS House Of Representatives Members	107	\$32,014	0.09571046%	108	\$29,503	0.09556379%
721640	Attorney General'S Office	281	\$84,378	0.25225956%	287	\$78,212	0.25333976%
721650	MS Arts Commission	10	\$3,079	0.00920437%	10	\$2,841	0.00920298%
721660	Boswell Regional Center	556	\$167,105	0.49958019%	571	\$155,628	0.50410269%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	979	\$294,085	0.87920426%	995	\$271,456	0.87928997%
721680	State Insurance Department	127	\$38,122	0.11396954%	127	\$34,526	0.11183467%
721690	Ellisville State School	1,099	\$330,230	0.98726205%	1,244	\$339,190	1.09868913%
721700	MS Port Authority/Gulfport	28	\$8,385	0.02506881%	28	\$7,705	0.02495849%
721710	State Dept Of Health	1,673	\$502,391	1.50195836%	1,804	\$491,931	1.59344158%



Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2018 and June 30, 2017

Group Number	Employer Name	Fiscal Year Ending June 30, 2018			Fiscal Year Ending June 30, 2017		
		FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total
721720	State Soil & Water Conservation	9	\$2,703	0.00808188%	9	\$2,568	0.00831950%
721730	Banking & Consumer Finance	70	\$21,051	0.06293393%	62	\$16,911	0.05477617%
721740	Yellow Creek Port Authority	9	\$2,703	0.00808188%	9	\$2,455	0.00795138%
721750	MS Workers Compensation Commission	54	\$16,170	0.04834164%	54	\$14,774	0.04785552%
721760	Veterans Home Purchase Board	17	\$5,081	0.01519095%	17	\$4,591	0.01487202%
721770	MS State Personnel Board	43	\$12,966	0.03876311%	49	\$13,478	0.04365896%
721780	State Veterans Affairs Board	454	\$136,367	0.40768617%	463	\$126,352	0.40927514%
721790	State Fair Commission	17	\$5,181	0.01549028%	18	\$5,000	0.01619725%
721800	MS Dept Of Information Technology Services	122	\$36,745	0.10985376%	128	\$34,776	0.11264453%
721810	State Aid Road Construction	49	\$14,718	0.04400137%	50	\$13,615	0.04410070%
721820	Rehabilitation Services	888	\$266,802	0.79763710%	944	\$257,455	0.83393766%
721830	MS Gaming Commission	106	\$31,839	0.09518664%	111	\$30,162	0.09769889%
721840	MS Department Of Revenue	696	\$208,906	0.62455007%	703	\$191,676	0.62087016%
721850	Joint Legislative Budget Office	23	\$6,933	0.02072854%	21	\$5,796	0.01877409%
721860	MS Finance And Administration	403	\$121,174	0.36226299%	403	\$110,010	0.35633957%
721870	MS Cosmetology Board	8	\$2,428	0.00725873%	10	\$2,728	0.00883487%
721880	Board Social Workers, Marriage, Family Therapists	3	\$901	0.00269396%	3	\$818	0.00265046%
721890	MS Library Commission	41	\$12,365	0.03696714%	42	\$11,524	0.03732731%
721900	MS Emergency Management	111	\$33,441	0.09997590%	112	\$30,662	0.09931861%
721910	MS Secretary Of State	93	\$27,859	0.08328831%	94	\$25,730	0.08334223%
721920	MS Dept Of Human Services	1,451	\$435,759	1.30275487%	1,809	\$493,295	1.59785902%
721930	MS Board Of Nursing	26	\$7,785	0.02327283%	23	\$6,341	0.02054106%
721940	MS Dept Of Education	581	\$174,564	0.52188021%	577	\$157,378	0.50977173%
721950	MS Community College Board	46	\$13,667	0.04085842%	41	\$11,274	0.03651744%
721960	Military Department - Army Guard	224	\$67,257	0.20107429%	216	\$58,914	0.19083309%
721970	Military Department - Air Guard	167	\$50,036	0.14958969%	169	\$46,004	0.14901473%
721980	Military Department - Ycp (Shelby Base Ops)	63	\$18,898	0.05649836%	65	\$17,706	0.05735300%
721990	Educational Television (MS Public Broadcasting)	84	\$25,181	0.07528126%	91	\$24,775	0.08025003%
722010	Pearl River Basin Development Dist.	3	\$876	0.00261913%	3	\$818	0.00265046%
722020	MS Dept Of Wildlife, Fisheries & Parks	495	\$148,807	0.44487781%	483	\$131,830	0.42701849%
722040	Public Employees Retirement System	146	\$43,804	0.13095646%	149	\$40,549	0.13134500%
722050	MS Bureau Of Narcotics	130	\$39,173	0.11711249%	142	\$38,617	0.12508697%
722060	North MS Regional Center	756	\$226,928	0.67842930%	838	\$228,566	0.74036171%
722070	MS Oil & Gas Board	25	\$7,634	0.02282384%	28	\$7,683	0.02488487%
722080	MS Animal Health Board	25	\$7,559	0.02259934%	26	\$7,046	0.02282340%



Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2018 and June 30, 2017

Group Number	Employer Name	Fiscal Year Ending June 30, 2018			Fiscal Year Ending June 30, 2017		
		FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total
722090	State Treasurer's Office	33	\$9,962	0.02978324%	34	\$9,251	0.02996492%
722100	Pearl River Valley Water Supply	88	\$26,357	0.07879837%	88	\$24,025	0.07782044%
722110	Medicaid Division	919	\$275,938	0.82495087%	905	\$246,954	0.79992343%
722120	MS Dept Of Agriculture & Commerce	166	\$49,761	0.14876654%	174	\$47,436	0.15365303%
722130	MS Office Of State Auditor	122	\$36,745	0.10985376%	105	\$28,616	0.09269246%
722150	Governor's Office	21	\$6,283	0.01878290%	20	\$5,523	0.01789060%
722160	Pat Harrison Waterway District	34	\$10,062	0.03008257%	36	\$9,774	0.03165827%
722170	MS State Board Of Pharmacy	16	\$4,756	0.01421813%	15	\$4,182	0.01354679%
722180	MS Supreme Court	242	\$72,639	0.21716323%	244	\$66,642	0.21586521%
722190	Barber Examiners Board	3	\$901	0.00269396%	3	\$818	0.00265046%
722200	Grand Gulf Military	4	\$1,201	0.00359195%	5	\$1,273	0.00412294%
722210	Tombigbee River Valley Water Mgt	12	\$3,654	0.01092551%	14	\$3,773	0.01222156%
722220	MS Development Authority	214	\$64,404	0.19254341%	223	\$60,892	0.19723837%
722230	Mental Health Dept Of MS	79	\$23,779	0.07109065%	89	\$24,139	0.07818856%
722240	MS Motor Vehicle Commission	3	\$901	0.00269396%	3	\$818	0.00265046%
722250	District Attorneys & Staff	191	\$57,295	0.17129105%	190	\$51,937	0.16823056%
722260	State Architecture Board	2	\$626	0.00187081%	2	\$546	0.00176697%
722270	East MS State Hospital	949	\$285,150	0.85248915%	1,105	\$301,254	0.97581087%
722280	MS State Board Of Contractors	15	\$4,506	0.01346981%	15	\$3,978	0.01288418%
722290	State Fire Academy	55	\$16,520	0.04938929%	59	\$16,070	0.05205208%
722310	Hudspeth Center	636	\$191,159	0.57149400%	701	\$191,176	0.61925044%
722320	Professional Engineers & Land Surveyors Board	5	\$1,502	0.00448994%	5	\$1,364	0.00441743%
722330	University Medical Center	8,175	\$2,455,644	7.34141931%	8,319	\$2,268,907	7.34935634%
722340	University Of Southern MS	2,022	\$607,294	1.81558038%	2,025	\$552,345	1.78913385%
722360	MS Ethics Commission	6	\$1,677	0.00501376%	6	\$1,637	0.00530092%
722370	Nursing Home Administrators Board	2	\$601	0.00179597%	2	\$546	0.00176697%
722390	MS Judicial Performance Commission	4	\$1,076	0.00321779%	3	\$818	0.00265046%
722400	Alcorn State University	637	\$191,360	0.57209265%	657	\$179,175	0.58037703%
722410	Jackson State University	1,034	\$310,631	0.92866839%	1,143	\$311,778	1.00989873%
722420	University Of Mississippi	2,915	\$875,573	2.61763258%	2,857	\$779,320	2.52434189%
722430	Mississippi State University	4,281	\$1,285,801	3.84405854%	4,363	\$1,190,085	3.85487261%
722450	MS Dept Of Employment Security	414	\$124,252	0.37146736%	419	\$114,215	0.36995999%
722470	MS University Of Women	340	\$102,225	0.30561496%	338	\$92,167	0.29854482%
722480	MS Valley State University	443	\$133,188	0.39818247%	458	\$124,943	0.40471046%
722490	State Dental Examiners Board	6	\$1,752	0.00523826%	5	\$1,409	0.00456468%



Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2018 and June 30, 2017

Group Number	Employer Name	Fiscal Year Ending June 30, 2018			Fiscal Year Ending June 30, 2017		
		FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2017 Average Employee Enrollment	FY 2017 Implicit Subsidy Cost	Percentage Relationship to Total
722510	MS Forestry Commission	255	\$76,444	0.22853773%	343	\$93,554	0.30303588%
722520	Medical Licensure Board	16	\$4,906	0.01466712%	18	\$4,819	0.01560826%
722530	Public Accountancy Board Of MS	5	\$1,452	0.00434027%	5	\$1,273	0.00412294%
722540	University Press Of MS	20	\$6,007	0.01795974%	19	\$5,160	0.01671262%
722550	MS Institutions Of Higher Learning	80	\$23,904	0.07146481%	84	\$22,888	0.07413924%
722560	Delta State University	471	\$141,323	0.42250296%	464	\$126,421	0.40949601%
722570	MS Prison Industries	31	\$9,161	0.02738861%	33	\$9,069	0.02937593%
722590	Board Of Funeral Services	1	\$300	0.00089799%	1	\$205	0.00066261%
722600	Administrative Office Of The Courts/Trial Support	279	\$83,678	0.25016426%	285	\$77,643	0.25149917%
722620	MS Dept Of Marine Resources	136	\$40,925	0.12235075%	141	\$38,413	0.12442435%
722630	Mississippi Auctioneers Commission	1	\$200	0.00059866%	1	\$273	0.00088349%
	Total Agencies/Universities	46,753	\$14,043,040	41.98336935%	48,283	\$13,169,233	42.65723296%
	Grand Total All	111,360	\$33,449,049	100.00000000%	113,188	\$30,872,218	100.00000000%



As of and for the fiscal year ended 6/30/2018

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Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources								
				Changes in Proportion and Differences Between				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between							
		June 30, 2017	June 30, 2018	Employer's Proportionate Share of Net OPEB Liability					Difference Between Expected and Actual Experience	Change of Assumptions	Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Employer Contributions	Total Deferred Inflows	
		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		Difference Between Expected and Actual Experience	Employer Contributions	Total Deferred Inflows					
		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		Difference Between Expected and Actual Experience	Employer Contributions	Total Deferred Inflows	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
COMMUNITY COLLEGES:																
711970	Coahoma Community College	1,434,906	1,469,159	2,991	0	75,690	78,681	0	104,681	0	0	104,681	70,236	14,753	84,989	
711980	Copiah-Lincoln Community College	2,089,395	2,059,602	4,193	0	6,451	10,644	0	146,751	0	310	147,061	98,463	1,316	99,779	
711990	East Central Community College	1,440,105	1,358,017	2,765	0	11,189	13,954	0	96,761	0	55,574	152,335	64,923	(7,911)	57,012	
712000	East MS Community College	2,114,812	2,025,449	4,124	0	76,612	80,736	0	144,317	0	53,563	197,880	96,830	6,381	103,211	
712010	Hinds Community College	7,250,783	7,287,910	14,839	0	251,502	266,341	0	519,278	0	0	519,278	348,412	50,054	398,466	
712020	Holmes Community College	2,461,985	2,398,816	4,884	0	0	4,884	0	170,921	0	50,083	221,004	114,680	(9,949)	104,731	
712030	Itawamba Community College	2,699,981	2,568,424	5,229	0	11,222	16,451	0	183,005	0	84,094	267,099	122,788	(13,185)	109,603	
712040	Jones Co Junior College	2,474,694	2,431,812	4,951	0	30,111	35,062	0	173,272	0	7,196	180,468	116,257	5,073	121,330	
712050	Meridian Community College	2,031,051	2,101,280	4,278	0	135,006	139,284	0	149,720	0	0	149,720	100,456	26,272	126,728	
712060	MS Delta Community College	1,645,752	1,587,827	3,233	0	0	3,233	0	113,136	0	41,105	154,241	75,909	(7,884)	68,025	
712070	MS Gulf Coast Community College	4,442,202	4,546,984	9,258	0	150,554	159,812	0	323,982	0	16,333	340,315	217,377	24,405	241,782	
712080	Northeast MS Community College	1,958,266	1,994,190	4,060	0	105,058	109,118	0	142,090	0	0	142,090	95,336	20,777	116,113	
712090	Northwest MS Community College	3,745,545	3,792,723	7,722	0	137,299	145,021	0	270,239	0	0	270,239	181,318	26,733	208,051	
712100	Pearl River Community College	2,587,337	2,589,263	5,272	0	73,448	78,720	0	184,490	0	0	184,490	123,785	14,675	138,460	
712110	Southwest MS Community College	1,275,472	1,264,241	2,574	0	18,326	20,900	0	90,080	0	0	90,080	60,439	3,732	64,171	
	Total Community Colleges	39,652,286	39,475,697	80,373	0	1,082,468	1,162,841	0	2,812,723	0	308,258	3,120,981	1,887,209	155,242	2,042,451	



Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources							
				Changes in Proportion and Differences Between			Changes in Proportion and Differences Between			Net Difference Between Projected and Actual Investment Earnings on OPEB Plan					
		June 30, 2017	June 30, 2018	Between		Total	Between		Difference	Total					
		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	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense			
SCHOOL DISTRICTS:															
712120	Aberdeen School District	1,229,260	1,098,686	2,237	0	10,829	13,066	0	78,284	0	101,854	180,138	52,525	(16,558)	35,967
712130	Alcorn County School District	2,675,141	2,722,981	5,544	0	76,939	82,483	0	194,018	0	51,803	245,821	130,177	3,226	133,403
712140	Amite County School District	1,144,344	1,165,834	2,374	0	33,834	36,208	0	83,068	0	37,734	120,802	55,735	(1,762)	53,973
712150	Amory School District	1,297,423	1,285,659	2,618	0	5,867	8,485	0	91,606	0	3,603	95,209	61,463	319	61,782
712160	Attala County School District	1,292,802	1,289,132	2,625	0	23,312	25,937	0	91,853	0	0	91,853	61,629	4,600	66,229
712170	Baldwyn School District	730,739	768,733	1,565	0	68,788	70,353	0	54,774	0	0	54,774	36,751	13,437	50,188
712180	Bay St. Louis-Waveland School	1,593,763	1,569,882	3,196	0	51,614	54,810	0	111,857	0	1,274	113,131	75,051	10,745	85,796
712200	Benton County School District	1,142,611	1,170,465	2,383	0	67,668	70,051	0	83,398	0	0	83,398	55,956	13,307	69,263
712210	Biloxi School District	4,127,378	4,365,221	8,888	0	370,413	379,301	0	311,031	0	0	311,031	208,688	71,468	280,156
712220	Booneville School District	1,021,880	987,544	2,011	0	0	2,011	0	70,364	0	17,934	88,298	47,211	(3,321)	43,890
712230	Brookhaven School District	2,719,621	2,718,929	5,536	0	72,001	77,537	0	193,729	0	0	193,729	129,983	14,385	144,368
712240	Calhoun County School District	2,181,820	2,202,581	4,485	0	46,331	50,816	0	156,938	0	12,087	169,025	105,299	6,008	111,307
712250	Canton School District	2,886,565	2,673,198	5,443	0	67,293	72,736	0	190,471	0	155,307	345,778	127,797	(14,444)	113,353
712260	Carroll County School District	926,566	988,701	2,013	0	104,614	106,627	0	70,447	0	0	70,447	47,267	20,393	67,660
712270	Chickasaw County School District	418,803	411,573	838	0	0	838	0	29,325	0	13,493	42,818	19,676	(2,838)	16,838
712280	Choctaw County School District	1,531,953	1,553,095	3,162	0	38,435	41,597	0	110,661	0	6,934	117,595	74,249	5,643	79,892
712290	Claiborne County School District	1,425,664	1,438,479	2,929	0	29,600	32,529	0	102,495	0	5,647	108,142	68,769	4,279	73,048
712300	Clarksdale School District	2,462,563	2,187,531	4,454	0	0	4,454	0	155,866	0	421,030	576,896	104,579	(83,620)	20,959
712320	Cleveland School District	3,108,964	3,029,200	6,168	0	0	6,168	0	215,837	0	48,127	263,964	144,817	(9,347)	135,470
712330	Clinton School District	3,571,669	3,711,103	7,556	0	220,365	227,921	0	264,424	0	0	264,424	177,416	42,179	219,595
712340	Coahoma Co Agriculture High School District	232,797	207,813	423	0	0	423	0	14,807	0	45,093	59,900	9,935	(9,056)	879
712350	Coahoma County School District	1,694,275	1,504,470	3,063	0	1,638	4,701	0	107,197	0	149,231	256,428	71,924	(27,287)	44,637
712360	Coffeeville School District	630,804	632,699	1,288	0	9,701	10,989	0	45,081	0	13,195	58,276	30,247	(1,011)	29,236
712370	Columbia School District	1,419,310	1,340,651	2,730	0	45,516	48,246	0	95,524	0	52,753	148,277	64,092	(85)	64,007
712380	Columbus School District	3,452,094	3,213,279	6,542	0	24,066	30,608	0	228,953	0	171,026	399,979	153,617	(26,550)	127,067
712390	Copiah County School District	2,016,032	2,008,083	4,089	0	18,407	22,496	0	143,080	0	17,734	160,814	96,000	(364)	95,636
712400	Corinth School District	1,917,252	1,866,261	3,800	0	64,134	67,934	0	132,975	0	21,556	154,531	89,220	9,654	98,874
712410	Covington County School District	2,586,760	2,643,676	5,383	0	85,136	90,519	0	188,367	0	0	188,367	126,386	15,798	142,184
712420	Desoto County School District	21,671,476	22,163,582	45,127	0	1,198,809	1,243,936	0	1,579,200	0	0	1,579,200	1,059,571	235,281	1,294,852
712440	Durant School District	370,857	364,685	743	0	529	1,272	0	25,985	0	850	26,835	17,434	(44)	17,390
712450	East Jasper School District	891,329	937,182	1,908	0	52,539	54,447	0	66,776	0	25,241	92,017	44,804	4,360	49,164
712460	East Tallahatchie School District	1,255,832	1,254,400	2,554	0	14,633	17,187	0	89,379	0	7,533	96,912	59,969	1,107	61,076
712470	Enterprise School District	777,530	786,099	1,601	0	52,318	53,919	0	56,011	0	0	56,011	37,581	10,647	48,228
712480	Forest School District	1,296,846	1,315,181	2,678	0	83,867	86,545	0	93,709	0	0	93,709	62,875	16,936	79,811
712490	Forrest County School District	2,164,490	2,211,843	4,503	0	70,028	74,531	0	157,598	0	13,411	171,009	105,741	10,115	115,856
712500	Forrest Co Agriculture High School Distict	549,932	528,504	1,076	0	3,288	4,364	0	37,657	0	12,301	49,958	25,266	(1,578)	23,688
712510	Franklin County School District	1,306,088	1,281,607	2,609	0	0	2,609	0	91,317	0	27,913	119,230	61,270	(5,788)	55,482
712520	George County School District	3,356,202	3,428,617	6,981	0	235,857	242,838	0	244,296	0	0	244,296	163,911	47,213	211,124
712530	Greene County School District	1,836,957	1,797,376	3,660	0	12,232	15,892	0	128,067	0	12,312	140,379	85,927	323	86,250
712540	Greenville School District	4,749,517	4,446,841	9,054	0	0	9,054	0	316,846	0	350,983	667,829	212,590	(68,830)	143,760
712550	Greenwood School District	2,557,299	2,595,052	5,284	0	66,373	71,657	0	184,903	0	2,730	187,633	124,061	11,710	135,771
712560	Grenada School District	3,808,510	3,816,457	7,771	0	170,176	177,947	0	271,930	0	0	271,930	182,453	34,678	217,131
712570	Gulfport School District	4,733,342	4,825,997	9,826	0	219,961	229,787	0	343,862	0	0	343,862	230,716	42,847	273,563
712580	Hancock County School District	3,158,643	3,147,289	6,408	0	117,845	124,253	0	224,251	0	0	224,251	150,462	24,251	174,713
712590	Harrison County School District	11,556,080	11,695,388	23,813	0	413,866	437,679	0	833,320	0	0	833,320	559,120	80,561	639,681
712600	Hattiesburg School District	3,833,927	3,800,249	7,738	0	18,313	26,051	0	270,775	0	304,295	575,070	181,678	(61,353)	120,325
712610	Hazlehurst School District	1,394,470	1,472,054	2,997	0	224,763	227,760	0	104,887	0	0	104,887	70,374	45,409	115,783
712630	Hinds County School District	4,229,623	3,952,490	8,048	0	0	8,048	0	281,623	0	278,200	559,823	188,956	(53,796)	135,160
712640	Hollandale School District	639,469	627,490	1,278	0	0	1,278	0	44,710	0	17,511	62,221	29,998	(3,652)	26,346
712650	Holly Springs School District	1,236,191	1,229,509	2,503	0	14,643	17,146	0	87,605	0	0	87,605	58,779	2,849	61,628
712660	Holmes County School District	2,472,383	2,505,906	5,102	0	61,492	66,594	0	178,551	0	106,674	285,225	119,800	(11,309)	108,491
712670	Houston School District	1,643,441	1,602,877	3,264	0	16,133	19,397	0	114,208	0	15,648	129,856	76,629	535	77,164
712680	Humphreys County School District	1,543,506	1,560,041	3,176	0	34,438	37,614	0	111,156	0	13,604	124,760	74,581	3,483	78,064
712710	Itawamba County School District	2,969,170	2,952,211	6,011	0	90,823	96,834	0	210,351	0	0	210,351	141,136	18,707	159,843



Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources							
		June 30, 2017	June 30, 2018	Changes in Proportion and Differences Between			Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between			Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
				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
Group Number	Employer Name	Liability	Liability	Experience	Assumptions	Contributions	Resources	Investments	Assumptions	Experience	Contributions	Resources	Expense	Share	Expense
712720	Jackson County School District	6,633,265	6,715,413	13,673	0	233,216	246,889	0	478,487	0	0	478,487	321,043	45,264	366,307
712730	Jackson Independent School District	26,350,519	25,900,156	52,734	0	0	52,734	0	1,845,438	0	492,766	2,338,204	1,238,205	(102,885)	1,135,320
712740	Jefferson County School District	1,312,443	1,256,137	2,558	0	0	2,558	0	89,502	0	70,277	159,779	60,052	(14,015)	46,037
712750	Jefferson Davis Co School District	1,496,716	1,417,640	2,886	0	0	2,886	0	101,010	0	78,928	179,938	67,773	(15,356)	52,417
712760	Jones County School District	6,990,258	6,956,220	14,163	0	313,714	327,877	0	495,645	0	0	495,645	332,555	65,148	397,703
712770	Kemper County School District	1,335,549	1,391,013	2,832	0	70,483	73,315	0	99,112	0	0	99,112	66,500	13,154	79,654
712780	Kosciusko School District	1,839,268	1,858,735	3,785	0	40,825	44,610	0	132,439	0	15,869	148,308	88,860	4,184	93,044
712790	Lafayette County School District	2,430,791	2,562,635	5,218	0	209,131	214,349	0	182,593	0	0	182,593	122,512	40,376	162,888
712800	Lamar County School District	8,282,483	8,310,186	16,920	0	336,268	353,188	0	592,118	0	0	592,118	397,284	67,964	465,248
712810	Lauderdale County School District	5,319,667	5,302,403	10,796	0	51,910	62,706	0	377,807	0	17,710	395,517	253,491	5,845	259,336
712820	Laurel School District	3,210,632	3,155,972	6,426	0	0	6,426	0	224,869	0	45,282	270,151	150,877	(9,401)	141,476
712830	Lawrence County School District	1,761,862	1,714,598	3,491	0	0	3,491	0	122,169	0	43,459	165,628	81,970	(8,691)	73,279
712840	Leake County School District	2,457,364	2,446,283	4,981	0	21,187	26,168	0	174,303	0	66,033	240,336	116,949	(10,126)	106,823
712850	Lee County School District	5,968,956	5,918,315	12,050	0	76,903	88,953	0	421,692	0	0	421,692	282,936	15,531	298,467
712860	Leflore County School District	2,170,845	2,060,759	4,196	0	0	4,196	0	146,833	0	125,995	272,828	98,518	(24,835)	73,683
712870	Leland School District	882,086	935,446	1,905	0	59,173	61,078	0	66,652	0	32,827	99,479	44,721	3,974	48,695
712880	Lincoln County School District	2,172,578	2,245,417	4,572	0	93,052	97,624	0	159,991	0	373	160,364	107,346	17,152	124,498
712890	Long Beach School District	2,135,030	2,191,583	4,462	0	141,189	145,651	0	156,155	0	0	156,155	104,773	27,891	132,664
712900	Louisville School District	2,615,065	2,533,113	5,158	0	0	5,158	0	180,489	0	66,568	247,057	121,100	(13,045)	108,055
712910	Lowndes County School District	4,313,962	4,356,538	8,870	0	92,980	101,850	0	310,412	0	47,435	357,847	208,272	7,127	215,399
712920	Lumberton School District	563,218	558,605	1,137	0	23,530	24,667	0	39,802	0	0	39,802	26,705	4,924	31,629
712930	Madison County School District	9,623,231	9,773,556	19,900	0	572,970	592,870	0	696,386	0	0	696,386	467,243	114,814	582,057
712940	Marion County School District	1,864,685	1,873,786	3,815	0	66,815	70,630	0	133,511	0	133,511	89,580	13,338	102,918	
712950	Marshall County School District	2,400,753	2,303,883	4,691	0	0	4,691	0	164,156	0	59,579	223,735	110,141	(11,112)	99,029
712960	Mccomb School District	2,405,952	2,280,149	4,643	0	0	4,643	0	162,465	0	146,770	309,235	109,007	(28,949)	80,058
712970	Meridian School District	5,414,981	5,320,927	10,834	0	82,077	92,911	0	379,127	0	15,947	395,074	254,377	14,510	268,887
712980	Monroe County School District	1,913,208	1,874,365	3,816	0	30,555	34,371	0	133,552	0	10,682	144,234	89,608	4,523	94,131
712990	Montgomery County School District	386,454	387,261	788	0	5,624	6,412	0	27,593	0	6,544	34,137	18,514	(351)	18,163
713000	Moss Point School District	2,067,444	2,068,863	4,212	0	74,972	79,184	0	147,411	0	0	147,411	98,906	15,194	114,100
713020	Natchez-Adams School District	3,550,873	3,566,387	7,261	0	136,682	143,943	0	254,112	0	0	254,112	170,498	27,455	197,953
713030	Neshoba County School District	2,656,079	2,560,320	5,213	0	0	5,213	0	182,428	0	80,413	262,841	122,401	(15,663)	106,738
713040	Nettleton School District	1,047,874	1,011,277	2,059	0	3,866	5,925	0	72,056	0	19,631	91,687	48,346	(2,812)	45,534
713050	New Albany School District	1,949,601	1,927,620	3,925	0	16,754	20,679	0	137,347	0	0	137,347	92,153	3,429	95,582
713060	Newton County School District	1,460,901	1,419,956	2,891	0	22,593	25,484	0	101,175	0	18,307	119,482	67,884	1,417	69,301
713070	Newton School District	936,386	928,499	1,890	0	26,694	28,584	0	66,157	0	0	66,157	44,389	5,548	49,937
713080	North Bolivar School District	1,272,584	1,162,361	2,367	0	21,058	23,425	0	82,821	0	83,001	165,822	55,569	(10,890)	44,679
713090	North Panola School District	1,502,493	1,505,049	3,064	0	51,645	54,709	0	107,238	0	0	107,238	71,952	10,399	82,351
713100	North Pike School District	1,887,791	1,927,042	3,924	0	134,166	138,090	0	137,306	0	0	137,306	92,126	26,913	119,039
713110	North Tippah School District	1,032,855	1,011,277	2,059	0	0	2,059	0	72,056	0	9,216	81,272	48,346	(1,786)	46,560
713120	Noxubee School District	1,728,357	1,700,126	3,462	0	0	3,462	0	121,137	0	44,092	165,229	81,278	(9,286)	71,992
713130	Ocean Springs School District	4,078,277	4,203,717	8,559	0	223,624	232,183	0	299,523	0	0	299,523	200,967	43,042	244,009
713140	Okolona School District	644,668	637,909	1,299	0	15,381	16,680	0	45,452	0	0	45,452	30,496	3,215	33,711
713160	Oxford School District	3,572,824	3,532,813	7,193	0	109,339	116,532	0	251,720	0	0	251,720	168,893	23,007	191,900
713170	Pascagoula School District	7,607,777	7,734,215	15,747	0	321,306	337,053	0	551,078	0	0	551,078	369,749	62,567	432,316
713180	Pass Christian School District	1,637,665	1,626,032	3,311	0	60,815	64,126	0	115,858	0	0	115,858	77,735	12,655	90,390
713190	Pearl School District	3,175,972	3,219,068	6,554	0	79,021	85,575	0	229,365	0	60,025	289,390	153,894	1,863	155,757
713200	Pearl River Co School District	2,084,773	2,208,949	4,498	0	156,292	160,790	0	157,392	0	0	157,392	105,603	29,445	135,048
713210	Perry County School District	1,218,284	1,200,566	2,444	0	14,565	17,009	0	85,543	0	492	86,035	57,395	3,008	60,403
713220	Petal School District	3,288,616	3,243,380	6,604	0	29,504	36,108	0	231,097	0	0	231,097	155,056	6,249	161,305
713230	Philadelphia School District	936,386	920,395	1,874	0	0	1,874	0	65,580	0	22,971	88,551	44,001	(4,818)	39,183
713240	Picayune School District	3,513,325	3,588,963	7,307	0	225,806	233,113	0	255,721	0	0	255,721	171,577	44,938	216,515
713250	Pontotoc School District	1,873,928	1,884,206	3,836	0	62,570	66,406	0	134,253	0	0	134,253	90,078	12,403	102,481
713260	Pontotoc County School District	2,723,087	2,719,508	5,537	0	31,301	36,838	0	193,770	0	47,850	241,620	130,011	(4,385)	125,626
713270	Poplarville School District	1,604,161	1,630,084	3,319	0	52,926	56,245	0	116,147	0	0	116,147	77,929	10,057	87,986
713280	Prentiss County School District	2,150,049	2,208,370	4,496	0	92,258	96,754	0	157,351	0	0	157,351	105,575	17,431	123,006



Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources								
				Changes in Proportion and Differences			Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences			Net Employer OPEB	Allocation due to Change in				
				Between				Between				Total	Deferred Inflows of	Share	Expense	
		June 30, 2017	June 30, 2018	Employer				Employer								Total
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual	Change of Assumptions	Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Contributions	Deferred Inflows of Resources						
713290	Quitman School District	1,747,998	1,687,391	3,436	0	0	3,436	0	120,230	0	99,322	219,552	80,669	(20,240)	60,429	
713300	Quitman County School District	1,254,099	1,315,760	2,679	0	94,863	97,542	0	93,751	0	0	93,751	62,902	18,216	81,118	
713310	Rankin County School District	15,138,147	15,252,513	31,055	0	545,721	576,776	0	1,086,772	0	0	1,086,772	729,175	107,981	837,156	
713320	Richton School District	623,295	610,124	1,242	0	0	1,242	0	43,473	0	17,588	61,061	29,168	(3,634)	25,534	
713330	Scott County School District	3,424,944	3,443,089	7,010	0	196,145	203,155	0	245,327	0	0	245,327	164,603	40,085	204,688	
713340	Senatobia School District	1,371,941	1,395,065	2,840	0	38,189	41,029	0	99,401	0	31,859	131,260	66,694	294	66,988	
713360	Simpson County School District	3,162,109	3,122,398	6,357	0	90,720	97,077	0	222,477	0	0	222,477	149,272	19,181	168,453	
713370	Smith County School District	2,262,693	2,258,152	4,598	0	24,600	29,198	0	160,898	0	18,082	178,980	107,955	709	108,664	
713380	South Delta School District	972,779	975,387	1,986	0	14,677	16,663	0	69,498	0	13,193	82,691	46,630	(89)	46,541	
713390	South Panola School District	3,836,815	3,836,138	7,811	0	90,300	98,111	0	273,333	0	0	273,333	183,394	17,887	201,281	
713400	South Pike School District	1,527,910	1,654,975	3,370	0	184,180	187,550	0	117,920	0	0	117,920	79,119	35,501	114,620	
713410	South Tippah School District	2,513,974	2,490,856	5,072	0	52,661	57,733	0	177,479	0	0	177,479	119,080	10,898	129,978	
713430	Starkville-Oktibbeha	4,758,760	4,850,888	9,877	0	143,546	153,423	0	345,636	0	0	345,636	231,906	26,592	258,498	
713440	Stone County School District	2,215,902	2,222,263	4,525	0	33,812	38,337	0	158,341	0	50,142	208,483	106,239	(4,407)	101,832	
713450	Sunflower School District	3,838,548	3,612,117	7,355	0	106,049	113,404	0	257,371	0	154,988	412,359	172,684	(6,139)	166,545	
713460	Tate County School District	1,887,214	1,867,418	3,802	0	13,505	17,307	0	133,057	0	0	133,057	89,275	2,704	91,979	
713470	Tishomingo Co School District	2,537,081	2,553,373	5,199	0	86,804	92,003	0	181,933	0	0	181,933	122,069	17,179	139,248	
713480	Tunica County School District	1,974,440	1,987,243	4,046	0	36,544	40,590	0	141,595	0	103,896	245,491	95,004	(15,338)	79,666	
713490	Tupelo School District	6,147,453	6,179,962	12,583	0	107,169	119,752	0	440,335	0	83,882	524,217	295,445	1,999	297,444	
713500	Union County School District	2,144,272	2,162,640	4,403	0	49,098	53,501	0	154,092	0	0	154,092	103,389	9,241	112,630	
713510	Union School District	790,816	764,102	1,556	0	0	1,556	0	54,444	0	14,440	68,884	36,529	(2,686)	33,843	
713520	Vicksburg-Warren School District	6,512,534	6,423,086	13,078	0	2,109	15,187	0	457,658	0	51,068	508,726	307,068	(10,475)	296,593	
713530	Walthall County School District	1,805,764	1,795,060	3,655	0	13,265	16,920	0	127,902	0	33,614	161,516	85,816	(4,696)	81,120	
713540	Water Valley School District	1,043,831	978,861	1,993	0	23,151	25,144	0	69,746	0	45,201	114,947	46,796	(3,444)	43,352	
713550	Wayne County School District	3,159,798	3,289,690	6,698	0	258,325	265,023	0	234,397	0	0	234,397	157,270	50,636	207,906	
713560	Webster County School District	1,539,463	1,477,842	3,009	0	10,716	13,725	0	105,299	0	35,906	141,205	70,651	(4,369)	66,282	
713570	West Bolivar School District	1,534,841	1,470,896	2,995	0	15,314	18,309	0	104,804	0	38,056	142,860	70,319	(3,789)	66,530	
713580	West Jasper School District	1,411,800	1,384,645	2,819	0	48,845	51,664	0	98,659	0	6,526	105,185	66,196	9,184	75,380	
713590	West Point School District	2,820,712	2,780,288	5,661	0	2,857	8,518	0	198,101	0	599	198,700	132,917	497	133,414	
713600	West Tallahatchie School District	900,571	958,022	1,951	0	71,864	73,815	0	68,261	0	0	68,261	45,800	13,551	59,351	
713610	Western Line School District	1,768,794	1,804,322	3,674	0	74,749	78,423	0	128,562	0	0	128,562	86,259	14,405	100,664	
713620	Wilkinson County School District	1,108,529	1,079,004	2,197	0	0	2,197	0	76,881	0	37,781	114,662	51,584	(7,693)	43,891	
713630	Winona County School District	1,006,283	992,753	2,021	0	4,301	6,322	0	70,736	0	0	70,736	47,460	899	48,359	
713640	Yazoo City School District	1,829,448	1,903,887	3,876	0	90,141	94,017	0	135,656	0	24,297	159,953	91,019	11,524	102,543	
713650	Yazoo County School District	1,316,486	1,342,388	2,733	0	39,984	42,717	0	95,648	0	53,880	149,528	64,175	(4,059)	60,116	
	Total School Districts	404,786,858	403,925,030	822,423	0	11,758,371	12,580,794	0	28,780,478	0	5,179,983	33,960,461	19,310,391	1,279,513	20,589,904	



Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources							
				Changes in Proportion and Differences			Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences			Net Employer OPEB Expense	Allocation due to Change in Proportionate Share			
		June 30, 2017	June 30, 2018	Between				Between				Total Deferred Inflows of Resources			
		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 and Proportionate Share of		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Employer Contributions and Proportionate Share of					
AGENCIES AND UNIVERSITIES:															
721340	MS State Board of Examiners for Prof Counselors	0	6,367	13	0	5,727	5,740	0	454	0	0	454	304	1,061	1,365
721350	MS Dept Of Child Protection Services	8,781,581	10,592,071	21,566	0	8,150,173	8,171,739	0	754,706	0	0	754,706	506,374	1,686,098	2,192,472
721360	MS Board Of Optometry	5,777	6,946	14	0	5,343	5,357	0	495	0	0	495	332	1,105	1,437
721370	Charter School Authorizer Board	6,932	11,577	24	0	4,291	4,315	0	825	0	0	825	553	796	1,349
721380	Office Of State Public Defender	151,347	138,928	283	0	1,816	2,099	0	9,899	0	9,252	19,151	6,642	(1,326)	5,316
721390	Board Of Tax Appeals	37,548	38,205	78	0	1,066	1,144	0	2,722	0	2,798	5,520	1,826	(398)	1,428
721410	MS State Board Of Physical Therapy	20,796	20,839	42	0	380	422	0	1,485	0	0	1,485	996	72	1,068
721430	Military Department - Adjutant General's Office	665,464	654,117	1,332	0	6,232	7,564	0	46,607	0	1,768	48,375	31,271	998	32,269
721460	MS Business Finance Corp	28,305	27,786	57	0	525	582	0	1,980	0	108	2,088	1,328	91	1,419
721470	Mississippi State Bar	146,148	142,401	290	0	0	290	0	10,146	0	5,173	15,319	6,808	(1,059)	5,749
721480	MS Capital Post-Conviction Counsel	52,567	53,256	108	0	4,417	4,525	0	3,795	0	0	3,795	2,546	904	3,450
721490	MS Board Of Geologists	7,510	6,946	14	0	448	462	0	495	0	411	906	332	19	351
721500	MS Dept Of Transportation	20,545,040	20,318,161	41,369	0	171,226	212,595	0	1,447,710	0	0	1,447,710	971,348	34,876	1,006,224
721510	South MS Regional Center	2,823,600	2,603,156	5,300	0	0	5,300	0	185,480	0	310,644	496,124	124,449	(61,613)	62,836
721520	MS Dept Of Corrections	13,968,386	13,350,942	27,183	0	0	27,183	0	951,282	0	1,263,154	2,214,436	638,267	(258,324)	379,943
721530	Archives & History Dept	874,577	938,340	1,911	0	68,435	70,346	0	66,859	0	968	67,827	44,859	12,467	57,326
721540	Legislative Peer Committee	165,211	145,295	296	0	0	296	0	10,353	0	34,089	44,442	6,946	(6,816)	130
721550	MS Public Service Commission	623,872	555,710	1,131	0	38,804	39,935	0	39,595	0	53,395	92,990	26,567	(1,632)	24,935
721560	Dept Of Environmental Quality	2,574,629	2,563,214	5,219	0	26,839	32,058	0	182,634	0	0	182,634	122,539	5,093	127,632
721570	MS State Hospital	10,283,496	9,375,876	19,090	0	0	19,090	0	668,050	0	1,435,923	2,103,973	448,231	(286,596)	161,635
721580	MS Industries For The Blind	440,177	449,778	916	0	14,215	15,131	0	32,048	0	2,991	35,039	21,502	1,996	23,498
721590	MS Real Estate Commission	123,619	131,981	269	0	11,643	11,912	0	9,404	0	0	9,404	6,310	2,226	8,536
721600	Mississippi State Senate Staff	270,922	254,122	517	0	0	517	0	18,107	0	21,585	39,692	12,149	(4,270)	7,879
721610	Mississippi State Senate Members	308,470	304,483	620	0	3,560	4,180	0	21,695	0	0	21,695	14,556	749	15,305
721620	MS House Of Representatives Staff	347,751	340,373	693	0	6,737	7,430	0	24,252	0	2,227	26,479	16,272	1,021	17,293
721630	MS House Of Representatives Members	749,802	740,368	1,507	0	3,368	4,875	0	52,753	0	0	52,753	35,395	688	36,083
721640	Attorney General'S Office	1,987,727	1,951,354	3,973	0	15,306	19,279	0	139,038	0	7,515	146,553	93,288	1,865	95,153
721650	MS Arts Commission	72,207	71,200	145	0	9	154	0	5,073	0	6,446	11,519	3,404	1,370)	2,034
721660	Boswell Regional Center	3,955,235	3,864,503	7,868	0	22,148	30,016	0	275,354	0	31,464	306,818	184,750	(1,115)	183,635
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,898,988	6,801,085	13,847	0	0	13,847	0	484,591	0	107,297	591,888	325,139	(22,813)	302,326
721680	State Insurance Department	877,465	881,611	1,795	0	15,154	16,949	0	62,817	0	0	62,817	42,147	2,814	44,961
721690	Ellisville State School	8,620,414	7,636,966	15,549	0	0	15,549	0	544,149	0	921,305	1,465,454	365,099	(174,641)	190,458
721700	MS Port Authority/Gulfport	195,827	193,920	395	0	8,622	9,017	0	13,817	0	0	13,817	9,271	1,813	11,084
721710	State Dept Of Health	12,502,286	11,618,399	23,656	0	0	23,656	0	827,834	0	1,445,813	2,273,647	555,439	(290,065)	265,374
721720	State Soil & Water Conservation	65,276	62,517	127	0	0	127	0	4,454	0	2,671	7,125	2,989	(523)	2,466
721730	Banking & Consumer Finance	429,779	486,825	991	0	65,053	66,044	0	34,687	0	0	34,687	23,274	12,276	35,550
721740	Yellow Creek Port Authority	62,387	62,517	127	0	908	1,035	0	4,454	0	2,707	7,161	2,989	(408)	2,581
721750	MS Workers Compensation Commission	375,479	373,947	761	0	3,382	4,143	0	26,644	0	2,810	29,454	17,877	28	17,905
721760	Veterans Home Purchase Board	116,687	117,510	239	0	3,909	4,148	0	8,373	0	0	8,373	5,618	770	6,388
721770	MS State Personnel Board	342,552	299,852	611	0	0	611	0	21,365	0	37,412	58,777	14,335	(7,021)	7,314
721780	State Veterans Affairs Board	3,211,210	3,153,656	6,421	0	17,723	24,144	0	224,704	0	11,056	235,760	150,766	1,724	152,490
721790	State Fair Commission	127,085	119,825	244	0	0	244	0	8,538	0	6,128	14,666	5,728	(1,168)	4,560
721800	MS Dept Of Information Technology Services	883,819	849,774	1,730	0	0	1,730	0	60,548	0	62,725	123,273	40,625	(12,811)	27,814
721810	State Aid Road Construction	346,018	340,373	693	0	10,506	11,199	0	24,252	0	691	24,943	16,272	2,108	18,380
721820	Rehabilitation Services	6,543,150	6,170,122	12,563	0	178,542	191,105	0	439,634	0	252,552	692,186	294,974	(8,781)	286,193
721830	MS Gaming Commission	766,554	736,316	1,499	0	0	1,499	0	52,464	0	26,396	78,860	35,201	(5,135)	30,066
721840	MS Department Of Revenue	4,871,403	4,831,207	9,837	0	25,602	35,439	0	344,233	0	96,983	441,216	230,965	(15,893)	215,072
721850	Joint Legislative Budget Office	147,303	160,346	326	0	21,273	21,599	0	11,425	0	0	11,425	7,666	4,151	11,817
721860	MS Finance And Administration	2,795,872	2,802,285	5,706	0	62,856	68,562	0	199,668	0	0	199,668	133,968	12,237	146,205
721870	MS Cosmetology Board	69,319	56,150	114	0	4,452	4,566	0	4,001	0	10,965	14,966	2,684	(1,084)	1,600
721880	Board Social Workers, Marriage, Family Therapists	20,796	20,839	42	0	380	422	0	1,485	0	0	1,485	996	72	1,068
721890	MS Library Commission	292,873	285,959	582	0	4,857	5,439	0	20,375	0	2,505	22,880	13,671	569	14,240
721900	MS Emergency Management	779,263	773,364	1,575	0	29,685	31,260	0	55,104	0	0	55,104	36,972	6,190	43,162
721910	MS Secretary Of State	653,911	644,277	1,312	0	0	1,312	0	45,906	0	11,808	57,714	30,801	(2,502)	28,299



Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources							
				Changes in Proportion and Differences Between			Changes in Proportion and Differences Between								
		June 30, 2017	June 30, 2018				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan								
		Employer's Proportionate Share of Net OPEB	Employer's Proportionate Share of Net OPEB	Difference Between Expected and Actual	Employer Contributions and Proportionate Share of	Total Deferred Outflows of	Difference Between Expected and Actual	Employer Contributions and Proportionate Share of	Total Deferred Inflows of	Net Employer OPEB	Allocation due to Change in Proportionate	Total OPEB			
		Liability	Liability	Experience	Assumptions	Contributions	Resources	Experience	Contributions	Resources	Expense	Share	Expense		
721920	MS Dept Of Human Services	12,536,946	10,077,460	20,518	0	0	20,518	0	718,039	0	8,648,016	9,366,055	481,772	(1,783,376)	(1,301,604)
721930	MS Board Of Nursing	161,167	180,027	367	0	19,600	19,967	0	12,827	0	0	12,827	8,607	3,646	12,253
721940	MS Dept Of Education	3,999,715	4,037,004	8,220	0	98,582	106,802	0	287,645	0	0	287,645	192,997	18,651	211,648
721950	MS Community College Board	286,519	316,060	644	0	57,271	57,915	0	22,520	0	0	22,520	15,110	11,353	26,463
721960	Military Department - Army Guard	1,497,294	1,555,410	3,167	0	81,391	84,558	0	110,826	0	0	110,826	74,359	15,351	89,710
721970	Military Department - Air Guard	1,169,183	1,157,151	2,356	0	4,000	6,356	0	82,449	0	1,139	83,588	55,320	498	55,818
721980	Military Department - Ycp (Shelby Base Ops)	449,997	437,043	890	0	11,730	12,620	0	31,140	0	5,947	37,087	20,894	1,395	22,289
721990	Educational Television (MS Public Broadcasting)	629,649	582,338	1,186	0	0	1,186	0	41,493	0	85,527	127,020	27,840	(17,245)	10,595
722010	Pearl River Basin Development Dist.	20,796	20,260	41	0	78	119	0	1,444	0	219	1,663	969	(24)	945
722020	MS Dept Of Wildlife, Fisheries & Parks	3,350,426	3,441,352	7,007	0	159,271	166,278	0	245,203	0	0	245,203	164,520	30,461	194,981
722040	Public Employees Retirement System	1,030,545	1,013,014	2,063	0	7,159	9,222	0	72,179	0	2,703	74,882	48,429	1,022	49,451
722050	MS Bureau Of Narcotics	981,444	905,924	1,845	0	0	1,845	0	64,549	0	106,822	171,371	43,309	(21,197)	22,112
722060	North MS Regional Center	5,808,945	5,247,990	10,685	0	0	10,685	0	373,930	0	608,313	982,243	250,890	(117,544)	133,346
722070	MS Oil & Gas Board	195,249	176,554	359	0	0	359	0	12,580	0	21,590	34,170	8,440	(4,198)	4,242
722080	MS Animal Health Board	179,074	174,817	356	0	1,501	1,857	0	12,456	0	1,558	14,014	8,357	30	8,387
722090	State Treasurer's Office	235,107	230,388	469	0	0	469	0	16,416	0	18,437	34,853	11,014	(3,888)	7,126
722100	Pearl River Valley Water Supply	610,586	609,545	1,241	0	6,804	8,045	0	43,431	0	19,145	62,576	29,140	(2,813)	26,327
722110	Medicaid Division	6,276,271	6,381,407	12,993	0	405,802	418,795	0	454,688	0	0	454,688	305,075	81,539	386,614
722120	MS Dept Of Agriculture & Commerce	1,205,576	1,150,784	2,343	0	0	2,343	0	81,996	0	41,715	123,711	55,015	(7,938)	47,077
722130	MS Office Of State Auditor	727,273	849,774	1,730	0	120,822	122,552	0	60,548	0	0	60,548	40,625	22,413	63,038
722150	Governor's Office	140,371	145,295	296	0	6,207	6,503	0	10,353	0	8,711	19,064	6,946	(704)	6,242
722160	Pat Harrison Waterway District	248,394	232,704	474	0	0	474	0	16,581	0	24,311	40,892	11,125	(4,870)	6,255
722170	MS State Board Of Pharmacy	106,289	109,984	224	0	11,775	11,999	0	7,837	0	0	7,837	5,258	2,377	7,635
722180	MS Supreme Court	1,693,698	1,679,866	3,420	0	58,076	61,496	0	119,694	0	0	119,694	80,309	12,107	92,416
722190	Barber Examiners Board	20,796	20,839	42	0	2,476	2,518	0	1,485	0	0	1,485	996	519	1,515
722200	Grand Gulf Military	32,349	27,786	57	0	0	57	0	1,980	0	5,253	7,233	1,328	(1,016)	312
722210	Tombigbee River Valley Water Mgt	95,891	84,514	172	0	0	172	0	6,022	0	9,920	15,942	4,040	(1,863)	2,177
722220	MS Development Authority	1,547,550	1,489,420	3,033	0	0	3,033	0	106,124	0	70,168	176,292	71,204	(14,028)	57,176
722230	Mental Health Dept Of MS	613,474	549,922	1,120	0	0	1,120	0	39,183	0	79,003	118,186	26,290	(15,448)	10,842
722240	MS Motor Vehicle Commission	20,796	20,839	42	0	2,058	2,100	0	1,485	0	0	1,485	996	429	1,425
722250	District Attorneys & Staff	1,319,952	1,325,022	2,698	0	21,293	23,991	0	94,410	0	164	94,574	63,345	3,908	67,253
722260	State Architecture Board	13,864	14,472	29	0	773	802	0	1,031	0	0	1,031	692	145	837
722270	East MS State Hospital	7,656,300	6,594,430	13,427	0	0	13,427	0	469,866	0	1,128,030	1,597,896	315,259	(216,343)	98,916
722280	MS State Board Of Contractors	101,090	104,196	212	0	4,074	4,286	0	7,424	0	6,340	13,764	4,981	(594)	4,387
722290	State Fire Academy	408,405	382,051	778	0	0	778	0	27,222	0	21,213	48,435	18,265	(4,003)	14,262
722310	Hudspeth Center	4,858,695	4,420,792	9,001	0	0	9,001	0	314,990	0	470,399	785,389	211,344	(90,921)	120,423
722320	Professional Engineers & Land Surveyors Board	34,660	34,732	71	0	632	703	0	2,475	0	0	2,475	1,660	120	1,780
722330	University Medical Center	57,663,707	56,789,547	115,630	0	170,414	286,044	0	4,046,365	0	55,209	4,101,574	2,714,934	26,033	2,740,967
722340	University Of Southern MS	14,037,705	14,044,422	28,595	0	416,206	444,801	0	1,000,693	0	0	1,000,693	671,420	83,480	754,900
722360	MS Ethics Commission	41,591	38,784	79	0	993	1,072	0	2,763	0	1,998	4,761	1,854	(159)	1,695
722370	Nursing Home Administrators Board	13,864	13,893	28	0	253	281	0	990	0	0	990	664	48	712
722390	MS Judicial Performance Commission	20,796	24,891	51	0	6,121	6,172	0	1,774	0	0	1,774	1,190	1,194	2,384
722400	Alcorn State University	4,553,690	4,425,423	9,010	0	32,747	41,757	0	315,320	0	57,637	372,957	211,566	(3,705)	207,861
722410	Jackson State University	7,923,756	7,183,714	14,627	0	0	14,627	0	511,854	0	639,108	1,150,962	343,431	(120,394)	223,037
722420	University Of Mississippi	19,806,214	20,248,697	41,228	0	1,099,316	1,140,544	0	1,442,761	0	0	1,442,761	968,027	215,996	1,184,023
722430	Mississippi State University	30,245,677	29,735,715	60,544	0	0	60,544	0	2,118,730	0	277,872	2,396,602	1,421,571	(57,047)	1,364,524
722450	MS Dept Of Employment Security	2,902,739	2,873,486	5,851	0	10,488	16,339	0	204,742	0	153,336	358,078	137,372	(30,682)	106,690
722470	MS University Of Women	2,342,410	2,364,085	4,813	0	64,963	69,776	0	168,446	0	0	168,446	113,019	12,466	125,485
722480	MS Valley State University	3,175,395	3,080,140	6,271	0	18,011	24,282	0	219,466	0	45,417	264,883	147,252	(4,579)	142,673
722490	State Dental Examiners Board	35,815	40,521	83	0	4,686	4,769	0	2,887	0	3,224	6,111	1,937	182	2,119
722510	MS Forestry Commission	2,377,647	1,767,854	3,599	0	0	3,599	0	125,963	0	696,230	822,193	84,516	(133,839)	(49,323)
722520	Medical Licensure Board	122,464	113,458	231	0	0	231	0	8,084	0	11,968	20,052	5,424	(2,367)	3,057
722530	Public Accountancy Board Of MS	32,349	33,574	68	0	1,512	1,580	0	2,392	0	1,979	4,371	1,605	(141)	1,464
722540	University Press Of MS	131,129	138,928	283	0	10,838	11,121	0	9,899	0	0	9,899	6,642	2,067	8,709
722550	MS Institutions Of Higher Learning	581,703	552,816	1,126	0	0	1,126	0	39,389	0	34,500	73,889	26,428	(6,828)	19,600



Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2018

Group Number	Employer Name			Deferred Outflows of Resources				Deferred Inflows of Resources							
				Changes in Proportion and Differences Between				Changes in Proportion and Differences Between							
		June 30, 2017	June 30, 2018	Difference Between Expected and Actual				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan							
		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	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense		
722560	Delta State University	3,212,943	3,268,272	6,654	0	129,199	135,853	0	232,871	0	0	232,871	156,246	24,994	181,240
722570	MS Prison Industries	230,486	211,865	431	0	22,667	23,098	0	15,096	0	13,827	28,923	10,129	2,263	12,392
722590	Board Of Funeral Services	5,199	6,946	14	0	1,638	1,652	0	495	0	1,239	1,734	332	39	371
722600	Administrative Office Of The Courts/Trial Support	1,973,285	1,935,146	3,940	0	60,566	64,506	0	137,883	0	9,287	147,170	92,513	11,166	103,679
722620	MS Dept Of Marine Resources	976,245	946,444	1,927	0	57,725	59,652	0	67,436	0	14,426	81,862	45,247	9,610	54,857
722630	Mississippi Auctioneers Commission	6,932	4,631	9	0	25	34	0	330	0	1,982	2,312	221	(361)	(140)
	Total Agencies/Universities	334,692,489	324,762,355	661,238	0	12,205,355	12,866,593	0	23,139,968	0	19,595,617	42,735,585	15,525,870	(1,443,100)	14,082,770
	Grand Total All	784,609,000	773,550,000	1,575,000	0	25,254,242	26,829,242	0	55,117,000	0	25,254,256	80,371,256	36,981,000	0	36,981,000



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

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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% - 2.89%	Plus 1% - 4.89%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
LIBRARIES:											
711430	Amory Municipal Library	17,159	20,073	20,533	16,796	(573)	(573)	(573)	(573)	(525)	(167)
711440	Evans Memorial Library	12,869	15,055	15,400	12,597	(503)	(503)	(503)	(503)	(364)	(12)
711450	Wilkinson County Library System	19,304	22,583	23,100	18,895	877	877	877	877	742	174
711460	Covington County Library System	32,173	37,638	38,499	31,492	(191)	(191)	(191)	(191)	(189)	(71)
711470	Sharkey Issaquena County Library System	19,304	22,583	23,100	18,895	(220)	(220)	(220)	(220)	(165)	(18)
711490	Wayne Co Library System	64,346	75,276	76,999	62,983	(374)	(374)	(374)	(374)	(305)	(63)
711500	Benton Co Library System	19,304	22,583	23,100	18,895	(1,291)	(1,291)	(1,291)	(1,291)	(916)	(18)
711510	Lamar Co Library	112,070	131,105	134,106	109,696	475	475	475	475	534	271
711520	Bolivar Co Library	83,650	97,858	100,099	81,878	2,346	2,346	2,346	2,346	2,036	526
711530	Carnegie Public Library	56,303	65,866	67,374	55,110	384	384	384	384	454	249
711540	Carroll Co Library System	12,869	15,055	15,400	12,597	(235)	(235)	(235)	(235)	(177)	(12)
711550	Central Miss Regional Library	445,063	520,657	532,576	435,635	(6,687)	(6,687)	(6,687)	(6,687)	(5,145)	(621)
711560	Copiah-Jefferson Regional Library Sysem	31,101	36,383	37,216	30,442	82	82	82	82	(22)	(102)
711570	Dixie Regional Library System	90,085	105,386	107,798	88,177	(755)	(755)	(755)	(755)	(593)	(89)
711580	East Miss Regional Library	57,376	67,121	68,657	56,160	(300)	(300)	(300)	(300)	(278)	(94)
711590	Elizabeth Jones Library	32,173	37,638	38,499	31,492	(1,483)	(1,483)	(1,483)	(1,483)	(1,315)	(375)
711600	First Regional Library	493,323	577,113	590,325	482,873	(6,026)	(6,026)	(6,026)	(6,026)	(4,949)	(969)
711610	Greenwood-Leflore Public Library System	50,405	58,966	60,316	49,337	(1,490)	(1,490)	(1,490)	(1,490)	(1,225)	(240)
711620	Hancock Co Library System	153,895	180,034	184,156	150,635	(4,266)	(4,266)	(4,266)	(4,266)	(3,695)	(946)
711630	Harriette Person Memorial Library	12,869	15,055	15,400	12,597	(146)	(146)	(146)	(146)	(113)	(12)
711640	Harrison Co Library System	300,820	351,914	359,970	294,447	(4,470)	(4,470)	(4,470)	(4,470)	(3,749)	(820)
711650	The Library - Hattiesburg; Petal	116,896	136,751	139,881	114,420	(807)	(807)	(807)	(807)	(738)	(226)
711660	Judge George W. Armstrong Library	46,651	54,575	55,824	45,663	(1,589)	(1,589)	(1,589)	(1,589)	(1,571)	(614)
711670	Humphreys Co Library System	15,550	18,192	18,608	15,221	(858)	(858)	(858)	(858)	(923)	(434)
711680	Jackson-George Regional Library	401,093	469,218	479,960	392,596	(2,614)	(2,614)	(2,614)	(2,614)	(1,748)	106
711690	Jackson-Hinds Library System	443,454	518,775	530,651	434,060	(4,421)	(4,421)	(4,421)	(4,421)	(4,955)	(2,474)
711700	Jennie Stephens Smith Library	28,420	33,247	34,008	27,818	150	150	150	150	225	159
711710	Kemper-Newton Library	50,405	58,966	60,316	49,337	1,258	1,258	1,258	1,258	1,584	933
711720	Laurel-Jones Co Library	76,143	89,076	91,115	74,530	(518)	(518)	(518)	(518)	(476)	(149)
711730	Lee-Itawamba Library System	151,750	177,525	181,589	148,536	(1,496)	(1,496)	(1,496)	(1,496)	(1,386)	(452)
711740	Lincoln-Lawrence-Franklin Regional Library System	108,317	126,714	129,615	106,022	(3,238)	(3,238)	(3,238)	(3,238)	(3,087)	(1,091)
711750	Long Beach Public Library	31,637	37,011	37,858	30,967	(454)	(454)	(454)	(454)	(368)	(68)
711760	Columbus-Lowndes Public Library	76,679	89,703	91,757	75,055	(1,316)	(1,316)	(1,316)	(1,316)	(980)	(77)
711770	Madison Co-Canton Public Library	169,446	198,226	202,764	165,856	(2,006)	(2,006)	(2,006)	(2,006)	(985)	558
711780	Marks-Quitman Co Public Library	12,869	15,055	15,400	12,597	(1,237)	(1,237)	(1,237)	(1,237)	(992)	(166)
711790	Marshall Co Library System	38,608	45,165	46,199	37,790	(438)	(438)	(438)	(438)	(338)	(37)
711800	Meridian-Lauderdale Co Library	102,954	120,441	123,198	100,773	1,452	1,452	1,452	1,452	629	(515)
711810	Mid Miss Regional Library System	194,112	227,082	232,280	190,000	(4,247)	(4,247)	(4,247)	(4,247)	(3,059)	(110)
711820	Neshoba Co Public Library	27,883	32,619	33,366	27,293	(1,104)	(1,104)	(1,104)	(1,104)	(708)	83
711830	Northeast Regional Library	110,998	129,851	132,823	108,646	(1,618)	(1,618)	(1,618)	(1,618)	(1,214)	(105)
711840	Noxubee Co Library	19,304	22,583	23,100	18,895	(130)	(130)	(130)	(130)	(107)	(18)
711850	Oktibbeha Co Library System	39,144	45,793	46,841	38,315	(858)	(858)	(858)	(858)	(942)	(456)
711860	Pearl River Co Library System	58,984	69,003	70,582	57,735	(1,320)	(1,320)	(1,320)	(1,320)	(1,112)	(247)
711870	Pike-Amite-Walthall Library System	108,317	126,714	129,615	106,022	(1,131)	(1,131)	(1,131)	(1,131)	(810)	(30)



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

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		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.89%	Plus 1% - 4.89%						
		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	2019	2020	2021	2022	2023	Thereafter
711880	Pine Forest Regional Library	65,955	77,158	78,924	64,558	(3,603)	(3,603)	(3,603)	(3,603)	(3,056)	(710)
711890	Yazoo Library Association	25,202	29,483	30,158	24,669	(371)	(371)	(371)	(371)	(247)	15
711900	South Miss Regional Library	57,376	67,121	68,657	56,160	(1,869)	(1,869)	(1,869)	(1,869)	(1,663)	(471)
711910	Sunflower Public Library	82,578	96,604	98,815	80,829	(1,346)	(1,346)	(1,346)	(1,346)	(1,288)	(459)
711920	Tallahatchie Co Library	12,333	14,428	14,758	12,072	(1,352)	(1,352)	(1,352)	(1,352)	(1,239)	(392)
711930	Tombigbee Regional Library System	51,477	60,221	61,599	50,387	(1,309)	(1,309)	(1,309)	(1,309)	(1,012)	(126)
711940	Warren Co-Vicksburg Public Library System	55,767	65,239	66,732	54,586	(949)	(949)	(949)	(949)	(475)	247
711950	Washington Co Library System	86,331	100,995	103,307	84,503	(1,730)	(1,730)	(1,730)	(1,730)	(1,474)	(351)
711960	Yalobusha Co Public Library System	6,971	8,155	8,342	6,823	(1,117)	(1,117)	(1,117)	(1,117)	(1,101)	(426)
	Total Libraries	4,990,065	5,837,631	5,971,265	4,884,363	(67,032)	(67,032)	(67,032)	(67,032)	(55,575)	(11,512)



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



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		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.89%	Plus 1% - 4.89%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of Net OPEB	Share of Net OPEB	Share of Net OPEB	Share of Net OPEB	2019	2020	2021	2022	2023	Thereafter
Liability	Liability	Liability	Liability								
SCHOOL DISTRICTS:											
712120	Aberdeen School District	1,017,746	1,190,610	1,217,866	996,187	(31,932)	(31,932)	(31,932)	(31,932)	(29,636)	(9,708)
712130	Alcorn County School District	2,522,380	2,950,806	3,018,357	2,468,949	(34,876)	(34,876)	(34,876)	(34,876)	(24,166)	332
712140	Amite County School District	1,079,948	1,263,376	1,292,298	1,057,071	(18,075)	(18,075)	(18,075)	(18,075)	(12,500)	206
712150	Amory School District	1,190,945	1,393,227	1,425,121	1,165,717	(17,671)	(17,671)	(17,671)	(17,671)	(13,944)	(2,096)
712160	Attala County School District	1,194,163	1,396,991	1,428,971	1,168,867	(13,438)	(13,438)	(13,438)	(13,438)	(10,590)	(1,574)
712170	Baldwyn School District	712,101	833,051	852,121	697,016	2,680	2,680	2,680	2,680	3,153	1,706
712180	Bay St. Louis-Waveland School	1,454,229	1,701,230	1,740,175	1,423,424	(11,222)	(11,222)	(11,222)	(11,222)	(10,245)	(3,188)
712200	Benton County School District	1,084,237	1,268,395	1,297,431	1,061,270	(3,071)	(3,071)	(3,071)	(3,071)	(1,682)	619
712210	Biloxi School District	4,043,637	4,730,448	4,838,739	3,957,981	10,387	10,387	10,387	10,387	15,608	11,114
712220	Booneville School District	914,792	1,070,169	1,094,668	895,414	(17,139)	(17,139)	(17,139)	(17,139)	(14,456)	(3,275)
712230	Brookhaven School District	2,518,627	2,946,415	3,013,865	2,465,275	(23,660)	(23,660)	(23,660)	(23,660)	(18,701)	(2,851)
712240	Calhoun County School District	2,040,318	2,386,866	2,441,507	1,997,098	(24,812)	(24,812)	(24,812)	(24,812)	(18,051)	(910)
712250	Canton School District	2,476,265	2,896,858	2,963,174	2,423,810	(51,849)	(51,849)	(51,849)	(51,849)	(48,874)	(16,772)
712260	Carroll County School District	915,864	1,071,424	1,095,951	896,464	6,558	6,558	6,558	6,558	6,885	3,063
712270	Chickasaw County School District	381,253	446,008	456,218	373,177	(8,597)	(8,597)	(8,597)	(8,597)	(6,693)	(899)
712280	Choctaw County School District	1,438,679	1,683,038	1,721,567	1,408,203	(16,089)	(16,089)	(16,089)	(16,089)	(11,426)	(216)
712290	Claiborne County School District	1,332,507	1,558,833	1,594,519	1,304,281	(15,849)	(15,849)	(15,849)	(15,849)	(11,575)	(642)
712300	Clarksdale School District	2,026,377	2,370,556	2,424,824	1,983,452	(114,229)	(114,229)	(114,229)	(114,229)	(95,204)	(20,322)
712320	Cleveland School District	2,806,041	3,282,646	3,357,794	2,746,600	(51,733)	(51,733)	(51,733)	(51,733)	(42,493)	(8,371)
712330	Clinton School District	3,437,708	4,021,602	4,113,666	3,364,887	(9,749)	(9,749)	(9,749)	(9,749)	(2,834)	5,327
712340	Coahoma Co Agriculture High School District	192,503	225,200	230,355	188,425	(11,964)	(11,964)	(11,964)	(11,964)	(9,767)	(1,854)
712350	Coahoma County School District	1,393,637	1,630,345	1,667,668	1,364,115	(48,338)	(48,338)	(48,338)	(48,338)	(44,350)	(14,025)
712360	Coffeeville School District	586,089	685,636	701,332	573,674	(9,864)	(9,864)	(9,864)	(9,864)	(7,299)	(532)
712370	Columbia School District	1,241,886	1,452,820	1,486,079	1,215,579	(18,844)	(18,844)	(18,844)	(18,844)	(18,103)	(6,552)
712380	Columbus School District	2,976,559	3,482,127	3,561,841	2,913,506	(71,512)	(71,512)	(71,512)	(71,512)	(64,316)	(19,007)
712390	Copiah County School District	1,860,148	2,176,094	2,225,910	1,820,745	(28,462)	(28,462)	(28,462)	(28,462)	(21,872)	(2,598)
712400	Corinth School District	1,728,774	2,022,406	2,068,704	1,692,154	(16,460)	(16,460)	(16,460)	(16,460)	(15,482)	(5,275)
712410	Covington County School District	2,448,918	2,864,866	2,930,450	2,397,043	(21,194)	(21,194)	(21,194)	(21,194)	(14,083)	1,011
712420	Desoto County School District	20,530,803	24,017,954	24,567,781	20,095,898	(74,846)	(74,846)	(74,846)	(74,846)	(45,323)	9,443
712440	Durant School District	337,819	395,197	404,244	330,663	(5,147)	(5,147)	(5,147)	(5,147)	(4,191)	(784)
712450	East Jasper School District	868,141	1,015,594	1,038,843	849,751	(8,754)	(8,754)	(8,754)	(8,754)	(4,597)	2,043
712460	East Tallahatchie School District	1,161,989	1,359,353	1,390,472	1,137,375	(16,445)	(16,445)	(16,445)	(16,445)	(12,553)	(1,392)
712470	Enterprise School District	728,187	851,870	871,371	712,762	(353)	(353)	(353)	(353)	(435)	(245)
712480	Forest School District	1,218,293	1,425,219	1,457,846	1,192,485	(1,467)	(1,467)	(1,467)	(1,467)	(1,145)	(151)
712490	Forrest County School District	2,048,898	2,396,902	2,451,773	2,005,496	(20,835)	(20,835)	(20,835)	(20,835)	(13,967)	829
712500	Forrest Co Agriculture High School Distict	489,569	572,722	585,833	479,199	(8,973)	(8,973)	(8,973)	(8,973)	(7,748)	(1,954)
712510	Franklin County School District	1,187,192	1,388,836	1,420,630	1,162,043	(23,721)	(23,721)	(23,721)	(23,721)	(18,803)	(2,934)
712520	George County School District	3,176,033	3,715,481	3,800,537	3,108,755	(762)	(762)	(762)	(762)	376	1,214
712530	Greene County School District	1,664,964	1,947,758	1,992,346	1,629,695	(24,827)	(24,827)	(24,827)	(24,827)	(20,724)	(4,455)
712540	Greenville School District	4,119,244	4,818,897	4,929,213	4,031,986	(131,053)	(131,053)	(131,053)	(131,053)	(110,092)	(24,471)
712550	Greenwood School District	2,403,876	2,812,173	2,876,550	2,352,954	(24,602)	(24,602)	(24,602)	(24,602)	(17,372)	(196)
712560	Grenada School District	3,535,300	4,135,770	4,230,448	3,460,412	(18,724)	(18,724)	(18,724)	(18,724)	(15,670)	(3,417)
712570	Gulfport School District	4,470,469	5,229,776	5,349,498	4,375,771	(24,681)	(24,681)	(24,681)	(24,681)	(16,452)	1,101
712580	Hancock County School District	2,915,430	3,410,615	3,488,692	2,853,672	(19,788)	(19,788)	(19,788)	(19,788)	(16,852)	(3,994)



