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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, 2021**  
**FOR FINANCIAL REPORTING AS OF JUNE 30, 2022**







# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

January 19, 2022

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, 2021 (Measurement Date).

GASB Statement No. 75 (GASB 75) established 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, 2022 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, 2022 financial reporting results issued prior to the date of this report. The Plan should rely only on the June 30, 2022 (FYE 2022) financial accounting information provided herein.

Please note that the average employee count for breakdown by employer was changed to a 6-month average vs. a full year average for this analysis. This change was found to be immaterial.

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, 2021 (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, 2021 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  
January 19, 2022  
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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 let us know.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Edward J. Koebel'. The signature is written in a cursive style with a large initial 'E'.

Edward J. Koebel, FCA, EA, MAAA  
Chief Executive Officer





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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, 2021**

|  |                |
|--|----------------|
| <b>Valuation Date (VD):</b>                                      | June 30, 2021  |
| <b>Prior Measurement Date:</b>                                   | June 30, 2020  |
| <b>Measurement Date (MD):</b>                                    | June 30, 2021  |
| <b>Reporting Date (RD):</b>                                      | June 30, 2022  |
| <b>Membership Data as of Valuation Date:</b>                     |                |
| Covered Retirees in Medical                                      | 25,264         |
| Covered Retirees in Life Only                                    | 7,521          |
| Active Members   | <u>104,658</u> |
| Total Membership   | 137,443        |
| <b>Discount Rate:</b>  |                |
| Municipal Bond Index Rate at Prior Measurement Date              | 2.19%          |
| Municipal Bond Index Rate at Measurement Date                    | 2.13%          |
| Year in which Fiduciary Net Position is Projected to be Depleted | 2021           |
| Single Equivalent Interest Rate (SEIR) at Prior Measurement Date | 2.19%          |
| Single Equivalent Interest Rate (SEIR) at Measurement Date       | 2.13%          |
| <b>Net OPEB Liability as of Measurement Date (\$ thousands):</b> |                |
| Total OPEB Liability (TOL)                                       | \$ 644,726     |
| Fiduciary Net Position (FNP)                                     | <u>1,044</u>   |
| Net OPEB Liability (NOL = TOL – FNP)                             | \$ 643,682     |
| FNP as a percentage of TOL                                       | 0.16%          |
| <b>Collective OPEB Expense:</b>                                  | \$ (37,074)    |
| <b>Deferred Outflow of Resources:</b>                            | \$ 104,979     |
| <b>Deferred Inflow of Resources:</b>                             | \$ 223,041     |





## ***Section II – Introduction***

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

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

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

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

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

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



## ***Section II – Introduction***

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If, however, at a future measurement date, the FNP is projected to be depleted, 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 monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System).

The trust was established on June 28, 2018 with an initial contribution of \$1,000,000. As of June 30, 2021, the trust has \$1,044,424. 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, 2020 and the June 30, 2021 TOLs. The SEIR for 2020 is 2.19% and for 2021 is 2.13%.

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

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



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

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

**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, 2021, using the following key actuarial assumptions and other inputs:

|   |  |
|---|--|
| Inflation   | 2.40%  |
| Salary increases, including wage inflation  | 2.65% - 17.90%   |
| Municipal Bond Index Rate   |  |
| Measurement Date  | 2.13%  |
| Prior Measurement Date  | 2.19%  |
| Year FNP is projected to be depleted  |  |
| Measurement Date  | 2021   |
| Prior Measurement Date  | 2020   |
| Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation |  |
| Measurement Date  | 2.13%  |
| Prior Measurement Date  | 2.19%  |
| Health Care Cost Trends   |  |
| Medicare Supplement Claims  | 6.50% for 2022 decreasing to an ultimate rate of 4.50% by 2030 |
| Pre-Medicare  |  |

Mortality rates for service retirees were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 projection scale to account for future improvements in life expectancy.

The demographic actuarial assumptions used in the June 30, 2021 valuation were based on the results of the last actuarial experience study, dated April 20, 2021.

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, 2021 valuation were based on a review of recent plan experience done concurrently with the June 30, 2021 valuation.



### Section III – Financial Statement Notes

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**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 | \$ 596,216                   | \$ 643,682 | \$ 697,398  |

**Paragraph 94:**

- (a) **Discount rate (SEIR):** The discount rate used to measure the TOL at June 30, 2021 was 2.13 percent.
- (b) **Projected cash flows:** Since the trust had only \$1,044,424 as of June 30, 2021, the Plan was projected to be depleted immediately, in 2021.
- (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 monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System).
- (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 2.13 percent, as well as the Plan’s NOL calculated using a discount rate that is 1-percentage-point lower (1.13 percent) or 1-percentage-point higher (3.13 percent) than the current rate:



**Section III – Financial Statement Notes**

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| <b>Discount Rate Sensitivity</b> |                                |  |                                |
|----------------------------------|--------------------------------|--|--------------------------------|
|                                  | <b>1% Decrease<br/>(1.13%)</b> | <b>Current<br/>Discount Rate<br/>(2.13%)</b> | <b>1% Increase<br/>(3.13%)</b> |
| Net OPEB Liability               | \$ 712,464                     | \$ 643,682                                   | \$ 585,035                     |

**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, 2021, so no roll forward is needed. However, the expected TOL as of June 30, 2021 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 2021 (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, 2021, as shown in the following table. The impact of measuring the liabilities using a discount rate of 2.19% as opposed to the 2.13% used at the end of the period and the impact of the demographic assumption changes is shown as an assumption loss.



**Section III – Financial Statement Notes**

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| <b>TOL Roll-Forward<br/>(\$ thousands)</b>   |             |
|--|-------------|
| (a) Interest Rate (SEIR)   | 2.19%       |
| (b) TOL as of June 30, 2020  | \$779,245   |
| (c) Entry Age Service Cost for the period<br>July 1, 2020 – June 30, 2021                                | \$24,519    |
| (d) Actual Benefit Payments for the period<br>July 1, 2020 – June 30, 2021                               | \$25,864    |
| (e) Expected TOL as of June 30, 2021<br>= [(b) x (1 + (a))] + (c)<br>– [(d) x (1 + (a)) <sup>1/2</sup> ] | \$794,684   |
| (f) Actual TOL as of June 30, 2021 at 2.19% using old<br>assumptions and old plan provisions             | \$682,467   |
| (g) Actual TOL as of June 30, 2021 at 2.19% using old<br>assumptions only and new plan provisions        | \$633,895   |
| (h) Final TOL as of June 30, 2021 at 2.13% using new<br>assumptions and new plan provisions              | \$644,726   |
| (i) Experience (Gain)/Loss: (f) – (e)  | \$(112,217) |
| (j) Plan benefit change: (g) – (f)   | \$(48,572)  |
| (k) Assumption Change (Gain)/Loss: (h) – (g)   | \$10,831    |

**Paragraph 96(d):** Since the Prior Measurement Date, the Discount Rate has changed from 2.19% to 2.13%.





**Section III – Financial Statement Notes**

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**Paragraph 96(e):** There were changes in benefit terms since the Prior Measurement Date that impacted the Total OPEB Liability. The schedule of monthly retiree contributions was increased as of January 1, 2022. In addition, the in-network medical deductible was increased for the Select coverage beginning January 1, 2022.

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

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

**Paragraph 96(h):** Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive Plan members at the beginning of the fiscal year (5.9 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<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual experience                          | \$ 700                            | \$ 201,271                       |
| Changes of assumptions or other inputs                                      | 104,249                           | 21,770                           |
| Net difference between projected and actual earnings<br>on plan investments | <u>30</u>                         | <u>0</u>                         |
| Total   | \$ 104,979                        | \$ 223,041                       |



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

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**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:

| <b>Measurement Period Ending:</b> | <b>(\$ Thousands)</b> |
|-----------------------------------|-----------------------|
| June 30, 2022                     | \$ (29,782)           |
| June 30, 2023                     | \$ (27,680)           |
| June 30, 2024                     | \$ (20,489)           |
| June 30, 2025                     | \$ (24,645)           |
| June 30, 2026                     | \$ (15,466)           |
| Thereafter                        | \$ 0                  |

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



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

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

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

**Changes to benefit terms:** The schedule of monthly retiree contributions was increased as of January 1, 2022. In addition, the in-network medical deductible was increased for the Select coverage beginning January 1, 2022.

**Changes in actuarial assumptions and methods:** The SEIR was changed from 2.19% for the prior Measurement Date to 2.13% 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, 2020 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2021:

|  |                        |
|--|------------------------|
| Actuarial cost method  | Entry age              |
| Amortization method  | Level dollar           |
| Amortization period  | 30 years, open         |
| Asset valuation method   | Market Value of Assets |
| Price inflation  | 2.75%                  |
| Salary increases, including wage inflation   | 3.00% to 18.25%        |
| Initial health care cost trend rates   |                        |
| Medicare Supplement Claims – Pre Medicare  | 7.00%                  |
| Ultimate health care cost trend rates  |                        |
| Medicare Supplement Claims – Pre Medicare  | 4.75%                  |
| Year of ultimate trend rates   |                        |
| Medicare Supplement Claims – Pre Medicare  | 2028                   |
| Long-term investment rate of return, net of pension plan investment expense, including price inflation | 2.19%                  |





## Section V – OPEB Expense

The OPEB Expense (OE) consists of several 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, 2021, The schedule of monthly retiree contributions was increased as of January 1, 2022. In addition, the in-network medical deductible was increased for the Select coverage beginning January 1, 2022.

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, 2020). 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, 2021 this number is 7.68 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 5.9 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<br>(1) | Average Years of Working Lifetime<br>(2) |
|--|---------------|--|
| a. Active Members  | 109,032       | 7.68                                     |
| b. Inactive Members  | <u>32,502</u> | 0.00                                     |
| c. Total   | 141,534       |  |
| Weighted Average Years of Working Lifetime<br>[(a1 * a2) + (b1 * b2)] / c1 |               | 5.92 ~ 5.9 years                         |

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



## ***Section V – OPEB Expense***

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

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

| <b>Collective OPEB Expense Determined as of the Measurement Date</b>                                    |                       |
|---|-----------------------|
|   | <b>(\$ Thousands)</b> |
| Service Cost  | \$24,519              |
| Interest on the TOL and Cash Flow   | 16,784                |
| Current-period benefit changes  | (48,572)              |
| Expensed portion of current-period difference in expected and actual experience                         | (19,020)              |
| Expensed portion of current-period changes in assumptions   | 1,836                 |
| Member contributions  | 0                     |
| Projected earnings on plan investments  | (23)                  |
| Expensed portion of current-period difference between actual and projected earnings on plan investments | 3                     |
| Administrative expense  | 0                     |
| Other   | 0                     |
| Recognition of beginning deferred outflows of resources as OPEB expense                                 | 25,870                |
| Recognition of beginning deferred inflows of resources as OPEB expense                                  | (38,471)              |
| Collective OPEB Expense   | <u>\$(37,074)</u>     |



## Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2021 and June 30, 2020

| Group Number      | Employer Name                            | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|-------------------|--|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|                   |  | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| <b>LIBRARIES:</b> |  |                                     |                               |                                  |                                     |                               |                                  |
| 711420            | Choctaw County Library                   | 3                                   | \$710                         | 0.00274473%                      | 3                                   | \$722                         | 0.00232623%                      |
| 711430            | Amory Municipal Library                  | 1                                   | \$237                         | 0.00091491%                      | 3                                   | \$699                         | 0.00225119%                      |
| 711440            | Evans Memorial Library                   | 1                                   | \$237                         | 0.00091491%                      | 2                                   | \$559                         | 0.00180095%                      |
| 711450            | Wilkinson County Library System          | 1                                   | \$237                         | 0.00091491%                      | 2                                   | \$675                         | 0.00217615%                      |
| 711460            | Covington County Library System          | 6                                   | \$1,459                       | 0.00564194%                      | 6                                   | \$1,677                       | 0.00540285%                      |
| 711470            | Sharkey Issaquena County Library System  | 3                                   | \$710                         | 0.00274473%                      | 3                                   | \$838                         | 0.00270143%                      |
| 711490            | Wayne Co Library System                  | 9                                   | \$2,130                       | 0.00823418%                      | 9                                   | \$2,515                       | 0.00810428%                      |
| 711500            | Benton Co Library System                 | 2                                   | \$473                         | 0.00182982%                      | 4                                   | \$1,118                       | 0.00360190%                      |
| 711510            | Lamar Co Library                         | 17                                  | \$4,102                       | 0.01585842%                      | 17                                  | \$4,681                       | 0.01508297%                      |
| 711520            | Bolivar Co Library                       | 10                                  | \$2,366                       | 0.00914909%                      | 10                                  | \$2,888                       | 0.00930492%                      |
| 711530            | Carnegie Public Library                  | 6                                   | \$1,301                       | 0.00503200%                      | 7                                   | \$1,933                       | 0.00622829%                      |
| 711540            | Carroll Co Library System                | 2                                   | \$473                         | 0.00182982%                      | 2                                   | \$559                         | 0.00180095%                      |
| 711550            | Central Miss Regional Library            | 63                                  | \$14,829                      | 0.05733429%                      | 67                                  | \$18,584                      | 0.05988163%                      |
| 711560            | Copiah-Jefferson Regional Library System | 4                                   | \$947                         | 0.00365964%                      | 5                                   | \$1,374                       | 0.00442734%                      |
| 711570            | Dixie Regional Library System            | 14                                  | \$3,313                       | 0.01280872%                      | 14                                  | \$3,819                       | 0.01230650%                      |
| 711580            | East Miss Regional Library               | 10                                  | \$2,366                       | 0.00914909%                      | 9                                   | \$2,492                       | 0.00802924%                      |
| 711590            | Elizabeth Jones Library                  | 3                                   | \$710                         | 0.00274473%                      | 4                                   | \$1,188                       | 0.00382702%                      |
| 711600            | First Regional Library                   | 67                                  | \$15,854                      | 0.06129890%                      | 76                                  | \$21,309                      | 0.06866127%                      |
| 711610            | Greenwood-Leflore Public Library System  | 6                                   | \$1,420                       | 0.00548945%                      | 9                                   | \$2,515                       | 0.00810428%                      |
| 711620            | Hancock Co Library System                | 27                                  | \$6,310                       | 0.02439757%                      | 22                                  | \$6,241                       | 0.02011062%                      |
| 711630            | Harriette Person Memorial Library        | 2                                   | \$473                         | 0.00182982%                      | 2                                   | \$559                         | 0.00180095%                      |
| 711640            | Harrison Co Library System               | 48                                  | \$11,279                      | 0.04361066%                      | 45                                  | \$12,436                      | 0.04007117%                      |
| 711650            | The Library - Hattiesburg; Petal         | 13                                  | \$3,155                       | 0.01219879%                      | 20                                  | \$5,519                       | 0.01778439%                      |
| 711660            | Judge George W. Armstrong Library        | 7                                   | \$1,656                       | 0.00640436%                      | 7                                   | \$1,956                       | 0.00630333%                      |
| 711670            | Humphreys Co Library System              | 3                                   | \$670                         | 0.00259224%                      | 3                                   | \$838                         | 0.00270143%                      |
| 711680            | Jackson-George Regional Library          | 61                                  | \$14,434                      | 0.05580944%                      | 63                                  | \$17,606                      | 0.05672997%                      |
| 711690            | Jackson-Hinds Library System             | 58                                  | \$13,685                      | 0.05291223%                      | 68                                  | \$19,096                      | 0.06153250%                      |
| 711700            | Jennie Stephens Smith Library            | 4                                   | \$947                         | 0.00365964%                      | 5                                   | \$1,421                       | 0.00457742%                      |
| 711710            | Kemper-Newton Library                    | 7                                   | \$1,656                       | 0.00640436%                      | 7                                   | \$2,073                       | 0.00667853%                      |
| 711720            | Laurel-Jones Co Library                  | 10                                  | \$2,366                       | 0.00914909%                      | 10                                  | \$2,911                       | 0.00937995%                      |
| 711730            | Lee-Itawamba Library System              | 22                                  | \$5,206                       | 0.02012800%                      | 22                                  | \$6,078                       | 0.01958535%                      |



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| Group Number               | Employer Name                                     | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|----------------------------|---|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|                            |   | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 711740                     | Lincoln-Lawrence-Franklin Regional Library System | 12                                  | \$2,840                       | 0.01097891%                      | 15                                  | \$4,308                       | 0.01388233%                      |
| 711750                     | Long Beach Public Library                         | 5                                   | \$1,183                       | 0.00457454%                      | 5                                   | \$1,397                       | 0.00450238%                      |
| 711760                     | Columbus-Lowndes Public Library                   | 9                                   | \$2,209                       | 0.00853915%                      | 12                                  | \$3,284                       | 0.01058059%                      |
| 711770                     | Madison Co-Canton Public Library                  | 29                                  | \$6,783                       | 0.02622739%                      | 28                                  | \$7,685                       | 0.02476308%                      |
| 711780                     | Marks-Quitman Co Public Library                   | 2                                   | \$473                         | 0.00182982%                      | 2                                   | \$559                         | 0.00180095%                      |
| 711790                     | Marshall Co Library System                        | 4                                   | \$947                         | 0.00365964%                      | 6                                   | \$1,677                       | 0.00540285%                      |
| 711800                     | Meridian-Lauderdale Co Library                    | 11                                  | \$2,682                       | 0.01036897%                      | 14                                  | \$3,819                       | 0.01230650%                      |
| 711810                     | Mid Miss Regional Library System                  | 28                                  | \$6,586                       | 0.02546496%                      | 30                                  | \$8,337                       | 0.02686419%                      |
| 711820                     | Neshoba Co Public Library                         | 2                                   | \$473                         | 0.00182982%                      | 5                                   | \$1,304                       | 0.00420222%                      |
| 711830                     | Northeast Regional Library                        | 14                                  | \$3,392                       | 0.01311369%                      | 16                                  | \$4,565                       | 0.01470777%                      |
| 711840                     | Noxubee Co Library                                | 2                                   | \$473                         | 0.00182982%                      | 2                                   | \$559                         | 0.00180095%                      |
| 711850                     | Oktibbeha Co Library System                       | 4                                   | \$947                         | 0.00365964%                      | 5                                   | \$1,514                       | 0.00487758%                      |
| 711860                     | Pearl River Co Library System                     | 13                                  | \$3,037                       | 0.01174133%                      | 7                                   | \$2,073                       | 0.00667853%                      |
| 711870                     | Pike-Amite-Walthall Library System                | 15                                  | \$3,549                       | 0.01372363%                      | 15                                  | \$4,052                       | 0.01305690%                      |
| 711880                     | Pine Forest Regional Library                      | 6                                   | \$1,420                       | 0.00548945%                      | 9                                   | \$2,562                       | 0.00825436%                      |
| 711890                     | Yazoo Library Association                         | 1                                   | \$237                         | 0.00091491%                      | 2                                   | \$629                         | 0.00202607%                      |
| 711900                     | South Miss Regional Library                       | 9                                   | \$2,051                       | 0.00792921%                      | 9                                   | \$2,632                       | 0.00847948%                      |
| 711910                     | Sunflower Public Library                          | 9                                   | \$2,130                       | 0.00823418%                      | 12                                  | \$3,377                       | 0.01088075%                      |
| 711920                     | Tallahatchie Co Library                           | 4                                   | \$907                         | 0.00350715%                      | 5                                   | \$1,351                       | 0.00435230%                      |
| 711930                     | Tombigbee Regional Library System                 | 8                                   | \$1,775                       | 0.00686182%                      | 8                                   | \$2,212                       | 0.00712877%                      |
| 711940                     | Warren Co-Vicksburg Public Library System         | 9                                   | \$2,130                       | 0.00823418%                      | 9                                   | \$2,515                       | 0.00810428%                      |
| 711950                     | Washington Co Library System                      | 13                                  | \$3,076                       | 0.01189382%                      | 12                                  | \$3,470                       | 0.01118091%                      |
| 711960                     | Yalobusha Co Public Library System                | 2                                   | \$473                         | 0.00182982%                      | 2                                   | \$489                         | 0.00157583%                      |
|                            | Total Libraries                                   | 699                                 | \$165,484                     | 0.63982629%                      | 756                                 | \$211,249                     | 0.68068457%                      |
| <b>COMMUNITY COLLEGES:</b> |   |                                     |                               |                                  |                                     |                               |                                  |
| 711970                     | Coahoma Community College                         | 213                                 | \$50,323                      | 0.19457063%                      | 212                                 | \$59,362                      | 0.19127604%                      |
| 711980                     | Copiah-Lincoln Community College                  | 286                                 | \$67,676                      | 0.26166394%                      | 299                                 | \$83,489                      | 0.26901711%                      |
| 711990                     | East Central Community College                    | 206                                 | \$48,825                      | 0.18877620%                      | 202                                 | \$56,311                      | 0.18144585%                      |
| 712000                     | East MS Community College                         | 266                                 | \$62,825                      | 0.24290831%                      | 283                                 | \$79,157                      | 0.25505974%                      |
| 712010                     | Hinds Community College                           | 1033                                | \$244,321                     | 0.94464344%                      | 1073                                | \$299,931                     | 0.96643552%                      |
| 712020                     | Holmes Community College                          | 342                                 | \$80,928                      | 0.31289884%                      | 338                                 | \$94,528                      | 0.30458590%                      |