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

As of the Measurement Date of June 30, 2018

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% - 2.89%	Plus 1% - 4.89%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
712590	Harrison County School District	10,833,795	12,673,912	12,964,048	10,604,302	(83,088)	(83,088)	(83,088)	(83,088)	(60,364)	(2,925)
712600	Hattiesburg School District	3,520,286	4,118,206	4,212,481	3,445,716	(114,528)	(114,528)	(114,528)	(114,528)	(84,772)	(6,135)
712610	Hazlehurst School District	1,363,608	1,595,217	1,631,735	1,334,723	24,811	24,811	24,811	24,811	20,050	3,579
712630	Hinds County School District	3,661,312	4,283,185	4,381,237	3,583,755	(109,102)	(109,102)	(109,102)	(109,102)	(93,084)	(22,283)
712640	Hollandale School District	581,263	679,990	695,557	568,950	(12,432)	(12,432)	(12,432)	(12,432)	(9,778)	(1,437)
712650	Holly Springs School District	1,138,932	1,332,379	1,362,880	1,114,806	(14,355)	(14,355)	(14,355)	(14,355)	(11,331)	(1,708)
712660	Holmes County School District	2,321,298	2,715,569	2,777,735	2,272,126	(46,373)	(46,373)	(46,373)	(46,373)	(32,750)	(389)
712670	Houston School District	1,484,794	1,736,986	1,776,750	1,453,342	(21,893)	(21,893)	(21,893)	(21,893)	(18,568)	(4,319)
712680	Humphreys County School District	1,445,114	1,690,566	1,729,267	1,414,502	(18,346)	(18,346)	(18,346)	(18,346)	(13,239)	(523)
712710	Itawamba County School District	2,734,724	3,199,216	3,272,453	2,676,794	(22,602)	(22,602)	(22,602)	(22,602)	(18,945)	(4,164)
712720	Jackson County School District	6,220,692	7,277,274	7,443,868	6,088,919	(48,702)	(48,702)	(48,702)	(48,702)	(35,252)	(1,538)
712730	Jackson Independent School District	23,992,105	28,067,157	28,709,680	23,483,879	(465,296)	(465,296)	(465,296)	(465,296)	(367,962)	(56,324)
712740	Jefferson County School District	1,163,598	1,361,235	1,392,397	1,138,949	(31,592)	(31,592)	(31,592)	(31,592)	(25,860)	(4,993)
712750	Jefferson Davis Co School District	1,313,204	1,536,251	1,571,419	1,285,386	(35,193)	(35,193)	(35,193)	(35,193)	(29,625)	(6,655)
712760	Jones County School District	6,443,759	7,538,230	7,710,798	6,307,261	(32,188)	(32,188)	(32,188)	(32,188)	(29,598)	(9,418)
712770	Kemper County School District	1,288,537	1,507,395	1,541,903	1,261,242	(6,310)	(6,310)	(6,310)	(6,310)	(2,763)	2,206
712780	Kosciusko School District	1,721,803	2,014,251	2,060,362	1,685,330	(21,825)	(21,825)	(21,825)	(21,825)	(15,760)	(638)
712790	Lafayette County School District	2,373,847	2,777,045	2,840,618	2,323,562	4,518	4,518	4,518	4,518	7,672	6,012
712800	Lamar County School District	7,697,979	9,005,478	9,211,635	7,534,912	(48,317)	(48,317)	(48,317)	(48,317)	(38,897)	(6,765)
712810	Lauderdale County School District	4,911,778	5,746,042	5,877,582	4,807,732	(68,350)	(68,350)	(68,350)	(68,350)	(52,804)	(6,607)
712820	Laurel School District	2,923,473	3,420,024	3,498,317	2,861,545	(53,561)	(53,561)	(53,561)	(53,561)	(42,633)	(6,848)
712830	Lawrence County School District	1,588,285	1,858,054	1,900,589	1,554,640	(32,683)	(32,683)	(32,683)	(32,683)	(26,532)	(4,873)
712840	Leake County School District	2,266,067	2,650,958	2,711,645	2,218,065	(44,356)	(44,356)	(44,356)	(44,356)	(33,493)	(3,251)
712850	Lee County School District	5,482,316	6,413,486	6,560,306	5,366,184	(67,282)	(67,282)	(67,282)	(67,282)	(54,176)	(9,435)
712860	Leflore County School District	1,908,944	2,233,178	2,284,301	1,868,507	(53,670)	(53,670)	(53,670)	(53,670)	(44,592)	(9,360)
712870	Leland School District	866,532	1,013,712	1,036,918	848,176	(9,115)	(9,115)	(9,115)	(9,115)	(4,479)	2,538
712880	Lincoln County School District	2,079,999	2,433,286	2,488,989	2,035,938	(14,267)	(14,267)	(14,267)	(14,267)	(8,136)	2,464
712890	Long Beach School District	2,030,130	2,374,947	2,429,315	1,987,126	(2,775)	(2,775)	(2,775)	(2,775)	(857)	1,453
712900	Louisville School District	2,346,500	2,745,052	2,807,893	2,296,794	(48,490)	(48,490)	(48,490)	(48,490)	(39,940)	(7,999)
712910	Lowndes County School District	4,035,594	4,721,038	4,829,114	3,950,108	(53,832)	(53,832)	(53,832)	(53,832)	(38,964)	(1,705)
712920	Lumberton School District	517,453	605,342	619,199	506,491	(2,892)	(2,892)	(2,892)	(2,892)	(2,685)	(882)
712930	Madison County School District	9,053,544	10,591,285	10,833,745	8,861,762	(21,944)	(21,944)	(21,944)	(21,944)	(15,527)	(213)
712940	Marion County School District	1,735,745	2,030,561	2,077,045	1,698,977	(12,881)	(12,881)	(12,881)	(12,881)	(10,021)	(1,336)
712950	Marshall County School District	2,134,157	2,496,643	2,553,797	2,088,949	(43,349)	(43,349)	(43,349)	(43,349)	(36,905)	(8,743)
712960	Mccomb School District	2,112,172	2,470,924	2,527,489	2,067,430	(60,854)	(60,854)	(60,854)	(60,854)	(50,559)	(10,617)
712970	Meridian School District	4,928,937	5,766,116	5,898,116	4,824,527	(59,944)	(59,944)	(59,944)	(59,944)	(50,716)	(11,671)
712980	Monroe County School District	1,736,281	2,031,188	2,077,687	1,699,502	(21,704)	(21,704)	(21,704)	(21,704)	(18,559)	(4,488)
712990	Montgomery County School District	358,731	419,662	429,269	351,132	(5,770)	(5,770)	(5,770)	(5,770)	(4,296)	(349)
713000	Moss Point School District	1,916,451	2,241,960	2,293,284	1,875,855	(13,755)	(13,755)	(13,755)	(13,755)	(11,164)	(2,043)
713020	Natchez-Adams School District	3,303,653	3,864,778	3,953,252	3,233,672	(22,448)	(22,448)	(22,448)	(22,448)	(17,712)	(2,665)
713030	Neshoba County School District	2,371,702	2,774,535	2,838,051	2,321,463	(51,489)	(51,489)	(51,489)	(51,489)	(42,741)	(8,931)
713040	Nettleton School District	936,777	1,095,888	1,120,976	916,933	(16,962)	(16,962)	(16,962)	(16,962)	(14,462)	(3,452)
713050	New Albany School District	1,785,614	2,088,900	2,136,719	1,747,789	(23,543)	(23,543)	(23,543)	(23,543)	(19,059)	(3,437)
713060	Newton County School District	1,315,348	1,538,760	1,573,986	1,287,485	(18,452)	(18,452)	(18,452)	(18,452)	(16,034)	(4,156)
713070	Newton School District	860,097	1,006,185	1,029,219	841,878	(7,444)	(7,444)	(7,444)	(7,444)	(6,319)	(1,478)