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| Group Number | Employer Name                   | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------|---------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |                                 | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 712030       | Itawamba Community College      | 361                                 | \$85,305                      | 0.32982466%                      | 375                                 | \$104,798                     | 0.33767838%                      |
| 712040       | Jones Co Junior College         | 332                                 | \$78,601                      | 0.30390224%                      | 348                                 | \$97,113                      | 0.31291530%                      |
| 712050       | Meridian Community College      | 288                                 | \$68,110                      | 0.26334128%                      | 306                                 | \$85,399                      | 0.27517036%                      |
| 712060       | MS Delta Community College      | 221                                 | \$52,374                      | 0.20249984%                      | 233                                 | \$65,021                      | 0.20951067%                      |
| 712070       | MS Gulf Coast Community College | 664                                 | \$157,201                     | 0.60780448%                      | 661                                 | \$184,584                     | 0.59476418%                      |
| 712080       | Northeast MS Community College  | 306                                 | \$72,291                      | 0.27950467%                      | 299                                 | \$83,559                      | 0.26924223%                      |
| 712090       | Northwest MS Community College  | 508                                 | \$120,208                     | 0.46477372%                      | 526                                 | \$146,857                     | 0.47319997%                      |
| 712100       | Pearl River Community College   | 398                                 | \$94,218                      | 0.36428623%                      | 386                                 | \$107,849                     | 0.34750857%                      |
| 712110       | Southwest MS Community College  | 186                                 | \$44,013                      | 0.17017306%                      | 190                                 | \$53,214                      | 0.17146558%                      |
|              | Total Community Colleges        | 5,609                               | \$1,327,219                   | 5.13157152%                      | 5,730                               | \$1,601,172                   | 5.15927539%                      |

### SCHOOL DISTRICTS:

|        |                                  |     |           |             |     |           |             |
|--------|----------------------------------|-----|-----------|-------------|-----|-----------|-------------|
| 712120 | Aberdeen School District         | 159 | \$37,624  | 0.14547051% | 158 | \$44,178  | 0.14235020% |
| 712130 | Alcorn County School District    | 396 | \$93,627  | 0.36199895% | 390 | \$108,990 | 0.35118551% |
| 712140 | Amite County School District     | 156 | \$36,914  | 0.14272579% | 173 | \$48,463  | 0.15615749% |
| 712150 | Amory School District            | 194 | \$45,946  | 0.17764481% | 188 | \$52,492  | 0.16913935% |
| 712160 | Attala County School District    | 184 | \$43,501  | 0.16819075% | 188 | \$52,585  | 0.16943951% |
| 712170 | Baldwyn School District          | 102 | \$24,176  | 0.09347319% | 109 | \$30,461  | 0.09815185% |
| 712180 | Bay St. Louis-Waveland School    | 241 | \$56,988  | 0.22034056% | 227 | \$63,554  | 0.20478318% |
| 712200 | Benton County School District    | 146 | \$34,587  | 0.13372918% | 150 | \$41,942  | 0.13514639% |
| 712210 | Biloxi School District           | 680 | \$160,830 | 0.62183308% | 670 | \$187,285 | 0.60346878% |
| 712220 | Booneville School District       | 145 | \$34,311  | 0.13266179% | 144 | \$40,312  | 0.12989362% |
| 712230 | Brookhaven School District       | 383 | \$90,669  | 0.35056259% | 381 | \$106,568 | 0.34338139% |
| 712240 | Calhoun County School District   | 324 | \$76,668  | 0.29643048% | 322 | \$89,986  | 0.28995317% |
| 712250 | Canton School District           | 414 | \$97,847  | 0.37831483% | 407 | \$113,601 | 0.36604336% |
| 712260 | Carroll County School District   | 117 | \$27,607  | 0.10673937% | 128 | \$35,655  | 0.11488569% |
| 712270 | Chickasaw County School District | 57  | \$13,488  | 0.05214981% | 57  | \$15,859  | 0.05110199% |
| 712280 | Choctaw County School District   | 225 | \$53,124  | 0.20539705% | 227 | \$63,438  | 0.20440798% |
| 712290 | Claiborne County School District | 188 | \$44,526  | 0.17215536% | 193 | \$53,843  | 0.17349165% |
| 712300 | Clarksdale School District       | 309 | \$73,079  | 0.28255436% | 302 | \$84,351  | 0.27179357% |
| 712320 | Cleveland School District        | 421 | \$99,661  | 0.38532913% | 426 | \$119,144 | 0.38390280% |
| 712330 | Clinton School District          | 553 | \$130,896 | 0.50609711% | 543 | \$151,724 | 0.48888325% |



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| Group Number | Employer Name                               | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------|---|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |   | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 712340       | Coahoma Co Agriculture High School District | 15                                  | \$3,471                       | 0.01341866%                      | 24                                  | \$6,824                       | 0.02198661%                      |
| 712350       | Coahoma County School District              | 213                                 | \$50,442                      | 0.19502808%                      | 219                                 | \$61,225                      | 0.19727921%                      |
| 712360       | Coffeeville School District                 | 69                                  | \$16,367                      | 0.06328120%                      | 82                                  | \$22,962                      | 0.07398908%                      |
| 712370       | Columbia School District                    | 205                                 | \$48,470                      | 0.18740384%                      | 208                                 | \$58,035                      | 0.18699878%                      |
| 712380       | Columbus School District                    | 468                                 | \$110,743                     | 0.42817736%                      | 465                                 | \$129,810                     | 0.41827095%                      |
| 712390       | Copiah County School District               | 282                                 | \$66,690                      | 0.25785182%                      | 284                                 | \$79,297                      | 0.25550997%                      |
| 712400       | Corinth School District                     | 273                                 | \$64,482                      | 0.24931267%                      | 282                                 | \$78,924                      | 0.25430934%                      |
| 712410       | Covington County School District            | 383                                 | \$90,708                      | 0.35071508%                      | 393                                 | \$109,945                     | 0.35426214%                      |
| 712420       | Desoto County School District               | 3556                                | \$841,536                     | 3.25372101%                      | 3389                                | \$946,977                     | 3.05133687%                      |
| 712440       | Durant School District                      | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
| 712450       | East Jasper School District                 | 138                                 | \$32,576                      | 0.12595246%                      | 147                                 | \$41,057                      | 0.13229488%                      |
| 712460       | East Tallahatchie School District           | 138                                 | \$32,537                      | 0.12579997%                      | 169                                 | \$47,299                      | 0.15240551%                      |
| 712470       | Enterprise School District                  | 117                                 | \$27,607                      | 0.10673937%                      | 116                                 | \$32,278                      | 0.10400494%                      |
| 712480       | Forest School District                      | 193                                 | \$45,630                      | 0.17642493%                      | 187                                 | \$52,376                      | 0.16876415%                      |
| 712490       | Forrest County School District              | 311                                 | \$73,671                      | 0.28484164%                      | 315                                 | \$88,077                      | 0.28379992%                      |
| 712500       | Forrest Co Agriculture High School District | 75                                  | \$17,629                      | 0.06816071%                      | 75                                  | \$20,890                      | 0.06731056%                      |
| 712510       | Franklin County School District             | 184                                 | \$43,540                      | 0.16834324%                      | 182                                 | \$50,722                      | 0.16343634%                      |
| 712520       | George County School District               | 512                                 | \$121,036                     | 0.46797590%                      | 521                                 | \$145,669                     | 0.46937295%                      |
| 712530       | Greene County School District               | 251                                 | \$59,473                      | 0.22994710%                      | 251                                 | \$70,145                      | 0.22601939%                      |
| 712540       | Greenville School District                  | 604                                 | \$143,004                     | 0.55290994%                      | 605                                 | \$169,144                     | 0.54501290%                      |
| 712550       | Greenwood School District                   | 661                                 | \$156,334                     | 0.60444981%                      | 698                                 | \$195,040                     | 0.62845698%                      |
| 712560       | Grenada School District                     | 540                                 | \$127,741                     | 0.49389832%                      | 554                                 | \$154,752                     | 0.49863841%                      |
| 712570       | Gulfport School District                    | 704                                 | \$166,548                     | 0.64394338%                      | 694                                 | \$193,992                     | 0.62508020%                      |
| 712580       | Hancock County School District              | 478                                 | \$113,188                     | 0.43763142%                      | 470                                 | \$131,440                     | 0.42352373%                      |
| 712590       | Harrison County School District             | 1691                                | \$400,142                     | 1.54711095%                      | 1718                                | \$480,184                     | 1.54724233%                      |
| 712600       | Hattiesburg School District                 | 526                                 | \$124,428                     | 0.48108960%                      | 537                                 | \$149,931                     | 0.48310520%                      |
| 712610       | Hazlehurst School District                  | 191                                 | \$45,275                      | 0.17505257%                      | 195                                 | \$54,425                      | 0.17536764%                      |
| 712630       | Hinds County School District                | 501                                 | \$118,631                     | 0.45867433%                      | 519                                 | \$145,157                     | 0.46772207%                      |
| 712640       | Hollandale School District                  | 83                                  | \$19,640                      | 0.07593744%                      | 90                                  | \$25,035                      | 0.08066761%                      |
| 712650       | Holly Springs School District               | 157                                 | \$37,151                      | 0.14364070%                      | 168                                 | \$46,903                      | 0.15112983%                      |
| 712660       | Holmes County School District               | 363                                 | \$85,818                      | 0.33180696%                      | 376                                 | \$105,194                     | 0.33895405%                      |
| 712670       | Houston School District                     | 226                                 | \$53,400                      | 0.20646444%                      | 226                                 | \$63,065                      | 0.20320734%                      |



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|--------------|-------------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |                                     | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 712680       | Humphreys County School District    | 220                                 | \$52,138                      | 0.20158493%                      | 232                                 | \$64,695                      | 0.20846012%                      |
| 712710       | Itawamba County School District     | 420                                 | \$99,385                      | 0.38426174%                      | 414                                 | \$115,557                     | 0.37234669%                      |
| 712720       | Jackson County School District      | 1056                                | \$249,803                     | 0.96583883%                      | 1000                                | \$279,438                     | 0.90040064%                      |
| 712730       | Jackson Independent School District | 3300                                | \$780,880                     | 3.01919936%                      | 3515                                | \$982,398                     | 3.16547216%                      |
| 712740       | Jefferson County School District    | 178                                 | \$42,160                      | 0.16300627%                      | 172                                 | \$48,114                      | 0.15503190%                      |
| 712750       | Jefferson Davis Co School District  | 201                                 | \$47,642                      | 0.18420166%                      | 199                                 | \$55,496                      | 0.17881946%                      |
| 712760       | Jones County School District        | 1048                                | \$247,870                     | 0.95836707%                      | 1024                                | \$286,121                     | 0.92193701%                      |
| 712770       | Kemper County School District       | 188                                 | \$44,526                      | 0.17215536%                      | 180                                 | \$50,419                      | 0.16246082%                      |
| 712780       | Kosciusko School District           | 274                                 | \$64,876                      | 0.25083752%                      | 270                                 | \$75,408                      | 0.24297835%                      |
| 712790       | Lafayette County School District    | 355                                 | \$84,004                      | 0.32479266%                      | 365                                 | \$102,073                     | 0.32889874%                      |
| 712800       | Lamar County School District        | 1328                                | \$314,324                     | 1.21530399%                      | 1299                                | \$363,066                     | 1.16986798%                      |
| 712810       | Lauderdale County School District   | 745                                 | \$176,211                     | 0.68130216%                      | 742                                 | \$207,313                     | 0.66800287%                      |
| 712820       | Laurel School District              | 365                                 | \$86,331                      | 0.33378926%                      | 424                                 | \$118,422                     | 0.38157657%                      |
| 712830       | Lawrence County School District     | 265                                 | \$62,786                      | 0.24275583%                      | 251                                 | \$70,075                      | 0.22579428%                      |
| 712840       | Leake County School District        | 359                                 | \$84,832                      | 0.32799484%                      | 340                                 | \$95,063                      | 0.30631181%                      |
| 712850       | Lee County School District          | 854                                 | \$202,003                     | 0.78102723%                      | 851                                 | \$237,798                     | 0.76622976%                      |
| 712860       | Leflore County School District      | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
| 712870       | Leland School District              | 123                                 | \$29,145                      | 0.11268628%                      | 130                                 | \$36,423                      | 0.11736200%                      |
| 712880       | Lincoln County School District      | 333                                 | \$78,798                      | 0.30466466%                      | 327                                 | \$91,314                      | 0.29423043%                      |
| 712890       | Long Beach School District          | 313                                 | \$73,986                      | 0.28606152%                      | 327                                 | \$91,360                      | 0.29438051%                      |
| 712900       | Louisville School District          | 367                                 | \$86,843                      | 0.33577157%                      | 360                                 | \$100,653                     | 0.32432132%                      |
| 712910       | Lowndes County School District      | 639                                 | \$151,128                     | 0.58432182%                      | 632                                 | \$176,573                     | 0.56895055%                      |
| 712920       | Lumberton School District           | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
| 712930       | Madison County School District      | 1501                                | \$355,261                     | 1.37358323%                      | 1476                                | \$412,508                     | 1.32917714%                      |
| 712940       | Marion County School District       | 273                                 | \$64,521                      | 0.24946516%                      | 273                                 | \$76,270                      | 0.24575482%                      |
| 712950       | Marshall County School District     | 333                                 | \$78,798                      | 0.30466466%                      | 328                                 | \$91,756                      | 0.29565618%                      |
| 712960       | Meccomb School District             | 344                                 | \$81,440                      | 0.31488115%                      | 336                                 | \$93,876                      | 0.30248479%                      |
| 712970       | Meridian School District            | 729                                 | \$172,464                     | 0.66681610%                      | 744                                 | \$207,872                     | 0.66980382%                      |
| 712980       | Monroe County School District       | 287                                 | \$67,952                      | 0.26273134%                      | 278                                 | \$77,550                      | 0.24988200%                      |
| 712990       | Montgomery County School District   | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
| 713000       | Moss Point School District          | 306                                 | \$72,369                      | 0.27980964%                      | 303                                 | \$84,770                      | 0.27314429%                      |
| 713020       | Natchez-Adams School District       | 495                                 | \$117,171                     | 0.45303239%                      | 507                                 | \$141,803                     | 0.45691637%                      |



## Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2021 and June 30, 2020

| Group Number | Employer Name                   | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------|---------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |                                 | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 713030       | Neshoba County School District  | 365                                 | \$86,410                      | 0.33409423%                      | 366                                 | \$102,306                     | 0.32964914%                      |
| 713040       | Nettleton School District       | 147                                 | \$34,824                      | 0.13464409%                      | 149                                 | \$41,640                      | 0.13417088%                      |
| 713050       | New Albany School District      | 277                                 | \$65,507                      | 0.25327728%                      | 282                                 | \$78,878                      | 0.25415926%                      |
| 713060       | Newton County School District   | 205                                 | \$48,509                      | 0.18755632%                      | 203                                 | \$56,614                      | 0.18242136%                      |
| 713070       | Newton School District          | 129                                 | \$30,525                      | 0.11802325%                      | 134                                 | \$37,564                      | 0.12103894%                      |
| 713080       | North Bolivar School District   | 137                                 | \$32,339                      | 0.12503755%                      | 138                                 | \$38,542                      | 0.12419060%                      |
| 713090       | North Panola School District    | 201                                 | \$47,602                      | 0.18404917%                      | 212                                 | \$59,339                      | 0.19120100%                      |
| 713100       | North Pike School District      | 288                                 | \$68,031                      | 0.26303631%                      | 279                                 | \$77,876                      | 0.25093256%                      |
| 713110       | North Tippah School District    | 141                                 | \$33,286                      | 0.12869718%                      | 141                                 | \$39,427                      | 0.12704211%                      |
| 713120       | Noxubee School District         | 179                                 | \$42,436                      | 0.16407366%                      | 182                                 | \$50,908                      | 0.16403665%                      |
| 713130       | Ocean Springs School District   | 640                                 | \$151,443                     | 0.58554169%                      | 628                                 | \$175,432                     | 0.56527361%                      |
| 713140       | Okolona School District         | 90                                  | \$21,218                      | 0.08203683%                      | 86                                  | \$23,917                      | 0.07706571%                      |
| 713160       | Oxford School District          | 519                                 | \$122,772                     | 0.47468523%                      | 507                                 | \$141,547                     | 0.45609093%                      |
| 713170       | Pascagoula School District      | 1148                                | \$271,573                     | 1.05001045%                      | 1119                                | \$312,624                     | 1.00733212%                      |
| 713180       | Pass Christian School District  | 233                                 | \$55,174                      | 0.21332626%                      | 234                                 | \$65,464                      | 0.21093643%                      |
| 713190       | Pearl School District           | 469                                 | \$110,861                     | 0.42863482%                      | 463                                 | \$129,390                     | 0.41692024%                      |
| 713200       | Pearl River Co School District  | 345                                 | \$81,637                      | 0.31564357%                      | 334                                 | \$93,387                      | 0.30090896%                      |
| 713210       | Perry County School District    | 171                                 | \$40,464                      | 0.15644942%                      | 175                                 | \$48,906                      | 0.15758324%                      |
| 713220       | Petal School District           | 504                                 | \$119,143                     | 0.46065663%                      | 478                                 | \$133,489                     | 0.43012721%                      |
| 713230       | Philadelphia School District    | 137                                 | \$32,339                      | 0.12503755%                      | 133                                 | \$37,052                      | 0.11938807%                      |
| 713240       | Picayune School District        | 538                                 | \$127,189                     | 0.49176353%                      | 515                                 | \$143,829                     | 0.46344481%                      |
| 713250       | Pontotoc School District        | 297                                 | \$70,279                      | 0.27172794%                      | 288                                 | \$80,415                      | 0.25911188%                      |
| 713260       | Pontotoc County School District | 415                                 | \$98,162                      | 0.37953471%                      | 411                                 | \$114,882                     | 0.37017054%                      |
| 713270       | Poplarville School District     | 239                                 | \$56,476                      | 0.21835826%                      | 233                                 | \$65,208                      | 0.21011099%                      |
| 713280       | Prentiss County School District | 316                                 | \$74,854                      | 0.28941618%                      | 315                                 | \$88,123                      | 0.28395000%                      |
| 713290       | Quitman School District         | 246                                 | \$58,132                      | 0.22476262%                      | 247                                 | \$69,120                      | 0.22271765%                      |
| 713300       | Quitman County School District  | 177                                 | \$41,923                      | 0.16209136%                      | 181                                 | \$50,582                      | 0.16298610%                      |
| 713310       | Rankin County School District   | 2231                                | \$527,922                     | 2.04116175%                      | 2229                                | \$622,779                     | 2.00671004%                      |
| 713320       | Richton School District         | 80                                  | \$18,891                      | 0.07304023%                      | 83                                  | \$23,102                      | 0.07443932%                      |
| 713330       | Scott County School District    | 476                                 | \$112,557                     | 0.43519167%                      | 493                                 | \$137,774                     | 0.44393451%                      |
| 713340       | Senatobia School District       | 215                                 | \$50,836                      | 0.19655293%                      | 213                                 | \$59,502                      | 0.19172628%                      |
| 713360       | Simpson County School District  | 450                                 | \$106,484                     | 0.41170900%                      | 447                                 | \$125,035                     | 0.40288783%                      |