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

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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% - 2.89%	Plus 1% - 4.89%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
713080	North Bolivar School District	1,076,730	1,259,613	1,288,448	1,053,922	(27,154)	(27,154)	(27,154)	(27,154)	(25,341)	(8,440)
713090	North Panola School District	1,394,173	1,630,973	1,668,309	1,364,640	(10,661)	(10,661)	(10,661)	(10,661)	(8,500)	(1,385)
713100	North Pike School District	1,785,077	2,088,272	2,136,078	1,747,264	(51)	(51)	(51)	(51)	402	586
713110	North Tippah School District	936,777	1,095,888	1,120,976	916,933	(15,936)	(15,936)	(15,936)	(15,936)	(13,004)	(2,465)
713120	Noxubee School District	1,574,879	1,842,372	1,884,548	1,541,518	(33,075)	(33,075)	(33,075)	(33,075)	(25,860)	(3,607)
713130	Ocean Springs School District	3,894,032	4,555,432	4,659,717	3,811,544	(15,779)	(15,779)	(15,779)	(15,779)	(8,122)	3,898
713140	Okolona School District	590,915	691,281	707,106	578,397	(5,711)	(5,711)	(5,711)	(5,711)	(4,824)	(1,104)
713160	Oxford School District	3,272,553	3,828,395	3,916,036	3,203,230	(26,426)	(26,426)	(26,426)	(26,426)	(23,210)	(6,274)
713170	Pascagoula School District	7,164,440	8,381,317	8,573,186	7,012,675	(45,655)	(45,655)	(45,655)	(45,655)	(31,723)	318
713180	Pass Christian School District	1,506,243	1,762,078	1,802,416	1,474,336	(10,097)	(10,097)	(10,097)	(10,097)	(8,900)	(2,444)
713190	Pearl School District	2,981,921	3,488,400	3,568,257	2,918,755	(43,180)	(43,180)	(43,180)	(43,180)	(30,599)	(496)
713200	Pearl River Co School District	2,046,217	2,393,766	2,448,565	2,002,872	(1,464)	(1,464)	(1,464)	(1,464)	3,377	5,877
713210	Perry County School District	1,112,121	1,301,014	1,330,798	1,088,563	(13,791)	(13,791)	(13,791)	(13,791)	(11,457)	(2,405)
713220	Petal School District	3,004,442	3,514,746	3,595,207	2,940,799	(39,134)	(39,134)	(39,134)	(39,134)	(32,133)	(6,320)
713230	Philadelphia School District	852,590	997,402	1,020,235	834,530	(17,697)	(17,697)	(17,697)	(17,697)	(13,890)	(1,999)
713240	Picayune School District	3,324,566	3,889,242	3,978,276	3,254,141	(5,281)	(5,281)	(5,281)	(5,281)	(2,749)	1,265
713250	Pontotoc School District	1,745,397	2,041,852	2,088,595	1,708,424	(13,962)	(13,962)	(13,962)	(13,962)	(10,729)	(1,270)
713260	Pontotoc County School District	2,519,163	2,947,042	3,014,507	2,465,799	(42,438)	(42,438)	(42,438)	(42,438)	(31,990)	(3,040)
713270	Poplarville School District	1,509,996	1,766,469	1,806,907	1,478,010	(12,752)	(12,752)	(12,752)	(12,752)	(8,916)	22
713280	Prentiss County School District	2,045,681	2,393,139	2,447,923	2,002,347	(13,470)	(13,470)	(13,470)	(13,470)	(8,267)	1,550
713290	Quitman School District	1,563,082	1,828,571	1,870,432	1,529,971	(43,851)	(43,851)	(43,851)	(43,851)	(34,992)	(5,720)
713300	Quitman County School District	1,218,829	1,425,846	1,458,487	1,193,010	(195)	(195)	(195)	(195)	1,879	2,692
713310	Rankin County School District	14,128,869	16,528,653	16,907,033	13,829,576	(105,442)	(105,442)	(105,442)	(105,442)	(79,994)	(8,234)
713320	Richton School District	565,176	661,171	676,307	553,204	(12,171)	(12,171)	(12,171)	(12,171)	(9,641)	(1,494)
713330	Scott County School District	3,189,438	3,731,164	3,816,579	3,121,876	(8,093)	(8,093)	(8,093)	(8,093)	(7,439)	(2,361)
713340	Senatobia School District	1,292,291	1,511,786	1,546,394	1,264,916	(19,227)	(19,227)	(19,227)	(19,227)	(13,403)	80
713360	Simpson County School District	2,892,372	3,383,641	3,461,100	2,831,103	(24,510)	(24,510)	(24,510)	(24,510)	(21,531)	(5,829)
713370	Smith County School District	2,091,795	2,447,086	2,503,106	2,047,485	(30,888)	(30,888)	(30,888)	(30,888)	(23,596)	(2,634)
713380	South Delta School District	903,531	1,056,996	1,081,193	884,392	(13,737)	(13,737)	(13,737)	(13,737)	(10,244)	(836)
713390	South Panola School District	3,553,532	4,157,098	4,252,264	3,478,257	(35,791)	(35,791)	(35,791)	(35,791)	(28,057)	(4,001)
713400	South Pike School District	1,533,054	1,793,443	1,834,499	1,500,579	12,344	12,344	12,344	12,344	13,619	6,635
713410	South Tippah School District	2,307,356	2,699,260	2,761,052	2,258,479	(23,956)	(23,956)	(23,956)	(23,956)	(19,835)	(4,087)
713430	Starkville-Oktibbeha	4,493,526	5,256,750	5,377,090	4,398,340	(41,285)	(41,285)	(41,285)	(41,285)	(28,117)	1,044
713440	Stone County School District	2,058,550	2,408,194	2,463,323	2,014,943	(35,502)	(35,502)	(35,502)	(35,502)	(26,263)	(1,875)
713450	Sunflower School District	3,346,015	3,914,334	4,003,943	3,275,136	(56,682)	(56,682)	(56,682)	(56,682)	(53,628)	(18,599)
713460	Tate County School District	1,729,847	2,023,661	2,069,987	1,693,203	(23,426)	(23,426)	(23,426)	(23,426)	(18,820)	(3,226)
713470	Tishomingo Co School District	2,365,268	2,767,008	2,830,351	2,315,164	(18,549)	(18,549)	(18,549)	(18,549)	(14,164)	(1,570)
713480	Tunica County School District	1,840,844	2,153,511	2,202,810	1,801,850	(43,145)	(43,145)	(43,145)	(43,145)	(31,108)	(1,213)
713490	Tupelo School District	5,724,688	6,697,024	6,850,335	5,603,422	(84,475)	(84,475)	(84,475)	(84,475)	(62,321)	(4,244)
713500	Union County School District	2,003,319	2,343,582	2,397,232	1,960,883	(21,020)	(21,020)	(21,020)	(21,020)	(15,485)	(1,026)
713510	Union School District	707,811	828,032	846,988	692,817	(13,378)	(13,378)	(13,378)	(13,378)	(11,274)	(2,542)
713520	Vicksburg-Warren School District	5,949,901	6,960,489	7,119,831	5,823,863	(100,351)	(100,351)	(100,351)	(100,351)	(79,627)	(12,508)
713530	Walthall County School District	1,662,819	1,945,249	1,989,780	1,627,596	(29,814)	(29,814)	(29,814)	(29,814)	(22,788)	(2,552)
713540	Water Valley School District	906,749	1,060,760	1,085,043	887,541	(17,141)	(17,141)	(17,141)	(17,141)	(15,959)	(5,280)
713550	Wayne County School District	3,047,340	3,564,930	3,646,539	2,982,788	4,605	4,605	4,605	4,605	7,074	5,132



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		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.89%	Plus 1% - 4.89%						
		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	2019	2020	2021	2022	2023	Thereafter
713560	Webster County School District	1,368,970	1,601,490	1,638,152	1,339,971	(25,048)	(25,048)	(25,048)	(25,048)	(21,714)	(5,574)
713570	West Bolivar School District	1,362,536	1,593,962	1,630,452	1,333,673	(24,371)	(24,371)	(24,371)	(24,371)	(21,348)	(5,719)
713580	West Jasper School District	1,282,639	1,500,495	1,534,845	1,255,469	(10,191)	(10,191)	(10,191)	(10,191)	(9,541)	(3,216)
713590	West Point School District	2,575,466	3,012,908	3,081,881	2,520,910	(38,407)	(38,407)	(38,407)	(38,407)	(31,031)	(5,523)
713600	West Tallahatchie School District	887,445	1,038,177	1,061,943	868,646	146	146	146	146	2,187	2,783
713610	Western Line School District	1,671,399	1,955,285	2,000,046	1,635,993	(10,842)	(10,842)	(10,842)	(10,842)	(7,240)	469
713620	Wilkinson County School District	999,515	1,169,282	1,196,050	978,342	(22,791)	(22,791)	(22,791)	(22,791)	(18,247)	(3,054)
713630	Winona County School District	919,618	1,075,815	1,100,443	900,137	(12,992)	(12,992)	(12,992)	(12,992)	(10,529)	(1,917)
713640	Yazoo City School District	1,763,629	2,063,180	2,110,411	1,726,270	(15,116)	(15,116)	(15,116)	(15,116)	(8,392)	2,920
713650	Yazoo County School District	1,243,495	1,454,702	1,488,004	1,217,154	(22,843)	(22,843)	(22,843)	(22,843)	(15,753)	314
	Total School Districts	374,168,095	437,720,434	447,740,889	366,242,075	(4,372,456)	(4,372,456)	(4,372,456)	(4,372,456)	(3,416,192)	(473,651)



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

As of the Measurement Date of June 30, 2018

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% - 2.89%	Plus 1% - 4.89%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
AGENCIES AND UNIVERSITIES:											
721340	MS State Board of Examiners for Prof Counselors	5,898	6,900	7,058	5,773	972	972	972	972	989	409
721350	MS Dept Of Child Protection Services	9,811,759	11,478,284	11,741,048	9,603,916	1,537,887	1,537,887	1,537,887	1,537,887	1,157,501	107,984
721360	MS Board Of Optometry	6,435	7,528	7,700	6,298	1,008	1,008	1,008	1,008	759	71
721370	Charter School Authorizer Board	10,724	12,546	12,833	10,497	634	634	634	634	660	294
721380	Office Of State Public Defender	128,693	150,551	153,998	125,967	(3,270)	(3,270)	(3,270)	(3,270)	(3,011)	(961)
721390	Board Of Tax Appeals	35,391	41,402	42,349	34,641	(933)	(933)	(933)	(933)	(647)	3
721410	MS State Board Of Physical Therapy	19,304	22,583	23,100	18,895	(220)	(220)	(220)	(220)	(165)	(18)
721430	Military Department - Adjutant General's Office	605,929	708,846	725,073	593,094	(8,155)	(8,155)	(8,155)	(8,155)	(6,775)	(1,416)
721460	MS Business Finance Corp	25,739	30,110	30,800	25,193	(298)	(298)	(298)	(298)	(252)	(62)
721470	Mississippi State Bar	131,910	154,315	157,848	129,116	(3,052)	(3,052)	(3,052)	(3,052)	(2,430)	(391)
721480	MS Capital Post-Conviction Counsel	49,332	57,711	59,033	48,287	159	159	159	159	105	(11)
721490	MS Board Of Geologists	6,435	7,528	7,700	6,298	(78)	(78)	(78)	(78)	(86)	(46)
721500	MS Dept Of Transportation	18,821,333	22,018,130	22,522,177	18,422,639	(249,429)	(249,429)	(249,429)	(249,429)	(201,523)	(35,876)
721510	South MS Regional Center	2,411,383	2,820,955	2,885,534	2,360,302	(98,038)	(98,038)	(98,038)	(98,038)	(81,504)	(17,168)
721520	MS Dept Of Corrections	12,367,385	14,467,982	14,799,188	12,105,406	(445,139)	(445,139)	(445,139)	(445,139)	(352,357)	(54,340)
721530	Archives & History Dept	869,213	1,016,849	1,040,127	850,801	(663)	(663)	(663)	(663)	1,950	3,221
721540	Legislative Peer Committee	134,591	157,452	161,056	131,740	(8,849)	(8,849)	(8,849)	(8,849)	(7,290)	(1,460)
721550	MS Public Service Commission	514,771	602,205	615,991	503,867	(9,408)	(9,408)	(9,408)	(9,408)	(10,373)	(5,050)
721560	Dept Of Environmental Quality	2,374,384	2,777,672	2,841,259	2,324,087	(30,773)	(30,773)	(30,773)	(30,773)	(24,088)	(3,396)
721570	MS State Hospital	8,685,160	10,160,332	10,392,926	8,501,182	(417,789)	(417,789)	(417,789)	(417,789)	(344,430)	(69,297)
721580	MS Industries For The Blind	416,643	487,410	498,568	407,817	(4,298)	(4,298)	(4,298)	(4,298)	(2,886)	170
721590	MS Real Estate Commission	122,258	143,024	146,298	119,668	379	379	379	379	578	414
721600	Mississippi State Senate Staff	235,401	275,383	281,688	230,414	(7,826)	(7,826)	(7,826)	(7,826)	(6,505)	(1,366)
721610	Mississippi State Senate Members	282,052	329,958	337,512	276,077	(3,512)	(3,512)	(3,512)	(3,512)	(2,894)	(573)
721620	MS House Of Representatives Staff	315,298	368,851	377,295	308,619	(3,742)	(3,742)	(3,742)	(3,742)	(3,249)	(832)
721630	MS House Of Representatives Members	685,826	802,313	820,680	671,298	(9,672)	(9,672)	(9,672)	(9,672)	(7,806)	(1,384)
721640	Attorney General'S Office	1,807,599	2,114,619	2,163,027	1,769,308	(25,440)	(25,440)	(25,440)	(25,440)	(21,114)	(4,400)
721650	MS Arts Commission	65,955	77,158	78,924	64,558	(2,366)	(2,366)	(2,366)	(2,366)	(1,759)	(142)
721660	Boswell Regional Center	3,579,807	4,187,836	4,283,705	3,503,976	(55,190)	(55,190)	(55,190)	(55,190)	(46,095)	(9,947)
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,300,052	7,370,114	7,538,834	6,166,598	(117,978)	(117,978)	(117,978)	(117,978)	(92,674)	(13,455)
721680	State Insurance Department	816,664	955,374	977,244	799,364	(9,522)	(9,522)	(9,522)	(9,522)	(7,144)	(636)
721690	Ellisville State School	7,074,355	8,275,931	8,465,387	6,924,498	(281,502)	(281,502)	(281,502)	(281,502)	(251,416)	(72,481)
721700	MS Port Authority/Gulfport	179,634	210,145	214,955	175,829	(900)	(900)	(900)	(900)	(873)	(327)
721710	State Dept Of Health	10,762,478	12,590,481	12,878,707	10,534,496	(452,637)	(452,637)	(452,637)	(452,637)	(369,393)	(70,050)
721720	State Soil & Water Conservation	57,912	67,748	69,299	56,685	(1,398)	(1,398)	(1,398)	(1,398)	(1,160)	(246)
721730	Banking & Consumer Finance	450,961	527,557	539,634	441,409	5,464	5,464	5,464	5,464	6,256	3,245
721740	Yellow Creek Port Authority	57,912	67,748	69,299	56,685	(1,283)	(1,283)	(1,283)	(1,283)	(940)	(54)
721750	MS Workers Compensation Commission	346,398	405,234	414,511	339,061	(5,204)	(5,204)	(5,204)	(5,204)	(4,008)	(487)
721760	Veterans Home Purchase Board	108,853	127,341	130,256	106,547	(874)	(874)	(874)	(874)	(660)	(69)
721770	MS State Personnel Board	277,762	324,940	332,379	271,878	(11,217)	(11,217)	(11,217)	(11,217)	(10,188)	(3,110)
721780	State Veterans Affairs Board	2,921,328	3,417,515	3,495,750	2,859,446	(42,404)	(42,404)	(42,404)	(42,404)	(34,962)	(7,038)
721790	State Fair Commission	110,998	129,851	132,823	108,646	(2,845)	(2,845)	(2,845)	(2,845)	(2,444)	(598)
721800	MS Dept Of Information Technology Services	787,171	920,872	941,953	770,497	(24,702)	(24,702)	(24,702)	(24,702)	(19,625)	(3,110)
721810	State Aid Road Construction	315,298	368,851	377,295	308,619	(2,655)	(2,655)	(2,655)	(2,655)	(2,403)	(721)