## Schedule A - Allocation Schedule for Employers

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| Group Number | Employer Name                     | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------|-----------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |                                   | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 713370       | Smith County School District      | 305                                 | \$72,133                      | 0.27889473%                      | 318                                 | \$88,938                      | 0.28657638%                      |
| 713380       | South Delta School District       | 134                                 | \$31,590                      | 0.12214034%                      | 140                                 | \$39,008                      | 0.12569140%                      |
| 713390       | South Panola School District      | 572                                 | \$135,392                     | 0.52348037%                      | 565                                 | \$157,779                     | 0.50839356%                      |
| 713400       | South Pike School District        | 240                                 | \$56,831                      | 0.21973062%                      | 247                                 | \$69,004                      | 0.22234245%                      |
| 713410       | South Tippah School District      | 360                                 | \$85,147                      | 0.32921472%                      | 360                                 | \$100,583                     | 0.32409620%                      |
| 713430       | Starkville-Oktibbeha              | 732                                 | \$173,135                     | 0.66940834%                      | 707                                 | \$197,532                     | 0.63648622%                      |
| 713440       | Stone County School District      | 306                                 | \$72,291                      | 0.27950467%                      | 305                                 | \$85,142                      | 0.27434492%                      |
| 713450       | Sunflower School District         | 484                                 | \$114,569                     | 0.44296839%                      | 517                                 | \$144,481                     | 0.46554592%                      |
| 713460       | Tate County School District       | 258                                 | \$60,972                      | 0.23574153%                      | 267                                 | \$74,546                      | 0.24020189%                      |
| 713470       | Tishomingo Co School District     | 378                                 | \$89,486                      | 0.34598805%                      | 378                                 | \$105,660                     | 0.34045485%                      |
| 713480       | Tunica County School District     | 280                                 | \$66,138                      | 0.25571704%                      | 285                                 | \$79,600                      | 0.25648549%                      |
| 713490       | Tupelo School District            | 931                                 | \$220,185                     | 0.85132273%                      | 908                                 | \$253,797                     | 0.81778199%                      |
| 713500       | Union County School District      | 319                                 | \$75,446                      | 0.29170345%                      | 317                                 | \$88,566                      | 0.28537575%                      |
| 713510       | Union School District             | 124                                 | \$29,342                      | 0.11344870%                      | 119                                 | \$33,209                      | 0.10700653%                      |
| 713520       | Vicksburg-Warren School District  | 930                                 | \$220,027                     | 0.85071279%                      | 927                                 | \$258,990                     | 0.83451583%                      |
| 713530       | Walthall County School District   | 252                                 | \$59,552                      | 0.23025207%                      | 241                                 | \$67,280                      | 0.21678952%                      |
| 713540       | Water Valley School District      | 138                                 | \$32,537                      | 0.12579997%                      | 143                                 | \$40,009                      | 0.12891810%                      |
| 713550       | Wayne County School District      | 411                                 | \$97,137                      | 0.37557010%                      | 470                                 | \$131,323                     | 0.42314853%                      |
| 713560       | Webster County School District    | 233                                 | \$55,214                      | 0.21347874%                      | 221                                 | \$61,784                      | 0.19908016%                      |
| 713570       | West Bolivar School District      | 167                                 | \$39,517                      | 0.15278979%                      | 202                                 | \$56,381                      | 0.18167097%                      |
| 713580       | West Jasper School District       | 195                                 | \$46,064                      | 0.17810227%                      | 190                                 | \$53,028                      | 0.17086526%                      |
| 713590       | West Point School District        | 372                                 | \$88,105                      | 0.34065108%                      | 383                                 | \$106,987                     | 0.34473210%                      |
| 713600       | West Tallahatchie School District | 107                                 | \$25,398                      | 0.09820022%                      | 131                                 | \$36,703                      | 0.11826247%                      |
| 713610       | Western Line School District      | 282                                 | \$66,690                      | 0.25785182%                      | 281                                 | \$78,598                      | 0.25325878%                      |
| 713620       | Wilkinson County School District  | 147                                 | \$34,785                      | 0.13449161%                      | 148                                 | \$41,314                      | 0.13312032%                      |
| 713630       | Winona County School District     | 166                                 | \$39,241                      | 0.15172239%                      | 167                                 | \$46,647                      | 0.15030440%                      |
| 713640       | Yazoo City School District        | 283                                 | \$66,888                      | 0.25861425%                      | 302                                 | \$84,420                      | 0.27201869%                      |
| 713650       | Yazoo County School District      | 189                                 | \$44,802                      | 0.17322275%                      | 178                                 | \$49,814                      | 0.16050979%                      |
|              | Total School Districts            | 57,989                              | \$13,722,036                  | 53.05495705%                     | 58,152                              | \$16,251,165                  | 52.36431145%                     |

### STATE AGENCIES:

|        |                        |    |         |             |   |     |             |
|--------|------------------------|----|---------|-------------|---|-----|-------------|
| 721330 | MS School for the Arts | 34 | \$8,045 | 0.03110690% | 0 | \$0 | 0.00000000% |
|--------|------------------------|----|---------|-------------|---|-----|-------------|



## Schedule A - Allocation Schedule for Employers

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| Group Number | Employer Name                                    | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------|--|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |  | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 721340       | MS State Board of Examiners for Prof Counselors  | 1                                   | \$237                         | 0.00091491%                      | 1                                   | \$279                         | 0.00090048%                      |
| 721350       | MS Dept Of Child Protection Services             | 1322                                | \$312,825                     | 1.20950956%                      | 1352                                | \$377,738                     | 1.21714296%                      |
| 721360       | MS Board Of Optometry                            | 1                                   | \$237                         | 0.00091491%                      | 1                                   | \$279                         | 0.00090048%                      |
| 721380       | Office Of State Public Defender                  | 17                                  | \$4,023                       | 0.01555345%                      | 20                                  | \$5,473                       | 0.01763432%                      |
| 721390       | Board Of Tax Appeals                             | 5                                   | \$1,183                       | 0.00457454%                      | 6                                   | \$1,677                       | 0.00540285%                      |
| 721410       | MS State Board Of Physical Therapy               | 2                                   | \$473                         | 0.00182982%                      | 3                                   | \$792                         | 0.00255135%                      |
| 721430       | Military Department - Adjutant General's Office  | 98                                  | \$23,190                      | 0.08966107%                      | 97                                  | \$27,178                      | 0.08757126%                      |
| 721470       | Mississippi State Bar                            | 18                                  | \$4,259                       | 0.01646836%                      | 17                                  | \$4,821                       | 0.01553321%                      |
| 721480       | MS Capital Post-Conviction Counsel               | 9                                   | \$2,130                       | 0.00823418%                      | 9                                   | \$2,375                       | 0.00765404%                      |
| 721490       | MS Board Of Geologists                           | 1                                   | \$237                         | 0.00091491%                      | 1                                   | \$279                         | 0.00090048%                      |
| 721500       | MS Dept Of Transportation                        | 2761                                | \$653,336                     | 2.52606347%                      | 2835                                | \$792,388                     | 2.55322374%                      |
| 721510       | South MS Regional Center                         | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
| 721520       | MS Dept Of Corrections                           | 1597                                | \$377,899                     | 1.46110951%                      | 1667                                | \$465,722                     | 1.50064271%                      |
| 721530       | Archives & History Dept                          | 133                                 | \$31,472                      | 0.12168288%                      | 142                                 | \$39,614                      | 0.12764243%                      |
| 721540       | Legislative Peer Committee                       | 22                                  | \$5,206                       | 0.02012800%                      | 24                                  | \$6,660                       | 0.02146134%                      |
| 721550       | MS Public Service Commission                     | 72                                  | \$17,037                      | 0.06587344%                      | 74                                  | \$20,773                      | 0.06693536%                      |
| 721560       | Dept Of Environmental Quality                    | 360                                 | \$85,187                      | 0.32936720%                      | 377                                 | \$105,287                     | 0.33925421%                      |
| 721570       | MS State Hospital                                | 1110                                | \$262,660                     | 1.01554888%                      | 1254                                | \$350,374                     | 1.12897138%                      |
| 721590       | MS Real Estate Commission                        | 18                                  | \$4,259                       | 0.01646836%                      | 18                                  | \$5,054                       | 0.01628360%                      |
| 721600       | Mississippi State Senate Staff                   | 39                                  | \$9,229                       | 0.03568145%                      | 36                                  | \$9,991                       | 0.03219201%                      |
| 721610       | Mississippi State Senate Members                 | 41                                  | \$9,702                       | 0.03751126%                      | 40                                  | \$11,132                      | 0.03586895%                      |
| 721620       | MS House Of Representatives Staff                | 47                                  | \$11,122                      | 0.04300072%                      | 50                                  | \$14,043                      | 0.04524890%                      |
| 721630       | MS House Of Representatives Members              | 106                                 | \$25,083                      | 0.09698034%                      | 104                                 | \$29,064                      | 0.09364947%                      |
| 721640       | Attorney General'S Office                        | 269                                 | \$63,654                      | 0.24611049%                      | 277                                 | \$77,411                      | 0.24943176%                      |
| 721650       | MS Arts Commission                               | 9                                   | \$2,130                       | 0.00823418%                      | 11                                  | \$2,958                       | 0.00953003%                      |
| 721660       | Boswell Regional Center                          | 1172                                | \$277,331                     | 1.07227323%                      | 1245                                | \$347,789                     | 1.12064198%                      |
| 721670       | MS Highway Safety Patrol (Dept Of Public Safety) | 1019                                | \$241,126                     | 0.93229217%                      | 996                                 | \$278,297                     | 0.89672369%                      |
| 721680       | State Insurance Department                       | 115                                 | \$27,212                      | 0.10521452%                      | 114                                 | \$31,975                      | 0.10302943%                      |
| 721690       | Ellisville State School                          | 1152                                | \$272,598                     | 1.05397505%                      | 1294                                | \$361,622                     | 1.16521553%                      |
| 721700       | MS Port Authority/Gulfport                       | 31                                  | \$7,336                       | 0.02836218%                      | 31                                  | \$8,710                       | 0.02806483%                      |
| 721710       | State Dept Of Health                             | 1684                                | \$398,485                     | 1.54070658%                      | 1680                                | \$469,471                     | 1.51272410%                      |
| 721720       | State Soil & Water Conservation                  | 11                                  | \$2,603                       | 0.01006400%                      | 10                                  | \$2,888                       | 0.00930492%                      |



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| Group Number | Employer Name                                     | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------|---|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |   | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 721730       | Banking & Consumer Finance                        | 77                                  | \$18,221                      | 0.07044799%                      | 72                                  | \$20,214                      | 0.06513441%                      |
| 721740       | Yellow Creek Port Authority                       | 10                                  | \$2,366                       | 0.00914909%                      | 10                                  | \$2,748                       | 0.00885468%                      |
| 721750       | MS Workers Compensation Commission                | 51                                  | \$12,068                      | 0.04666035%                      | 52                                  | \$14,532                      | 0.04682474%                      |
| 721760       | Veterans Home Purchase Board                      | 17                                  | \$4,023                       | 0.01555345%                      | 16                                  | \$4,565                       | 0.01470777%                      |
| 721770       | MS State Personnel Board                          | 38                                  | \$8,992                       | 0.03476654%                      | 40                                  | \$11,039                      | 0.03556879%                      |
| 721780       | State Veterans Affairs Board                      | 337                                 | \$79,744                      | 0.30832430%                      | 414                                 | \$115,813                     | 0.37317213%                      |
| 721790       | State Fair Commission                             | 0                                   | \$0                           | 0.00000000%                      | 21                                  | \$5,892                       | 0.01898503%                      |
| 721800       | MS Dept Of Information Technology Services        | 111                                 | \$26,266                      | 0.10155489%                      | 110                                 | \$30,671                      | 0.09882721%                      |
| 721810       | State Aid Road Construction                       | 50                                  | \$11,832                      | 0.04574544%                      | 49                                  | \$13,600                      | 0.04382315%                      |
| 721820       | Rehabilitation Services                           | 935                                 | \$221,249                     | 0.85543982%                      | 895                                 | \$250,187                     | 0.80615085%                      |
| 721830       | MS Gaming Commission                              | 94                                  | \$22,243                      | 0.08600144%                      | 100                                 | \$27,806                      | 0.08959733%                      |
| 721840       | MS Department Of Revenue                          | 594                                 | \$140,558                     | 0.54345589%                      | 620                                 | \$173,149                     | 0.55791972%                      |
| 721850       | Joint Legislative Budget Office                   | 29                                  | \$6,862                       | 0.02653236%                      | 24                                  | \$6,707                       | 0.02161142%                      |
| 721860       | MS Finance And Administration                     | 394                                 | \$93,232                      | 0.36047411%                      | 418                                 | \$116,675                     | 0.37594859%                      |
| 721870       | MS Cosmetology Board                              | 10                                  | \$2,366                       | 0.00914909%                      | 10                                  | \$2,655                       | 0.00855452%                      |
| 721880       | Board Social Workers, Marriage, Family Therapists | 2                                   | \$473                         | 0.00182982%                      | 3                                   | \$838                         | 0.00270143%                      |
| 721890       | MS Library Commission                             | 42                                  | \$9,938                       | 0.03842617%                      | 43                                  | \$11,900                      | 0.03834526%                      |
| 721900       | MS Emergency Management                           | 140                                 | \$33,128                      | 0.12808725%                      | 107                                 | \$29,926                      | 0.09642594%                      |
| 721910       | MS Secretary Of State                             | 87                                  | \$20,587                      | 0.07959707%                      | 87                                  | \$24,313                      | 0.07834138%                      |
| 721920       | MS Dept Of Human Services                         | 1532                                | \$362,518                     | 1.40164043%                      | 1518                                | \$424,129                     | 1.36662192%                      |
| 721930       | MS Board Of Nursing                               | 26                                  | \$6,152                       | 0.02378763%                      | 25                                  | \$7,010                       | 0.02258693%                      |
| 721940       | MS Dept Of Education                              | 551                                 | \$130,383                     | 0.50411480%                      | 581                                 | \$162,274                     | 0.52287621%                      |
| 721950       | MS Community College Board                        | 48                                  | \$11,358                      | 0.04391563%                      | 74                                  | \$20,727                      | 0.06678528%                      |
| 721960       | Military Department - Army Guard                  | 242                                 | \$57,265                      | 0.22140795%                      | 244                                 | \$68,282                      | 0.22001622%                      |
| 721970       | Military Department - Air Guard                   | 154                                 | \$36,441                      | 0.14089597%                      | 164                                 | \$45,925                      | 0.14797817%                      |
| 721980       | Military Department - Ycp (Shelby Base Ops)       | 64                                  | \$15,144                      | 0.05855417%                      | 65                                  | \$18,142                      | 0.05845588%                      |
| 721990       | Educational Television (MS Public Broadcasting)   | 83                                  | \$19,640                      | 0.07593744%                      | 83                                  | \$23,265                      | 0.07496460%                      |
| 722010       | Pearl River Basin Development Dist.               | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
| 722020       | MS Dept Of Wildlife, Fisheries & Parks            | 441                                 | \$104,354                     | 0.40347482%                      | 451                                 | \$125,897                     | 0.40566429%                      |
| 722040       | Public Employees Retirement System                | 144                                 | \$34,075                      | 0.13174688%                      | 149                                 | \$41,570                      | 0.13394576%                      |
| 722050       | MS Bureau Of Narcotics                            | 107                                 | \$25,319                      | 0.09789525%                      | 113                                 | \$31,696                      | 0.10212895%                      |
| 722060       | North MS Regional Center                          | 763                                 | \$180,549                     | 0.69807549%                      | 855                                 | \$239,009                     | 0.77013182%                      |



## Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2021 and June 30, 2020

| Group Number | Employer Name                                     | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------|---|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|              |   | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 722070       | MS Oil & Gas Board                                | 30                                  | \$7,099                       | 0.02744727%                      | 30                                  | \$8,407                       | 0.02708931%                      |
| 722080       | MS Animal Health Board                            | 24                                  | \$5,679                       | 0.02195781%                      | 24                                  | \$6,637                       | 0.02138630%                      |
| 722090       | State Treasurer's Office                          | 28                                  | \$6,626                       | 0.02561745%                      | 30                                  | \$8,244                       | 0.02656403%                      |
| 722110       | Medicaid Division                                 | 829                                 | \$196,167                     | 0.75845948%                      | 882                                 | \$246,554                     | 0.79444467%                      |
| 722120       | MS Dept Of Agriculture & Commerce                 | 198                                 | \$46,853                      | 0.18115196%                      | 182                                 | \$50,839                      | 0.16381153%                      |
| 722130       | MS Office Of State Auditor                        | 128                                 | \$30,289                      | 0.11710834%                      | 126                                 | \$35,259                      | 0.11361001%                      |
| 722150       | Governor's Office                                 | 17                                  | \$4,023                       | 0.01555345%                      | 21                                  | \$5,845                       | 0.01883495%                      |
| 722170       | MS State Board Of Pharmacy                        | 16                                  | \$3,786                       | 0.01463854%                      | 15                                  | \$4,192                       | 0.01350714%                      |
| 722180       | MS Supreme Court                                  | 241                                 | \$57,028                      | 0.22049304%                      | 242                                 | \$67,536                      | 0.21761496%                      |
| 722190       | Barber Examiners Board                            | 3                                   | \$710                         | 0.00274473%                      | 3                                   | \$838                         | 0.00270143%                      |
| 722200       | Grand Gulf Military                               | 5                                   | \$1,183                       | 0.00457454%                      | 4                                   | \$1,211                       | 0.00390206%                      |
| 722220       | MS Development Authority                          | 205                                 | \$48,509                      | 0.18755632%                      | 204                                 | \$56,870                      | 0.18324680%                      |
| 722230       | Mental Health Dept Of MS                          | 83                                  | \$19,640                      | 0.07593744%                      | 82                                  | \$22,846                      | 0.07361389%                      |
| 722240       | MS Motor Vehicle Commission                       | 3                                   | \$710                         | 0.00274473%                      | 3                                   | \$769                         | 0.00247631%                      |
| 722250       | District Attorneys & Staff                        | 193                                 | \$45,670                      | 0.17657742%                      | 188                                 | \$52,655                      | 0.16966463%                      |
| 722260       | State Architecture Board                          | 2                                   | \$473                         | 0.00182982%                      | 2                                   | \$559                         | 0.00180095%                      |
| 722270       | East MS State Hospital                            | 820                                 | \$194,037                     | 0.75022530%                      | 908                                 | \$253,657                     | 0.81733176%                      |
| 722280       | MS State Board Of Contractors                     | 14                                  | \$3,313                       | 0.01280872%                      | 14                                  | \$4,006                       | 0.01290682%                      |
| 722290       | State Fire Academy                                | 56                                  | \$13,251                      | 0.05123490%                      | 58                                  | \$16,116                      | 0.05192743%                      |
| 722310       | Hudspeth Center                                   | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
| 722320       | Professional Engineers & Land Surveyors Board     | 4                                   | \$947                         | 0.00365964%                      | 4                                   | \$1,164                       | 0.00375198%                      |
| 722360       | MS Ethics Commission                              | 6                                   | \$1,420                       | 0.00548945%                      | 6                                   | \$1,653                       | 0.00532781%                      |
| 722370       | Nursing Home Administrators Board                 | 2                                   | \$473                         | 0.00182982%                      | 2                                   | \$559                         | 0.00180095%                      |
| 722390       | MS Judicial Performance Commission                | 1                                   | \$237                         | 0.00091491%                      | 3                                   | \$769                         | 0.00247631%                      |
| 722450       | MS Dept Of Employment Security                    | 452                                 | \$106,957                     | 0.41353882%                      | 399                                 | \$111,575                     | 0.35951491%                      |
| 722490       | State Dental Examiners Board                      | 6                                   | \$1,420                       | 0.00548945%                      | 5                                   | \$1,490                       | 0.00480254%                      |
| 722510       | MS Forestry Commission                            | 248                                 | \$58,684                      | 0.22689741%                      | 255                                 | \$71,193                      | 0.22939618%                      |
| 722520       | Medical Licensure Board                           | 19                                  | \$4,496                       | 0.01738327%                      | 20                                  | \$5,659                       | 0.01823463%                      |
| 722530       | Public Accountancy Board Of MS                    | 5                                   | \$1,183                       | 0.00457454%                      | 5                                   | \$1,397                       | 0.00450238%                      |
| 722590       | Board Of Funeral Services                         | 1                                   | \$237                         | 0.00091491%                      | 1                                   | \$279                         | 0.00090048%                      |
| 722600       | Administrative Office Of The Courts/Trial Support | 278                                 | \$65,783                      | 0.25434467%                      | 274                                 | \$76,526                      | 0.24658026%                      |
| 722620       | MS Dept Of Marine Resources                       | 138                                 | \$32,655                      | 0.12625743%                      | 144                                 | \$40,336                      | 0.12996866%                      |





## Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2021 and June 30, 2020

| Group Number             | Employer Name                           | Fiscal Year Ending June 30, 2021    |                               |                                  | Fiscal Year Ending June 30, 2020    |                               |                                  |
|--------------------------|---|-------------------------------------|-------------------------------|----------------------------------|-------------------------------------|-------------------------------|----------------------------------|
|                          |   | FY 2021 Average Employee Enrollment | FY 2021 Implicit Subsidy Cost | Percentage Relationship to Total | FY 2020 Average Employee Enrollment | FY 2020 Implicit Subsidy Cost | Percentage Relationship to Total |
| 722630                   | Mississippi Auctioneers Commission      | 0                                   | \$0                           | 0.00000000%                      | 0                                   | \$0                           | 0.00000000%                      |
|                          | Total State Agencies                    | 24,504                              | \$5,798,390                   | 22.41892764%                     | 25,331                              | \$7,078,910                   | 22.80957416%                     |
| ES/OTHER STATE AGENCIES: |   |                                     |                               |                                  |                                     |                               |                                  |
| 721370                   | Charter School Authorizer Board         | 3                                   | \$710                         | 0.00274473%                      | 3                                   | \$815                         | 0.00262639%                      |
| 721460                   | MS Business Finance Corp                | 4                                   | \$947                         | 0.00365964%                      | 4                                   | \$1,118                       | 0.00360190%                      |
| 721580                   | MS Industries For The Blind             | 75                                  | \$17,747                      | 0.06861817%                      | 85                                  | \$23,777                      | 0.07661547%                      |
| 722100                   | Pearl River Valley Water Supply         | 94                                  | \$22,243                      | 0.08600144%                      | 91                                  | \$25,524                      | 0.08224345%                      |
| 722160                   | Pat Harrison Waterway District          | 28                                  | \$6,626                       | 0.02561745%                      | 30                                  | \$8,337                       | 0.02686419%                      |
| 722210                   | Tombigbee River Valley Water Mgt        | 13                                  | \$3,076                       | 0.01189382%                      | 14                                  | \$3,819                       | 0.01230650%                      |
| 722330                   | University Medical Center               | 8149                                | \$1,928,298                   | 7.45559261%                      | 8613                                | \$2,406,884                   | 7.75542180%                      |
| 722340                   | University Of Southern MS               | 1961                                | \$464,032                     | 1.79413635%                      | 1995                                | \$557,594                     | 1.79667409%                      |
| 722400                   | Alcorn State University                 | 540                                 | \$127,780                     | 0.49405080%                      | 612                                 | \$170,890                     | 0.55064088%                      |
| 722410                   | Jackson State University                | 892                                 | \$211,074                     | 0.81609874%                      | 911                                 | \$254,636                     | 0.82048342%                      |
| 722420                   | University Of Mississippi               | 2898                                | \$685,755                     | 2.65140599%                      | 2969                                | \$829,766                     | 2.67366236%                      |
| 722430                   | Mississippi State University            | 4541                                | \$1,074,538                   | 4.15460131%                      | 4425                                | \$1,236,638                   | 3.98467991%                      |
| 722470                   | MS University Of Women                  | 346                                 | \$81,874                      | 0.31655848%                      | 346                                 | \$96,554                      | 0.31111435%                      |
| 722480                   | MS Valley State University              | 381                                 | \$90,156                      | 0.34858029%                      | 416                                 | \$116,349                     | 0.37489804%                      |
| 722540                   | University Press Of MS                  | 19                                  | \$4,496                       | 0.01738327%                      | 19                                  | \$5,263                       | 0.01695896%                      |
| 722550                   | MS Institutions Of Higher Learning      | 74                                  | \$17,511                      | 0.06770326%                      | 76                                  | \$21,099                      | 0.06798591%                      |
| 722560                   | Delta State University                  | 452                                 | \$106,957                     | 0.41353882%                      | 454                                 | \$126,875                     | 0.40881596%                      |
| 722570                   | MS Prison Industries                    | 29                                  | \$6,862                       | 0.02653236%                      | 23                                  | \$6,381                       | 0.02056086%                      |
|                          | Total Universities/Other State Agencies | 20,499                              | \$4,850,682                   | 18.75471750%                     | 21,085                              | \$5,892,319                   | 18.98615444%                     |
|                          | Grand Total All                         | 109,301                             | \$25,863,811                  | 100.00000000%                    | 111,052                             | \$31,034,815                  | 100.00000000%                    |