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

As of the Measurement Date of June 30, 2018

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% - 2.89%	Plus 1% - 4.89%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability						
						2019	2020	2021	2022	2023	Thereafter
721820	Rehabilitation Services	5,715,572	6,686,360	6,839,427	5,594,499	(95,117)	(95,117)	(95,117)	(95,117)	(89,741)	(30,872)
721830	MS Gaming Commission	682,072	797,922	816,188	667,624	(15,438)	(15,438)	(15,438)	(15,438)	(12,864)	(2,745)
721840	MS Department Of Revenue	4,475,295	5,235,422	5,355,273	4,380,494	(83,494)	(83,494)	(83,494)	(83,494)	(64,173)	(7,628)
721850	Joint Legislative Budget Office	148,533	173,761	177,739	145,387	1,907	1,907	1,907	1,907	1,854	692
721860	MS Finance And Administration	2,595,843	3,036,746	3,106,264	2,540,855	(26,974)	(26,974)	(26,974)	(26,974)	(20,735)	(2,475)
721870	MS Cosmetology Board	52,013	60,848	62,241	50,912	(1,870)	(1,870)	(1,870)	(1,870)	(2,000)	(920)
721880	Board Social Workers, Marriage, Family Therapists	19,304	22,583	23,100	18,895	(220)	(220)	(220)	(220)	(165)	(18)
721890	MS Library Commission	264,893	309,885	316,979	259,282	(3,432)	(3,432)	(3,432)	(3,432)	(2,963)	(750)
721900	MS Emergency Management	716,390	838,069	857,254	701,215	(4,631)	(4,631)	(4,631)	(4,631)	(4,131)	(1,189)
721910	MS Secretary Of State	596,813	698,182	714,165	584,171	(11,517)	(11,517)	(11,517)	(11,517)	(9,039)	(1,295)
721920	MS Dept Of Human Services	9,335,059	10,920,616	11,170,615	9,137,314	(1,924,386)	(1,924,386)	(1,924,386)	(1,924,386)	(1,476,041)	(171,952)
721930	MS Board Of Nursing	166,764	195,089	199,555	163,232	1,127	1,127	1,127	1,127	1,581	1,051
721940	MS Dept Of Education	3,739,600	4,374,770	4,474,919	3,660,384	(37,837)	(37,837)	(37,837)	(37,837)	(27,777)	(1,718)
721950	MS Community College Board	292,776	342,504	350,345	286,574	6,930	6,930	6,930	6,930	6,059	1,616
721960	Military Department - Army Guard	1,440,824	1,685,547	1,724,134	1,410,303	(6,413)	(6,413)	(6,413)	(6,413)	(2,829)	2,213
721970	Military Department - Air Guard	1,071,904	1,253,967	1,282,673	1,049,198	(15,694)	(15,694)	(15,694)	(15,694)	(12,472)	(1,984)
721980	Military Department - Ycp (Shelby Base Ops)	404,846	473,609	484,451	396,270	(4,720)	(4,720)	(4,720)	(4,720)	(4,282)	(1,305)
721990	Educational Television (MS Public Broadcasting)	539,438	631,061	645,507	528,011	(25,393)	(25,393)	(25,393)	(25,393)	(20,554)	(3,708)
722010	Pearl River Basin Development Dist.	18,768	21,955	22,458	18,370	(307)	(307)	(307)	(307)	(254)	(62)
722020	MS Dept Of Wildlife, Fisheries & Parks	3,187,830	3,729,282	3,814,654	3,120,302	(17,693)	(17,693)	(17,693)	(17,693)	(10,572)	2,419
722040	Public Employees Retirement System	938,386	1,097,770	1,122,901	918,508	(13,153)	(13,153)	(13,153)	(13,153)	(10,855)	(2,193)
722050	MS Bureau Of Narcotics	839,185	981,720	1,004,194	821,408	(33,873)	(33,873)	(33,873)	(33,873)	(28,136)	(5,898)
722060	North MS Regional Center	4,861,373	5,687,076	5,817,267	4,758,395	(190,977)	(190,977)	(190,977)	(190,977)	(165,384)	(42,266)
722070	MS Oil & Gas Board	163,547	191,326	195,706	160,083	(6,668)	(6,668)	(6,668)	(6,668)	(5,724)	(1,415)
722080	MS Animal Health Board	161,939	189,444	193,781	158,508	(2,416)	(2,416)	(2,416)	(2,416)	(2,035)	(458)
722090	State Treasurer's Office	213,416	249,664	255,380	208,895	(7,112)	(7,112)	(7,112)	(7,112)	(5,388)	(548)
722100	Pearl River Valley Water Supply	564,640	660,544	675,665	552,679	(11,342)	(11,342)	(11,342)	(11,342)	(8,465)	(698)
722110	Medicaid Division	5,911,293	6,915,324	7,073,632	5,786,073	(7,754)	(7,754)	(7,754)	(7,754)	(5,195)	318
722120	MS Dept Of Agriculture & Commerce	1,066,006	1,247,067	1,275,615	1,043,425	(24,040)	(24,040)	(24,040)	(24,040)	(20,421)	(4,787)
722130	MS Office Of State Auditor	787,171	920,872	941,953	770,497	10,522	10,522	10,522	10,522	12,744	7,172
722150	Governor's Office	134,591	157,452	161,056	131,740	(2,737)	(2,737)	(2,737)	(2,737)	(1,783)	170
722160	Pat Harrison Waterway District	215,561	252,173	257,946	210,994	(8,126)	(8,126)	(8,126)	(8,126)	(6,643)	(1,271)
722170	MS State Board Of Pharmacy	101,882	119,186	121,915	99,724	838	838	838	838	681	129
722180	MS Supreme Court	1,556,111	1,820,416	1,862,090	1,523,148	(11,399)	(11,399)	(11,399)	(11,399)	(9,962)	(2,640)
722190	Barber Examiners Board	19,304	22,583	23,100	18,895	227	227	227	227	143	(18)
722200	Grand Gulf Military	25,739	30,110	30,800	25,193	(1,405)	(1,405)	(1,405)	(1,405)	(1,228)	(328)
722210	Tombigbee River Valley Water Mgt	78,288	91,585	93,682	76,630	(3,046)	(3,046)	(3,046)	(3,046)	(2,755)	(831)
722220	MS Development Authority	1,379,695	1,614,036	1,650,985	1,350,469	(34,869)	(34,869)	(34,869)	(34,869)	(28,429)	(5,354)
722230	Mental Health Dept Of MS	509,409	595,932	609,575	498,618	(23,143)	(23,143)	(23,143)	(23,143)	(19,755)	(4,739)
722240	MS Motor Vehicle Commission	19,304	22,583	23,100	18,895	137	137	137	137	85	(18)
722250	District Attorneys & Staff	1,227,408	1,435,883	1,468,754	1,201,408	(14,633)	(14,633)	(14,633)	(14,633)	(11,019)	(1,032)
722260	State Architecture Board	13,406	15,682	16,041	13,122	(57)	(57)	(57)	(57)	(22)	21
722270	East MS State Hospital	6,108,622	7,146,169	7,309,762	5,979,222	(308,616)	(308,616)	(308,616)	(308,616)	(273,451)	(76,554)
722280	MS State Board Of Contractors	96,520	112,914	115,498	94,475	(2,052)	(2,052)	(2,052)	(2,052)	(1,364)	94
722290	State Fire Academy	353,905	414,016	423,494	346,409	(9,349)	(9,349)	(9,349)	(9,349)	(8,138)	(2,123)



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

As of the Measurement Date of June 30, 2018

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% - 2.89%	Plus 1% - 4.89%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	Share of Net OPEB Liability	2019	2020	2021	2022	2023	Thereafter
722310	Hudspeth Center	4,095,115	4,790,668	4,900,338	4,008,367	(152,780)	(152,780)	(152,780)	(152,780)	(131,941)	(33,327)
722320	Professional Engineers & Land Surveyors Board	32,173	37,638	38,499	31,492	(366)	(366)	(366)	(366)	(279)	(29)
722330	University Medical Center	52,605,897	61,540,986	62,949,801	51,491,534	(768,604)	(768,604)	(768,604)	(768,604)	(625,078)	(116,022)
722340	University Of Southern MS	13,009,777	15,219,484	15,567,894	12,734,190	(113,038)	(113,038)	(113,038)	(113,038)	(89,681)	(14,059)
722360	MS Ethics Commission	35,927	42,029	42,991	35,166	(702)	(702)	(702)	(702)	(658)	(223)
722370	Nursing Home Administrators Board	12,869	15,055	15,400	12,597	(146)	(146)	(146)	(146)	(113)	(12)
722390	MS Judicial Performance Commission	23,057	26,974	27,591	22,569	846	846	846	846	772	242
722400	Alcorn State University	4,099,404	4,795,687	4,905,471	4,012,566	(65,628)	(65,628)	(65,628)	(65,628)	(55,690)	(12,998)
722410	Jackson State University	6,654,494	7,784,758	7,962,969	6,513,532	(220,913)	(220,913)	(220,913)	(220,913)	(196,658)	(56,025)
722420	University Of Mississippi	18,756,987	21,942,855	22,445,178	18,359,656	(67,337)	(67,337)	(67,337)	(67,337)	(41,027)	8,158
722430	Mississippi State University	27,545,101	32,223,628	32,961,303	26,961,612	(473,128)	(473,128)	(473,128)	(473,128)	(379,353)	(64,193)
722450	MS Dept Of Employment Security	2,661,798	3,113,903	3,185,188	2,605,413	(70,890)	(70,890)	(70,890)	(70,890)	(53,294)	(4,885)
722470	MS University Of Women	2,189,924	2,561,882	2,620,529	2,143,534	(20,614)	(20,614)	(20,614)	(20,614)	(15,196)	(1,018)
722480	MS Valley State University	2,853,228	3,337,848	3,414,259	2,792,788	(47,678)	(47,678)	(47,678)	(47,678)	(40,453)	(9,436)
722490	State Dental Examiners Board	37,535	43,911	44,916	36,740	(385)	(385)	(385)	(385)	(69)	267
722510	MS Forestry Commission	1,637,617	1,915,766	1,959,622	1,602,927	(158,576)	(158,576)	(158,576)	(158,576)	(142,414)	(41,876)
722520	Medical Licensure Board	105,099	122,950	125,765	102,873	(3,955)	(3,955)	(3,955)	(3,955)	(3,297)	(704)
722530	Public Accountancy Board Of MS	31,101	36,383	37,216	30,442	(611)	(611)	(611)	(611)	(394)	47
722540	University Press Of MS	128,693	150,551	153,998	125,967	123	123	123	123	363	367
722550	MS Institutions Of Higher Learning	512,090	599,069	612,783	501,243	(14,563)	(14,563)	(14,563)	(14,563)	(12,044)	(2,467)
722560	Delta State University	3,027,500	3,541,720	3,622,798	2,963,368	(20,738)	(20,738)	(20,738)	(20,738)	(14,324)	258
722570	MS Prison Industries	196,257	229,591	234,847	192,099	(702)	(702)	(702)	(702)	(1,574)	(1,443)
722590	Board Of Funeral Services	6,435	7,528	7,700	6,298	(58)	(58)	(58)	(58)	42	108
722600	Administrative Office Of The Courts/Trial Support	1,792,585	2,097,054	2,145,061	1,754,612	(15,912)	(15,912)	(15,912)	(15,912)	(14,515)	(4,501)
722620	MS Dept Of Marine Resources	876,720	1,025,631	1,049,110	858,149	(3,633)	(3,633)	(3,633)	(3,633)	(4,745)	(2,933)
722630	Mississippi Auctioneers Commission	4,290	5,018	5,133	4,199	(426)	(426)	(426)	(426)	(418)	(156)
	Total Agencies/Universities	300,837,295	351,934,407	359,991,014	294,464,630	(5,987,387)	(5,987,387)	(5,987,387)	(5,987,387)	(4,931,966)	(987,464)
	Grand Total All	716,563,000	838,271,000	857,461,000	701,384,000	(10,824,000)	(10,824,000)	(10,824,000)	(10,824,000)	(8,721,000)	(1,525,000)



Schedule D – Summary of Main Plan Provisions

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
Hired after 7/1/2007

Any age with 25 years of service or
Age 60 with at least 4 years of service.
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
Hired after 7/1/2007

Any age with 4 years of service
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, 2019.

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	\$ 421	\$ 445	\$ 188
Retiree + Spouse (Non-Medicare)	881	969	712
Retiree + Spouse + Child(ren) (Non-Medicare)	1,123	1,211	954
Retiree + Child	540	605	348
Retiree + Children	727	766	509
Retiree + Spouse (Medicare)	N/A	633	376
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	793	536

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	\$ 673	\$ 696	\$ 188
Retiree + Spouse (Non-Medicare)	1,349	1,436	712
Retiree + Spouse + Child(ren) (Non-Medicare)	1,508	1,595	954
Retiree + Child	792	856	348
Retiree + Children	979	1,017	509
Retiree + Spouse (Medicare)	N/A	884	376
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,044	536

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



Schedule D – Summary of Main Plan Provisions

Life Insurance

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

Age	Rate
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 2019)**

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 \$100 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 \$100 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

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

VALUATION DATE: June 30, 2018

SINGLE EQUIVALENT INTEREST RATE: 3.89% 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
2018-19	7.25%	5.50%
2019-20	7.00%	5.25%
2020-21	6.75%	5.25%
2021-22	6.50%	5.00%
2022-23	6.25%	5.00%
2023-24	6.00%	5.00%
2024-25	5.75%	5.00%
2025-26	5.50%	5.00%
2026-27	5.25%	5.00%
2027-28	5.00%	5.00%
2028-29	4.75%	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	\$11,361	\$10,967
Base	\$10,986	\$10,018

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

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.

Benefit Amount	
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:

Participant Age	Annual Increase
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 inactives 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
Legacy Employees		
Select Coverage	100%	25%
Base Coverage	0%	25%
Horizon Employees		
Select Coverage	80%	25%
Base Coverage	20%	25%

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

ASSUMED AGE DIFFERENTIAL: For current inactives, 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:

Annual Rates of						
Age	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

Annual Rates of Service Retirements				
Age	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 1st year of employment and 23.5% for 2nd year.

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



Schedule E – Statement of Actuarial Assumptions and Methods

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

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.