**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number      | Employer Name                                     | Deferred Outflows of Resources                       |  |   |   |                       |  |   | Deferred Inflows of Resources  |                        |        |         | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |  |
|-------------------|---|--|--|---|---|-----------------------|--|---|--|------------------------|--------|---------|---------------------------|---|--------------------|--|
|                   |   | June 30, 2020  | June 30, 2021  | Net Difference Between Projected and Actual       |   |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate |   | Changes in Proportion and Differences Between Employer Contributions and Proportionate |                        |        |         |                           |   |                    |  |
|                   |   | Employer's Proportionate Share of Net OPEB Liability | Employer's Proportionate Share of Net OPEB Liability | Difference Between Expected and Actual Experience | and Actual Investment Earnings on OPEB Plan | Change of Assumptions | Employer Total Deferred Outflows   | Difference Between Expected and Actual Experience | Employer Contributions and Proportionate Share of                                      | Total Deferred Inflows |        |         |                           |   |                    |  |
|                   |   |  |  |   |   |                       | Share of Contributions   | Share of Resources                                | Share of Contributions   | Share of Resources     |        |         |                           |   |                    |  |
| <b>LIBRARIES:</b> |   |  |  |   |   |                       |  |   |  |                        |        |         |                           |   |                    |  |
| 711420            | Choctaw County Library                            | 18,103   | 17,667   | 19  | 1   | 2,861                 | 13,902   | 16,783  | 598  | 5,524                  | 0      | 6,122   | (1,018)                   | 3,663   | 2,645              |  |
| 711430            | Amory Municipal Library                           | 17,519   | 5,889  | 6   | 0   | 954                   | 2,113  | 3,073   | 199  | 1,841                  | 12,207 | 14,247  | (339)                     | (2,327)   | (2,666)            |  |
| 711440            | Evans Memorial Library                            | 14,015   | 5,889  | 6   | 0   | 954                   | 128  | 1,088   | 199  | 1,841                  | 6,677  | 8,717   | (339)                     | (1,542)   | (1,881)            |  |
| 711450            | Wilkinson County Library System                   | 16,935   | 5,889  | 6   | 0   | 954                   | 3,181  | 4,141   | 199  | 1,841                  | 11,556 | 13,596  | (339)                     | (1,248)   | (1,587)            |  |
| 711460            | Covington County Library System                   | 42,045   | 36,316   | 39  | 2   | 5,882                 | 7,136  | 13,059  | 1,228  | 11,356                 | 5      | 12,589  | (2,092)                   | 1,897   | (195)              |  |
| 711470            | Sharkey Issaquena County Library System           | 21,023   | 17,667   | 19  | 1   | 2,861                 | 513  | 3,394   | 598  | 5,524                  | 26     | 6,148   | (1,018)                   | 142   | (876)              |  |
| 711490            | Wayne Co Library System                           | 63,068   | 53,002   | 58  | 2   | 8,584                 | 2,039  | 10,683  | 1,793  | 16,573                 | 4,318  | 22,684  | (3,053)                   | (395)   | (3,448)            |  |
| 711500            | Benton Co Library System                          | 28,030   | 11,778   | 13  | 1   | 1,908                 | 4,933  | 6,855   | 398  | 3,683                  | 13,928 | 18,009  | (678)                     | (2,230)   | (2,908)            |  |
| 711510            | Lamar Co Library                                  | 117,377  | 102,078  | 111   | 5   | 16,532                | 9,887  | 26,535  | 3,452  | 31,918                 | 3,023  | 38,393  | (5,879)                   | 2,480   | (3,399)            |  |
| 711520            | Bolivar Co Library                                | 72,412   | 58,891   | 64  | 3   | 9,538                 | 7,366  | 16,971  | 1,992  | 18,414                 | 12,222 | 32,628  | (3,392)                   | 264   | (3,128)            |  |
| 711530            | Carnegie Public Library                           | 48,469   | 32,390   | 35  | 2   | 5,246                 | 2,744  | 8,027   | 1,095  | 10,128                 | 16,634 | 27,857  | (1,866)                   | (2,658)   | (4,524)            |  |
| 711540            | Carroll Co Library System                         | 14,015   | 11,778   | 13  | 1   | 1,908                 | 1,534  | 3,456   | 398  | 3,683                  | 1,091  | 5,172   | (678)                     | 30  | (648)              |  |
| 711550            | Central Miss Regional Library                     | 466,004  | 369,051  | 401   | 17  | 59,770                | 1,962  | 62,150  | 12,482   | 115,397                | 30,693 | 158,572 | (21,256)                  | (6,596)   | (27,852)           |  |
| 711560            | Copiah-Jefferson Regional Library System          | 34,454   | 23,556   | 26  | 1   | 3,815                 | 3,592  | 7,434   | 797  | 7,366                  | 7,061  | 15,224  | (1,357)                   | (360)   | (1,717)            |  |
| 711570            | Dixie Regional Library System                     | 95,770   | 82,447   | 90  | 4   | 13,353                | 4,651  | 18,098  | 2,788  | 25,780                 | 1,372  | 29,940  | (4,749)                   | 946   | (3,803)            |  |
| 711580            | East Miss Regional Library                        | 62,484   | 58,891   | 64  | 3   | 9,538                 | 10,711   | 20,316  | 1,992  | 18,414                 | 1,493  | 21,899  | (3,392)                   | 2,199   | (1,193)            |  |
| 711590            | Elizabeth Jones Library                           | 29,782   | 17,667   | 19  | 1   | 2,861                 | 90   | 2,971   | 598  | 5,524                  | 13,465 | 19,587  | (1,018)                   | (3,441)   | (4,459)            |  |
| 711600            | First Regional Library                            | 534,327  | 394,570  | 429   | 18  | 63,903                | 7,364  | 71,714  | 13,345   | 123,377                | 55,003 | 191,725 | (22,726)                  | (9,011)   | (31,737)           |  |
| 711610            | Greenwood-Leflore Public Library System           | 63,068   | 35,335   | 38  | 2   | 5,723                 | 5,501  | 11,264  | 1,195  | 11,049                 | 19,381 | 31,625  | (2,035)                   | (2,930)   | (4,965)            |  |
| 711620            | Hancock Co Library System                         | 156,502  | 157,043  | 171   | 7   | 25,434                | 30,428   | 56,040  | 5,311  | 49,105                 | 11,222 | 65,638  | (9,045)                   | 2,306   | (6,739)            |  |
| 711630            | Harriette Person Memorial Library                 | 14,015   | 11,778   | 13  | 1   | 1,908                 | 344  | 2,266   | 398  | 3,683                  | 18     | 4,099   | (678)                     | 94  | (584)              |  |
| 711640            | Harrison Co Library System                        | 311,837  | 280,714  | 305   | 13  | 45,464                | 25,139   | 70,921  | 9,494  | 87,776                 | 10,471 | 107,741 | (16,168)                  | 2,464   | (13,704)           |  |
| 711650            | The Library - Hattiesburg; Petal                  | 138,400  | 78,521   | 85  | 4   | 12,717                | 8,363  | 21,169  | 2,656  | 24,553                 | 38,257 | 65,466  | (4,523)                   | (4,927)   | (9,450)            |  |
| 711660            | Judge George W. Armstrong Library                 | 49,053   | 41,224   | 45  | 2   | 6,676                 | 5,107  | 11,830  | 1,394  | 12,890                 | 6,924  | 21,208  | (2,374)                   | (939)   | (3,313)            |  |
| 711670            | Humphreys Co Library System                       | 21,023   | 16,686   | 18  | 1   | 2,702                 | 3,056  | 5,777   | 564  | 5,217                  | 3,144  | 8,925   | (961)                     | (81)  | (1,042)            |  |
| 711680            | Jackson-George Regional Library                   | 441,477  | 359,235  | 391   | 17  | 58,181                | 14,559   | 73,148  | 12,150   | 112,328                | 8,494  | 132,972 | (20,691)                  | 3,270   | (17,421)           |  |
| 711690            | Jackson-Hinds Library System                      | 478,851  | 340,587  | 370   | 16  | 55,160                | 10,631   | 66,177  | 11,519   | 106,497                | 69,986 | 188,002 | (19,617)                  | (10,224)  | (29,841)           |  |
| 711700            | Jennie Stephens Smith Library                     | 35,622   | 23,556   | 26  | 1   | 3,815                 | 7,725  | 11,567  | 797  | 7,366                  | 10,961 | 19,124  | (1,357)                   | (4)   | (1,361)            |  |
| 711710            | Kemper-Newton Library                             | 51,973   | 41,224   | 45  | 2   | 6,676                 | 6,624  | 13,347  | 1,394  | 12,890                 | 4,728  | 19,012  | (2,374)                   | 1,183   | (1,191)            |  |
| 711720            | Laurel-Jones Co Library                           | 72,996   | 58,891   | 64  | 3   | 9,538                 | 1,097  | 10,702  | 1,992  | 18,414                 | 7,713  | 28,119  | (3,392)                   | (1,360)   | (4,752)            |  |
| 711730            | Lee-Itawamba Library System                       | 152,415  | 129,560  | 141   | 6   | 20,983                | 5,610  | 26,740  | 4,382  | 40,512                 | 9,163  | 54,057  | (7,462)                   | (629)   | (8,091)            |  |
| 711740            | Lincoln-Lawrence-Franklin Regional Library System | 108,033  | 70,669   | 77  | 3   | 11,445                | 1,565  | 13,090  | 2,390  | 22,097                 | 32,763 | 57,250  | (4,070)                   | (7,403)   | (11,473)           |  |
| 711750            | Long Beach Public Library                         | 35,038   | 29,446   | 32  | 1   | 4,769                 | 959  | 5,761   | 996  | 9,207                  | 52     | 10,255  | (1,696)                   | 237   | (1,459)            |  |
| 711760            | Columbus-Lowndes Public Library                   | 82,339   | 54,965   | 60  | 3   | 8,902                 | 533  | 9,498   | 1,859  | 17,187                 | 15,182 | 34,228  | (3,166)                   | (3,169)   | (6,335)            |  |
| 711770            | Madison Co-Canton Public Library                  | 192,708  | 168,821  | 184   | 8   | 27,342                | 21,659   | 49,193  | 5,710  | 52,788                 | 2,957  | 61,455  | (9,724)                   | 4,152   | (5,572)            |  |
| 711780            | Marks-Quitman Co Public Library                   | 14,015   | 11,778   | 13  | 1   | 1,908                 | 235  | 2,157   | 398  | 3,683                  | 2,033  | 6,114   | (678)                     | (997)   | (1,675)            |  |
| 711790            | Marshall Co Library System                        | 42,045   | 23,556   | 26  | 1   | 3,815                 | 429  | 4,271   | 797  | 7,366                  | 11,992 | 20,155  | (1,357)                   | (2,272)   | (3,629)            |  |
| 711800            | Meridian-Lauderdale Co Library                    | 95,770   | 66,743   | 73  | 3   | 10,810                | 6,379  | 17,265  | 2,257  | 20,870                 | 25,408 | 48,535  | (3,844)                   | (2,481)   | (6,325)            |  |
| 711810            | Mid Miss Regional Library System                  | 209,059  | 163,913  | 178   | 8   | 26,547                | 2,388  | 29,121  | 5,544  | 51,254                 | 14,547 | 71,345  | (9,441)                   | (3,550)   | (12,991)           |  |



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number               | Employer Name                             | Deferred Outflows of Resources    |                                   |   |                                      |                       |   |                          | Deferred Inflows of Resources   |                   |                        |                   | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|----------------------------|---|-----------------------------------|-----------------------------------|---|--------------------------------------|-----------------------|---|--------------------------|---|-------------------|------------------------|-------------------|---------------------------|---|--------------------|
|                            |   | June 30, 2020                     | June 30, 2021                     | Net Difference Between Projected and Actual |                                      |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of |                          | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of |                   | Total Deferred Inflows |                   |                           |   |                    |
|                            |   | Employer's Proportionate Share of | Employer's Proportionate Share of | Difference Between Expected and Actual      | and Investment Earnings on OPEB Plan | Change of Assumptions | Contributions   | Total Deferred Resources | Difference Between Expected and Actual  | Share of          |                        |                   |                           |   |                    |
|                            |   | Liability                         | Liability                         | Experience                                  | Investments                          |                       | Share of  | of                       | Assumptions   | Experience        | Contributions          | Resources         |                           |   |                    |
| 711820                     | Neshoba Co Public Library                 | 32,702                            | 11,778                            | 13  | 1                                    | 1,908                 | 3,264   | 5,186                    | 398   | 3,683             | 19,335                 | 23,416            | (678)                     | (3,622)   | (4,300)            |
| 711830                     | Northeast Regional Library                | 114,457                           | 84,410                            | 92  | 4                                    | 13,671                | 1,083   | 14,850                   | 2,855   | 26,394            | 16,141                 | 45,390            | (4,862)                   | (3,273)   | (8,135)            |
| 711840                     | Noxubee Co Library                        | 14,015                            | 11,778                            | 13  | 1                                    | 1,908                 | 510   | 2,432                    | 398   | 3,683             | 4,200                  | 8,281             | (678)                     | (976)   | (1,654)            |
| 711850                     | Oktibbeha Co Library System               | 37,958                            | 23,556                            | 26  | 1                                    | 3,815                 | 1,127   | 4,969                    | 797   | 7,366             | 13,789                 | 21,952            | (1,357)                   | (2,784)   | (4,141)            |
| 711860                     | Pearl River Co Library System             | 51,973                            | 75,577                            | 82  | 4                                    | 12,240                | 34,675  | 47,001                   | 2,556   | 23,632            | 9,507                  | 35,695            | (4,353)                   | 4,485   | 132                |
| 711870                     | Pike-Amite-Walthall Library System        | 101,610                           | 88,337                            | 96  | 4                                    | 14,307                | 5,781   | 20,188                   | 2,988   | 27,622            | 9,532                  | 40,142            | (5,088)                   | (1,267)   | (6,355)            |
| 711880                     | Pine Forest Regional Library              | 64,236                            | 35,335                            | 38  | 2                                    | 5,723                 | 0   | 5,763                    | 1,195   | 11,049            | 29,463                 | 41,707            | (2,035)                   | (7,783)   | (9,818)            |
| 711890                     | Yazoo Library Association                 | 15,767                            | 5,889                             | 6   | 0                                    | 954                   | 404   | 1,364                    | 199   | 1,841             | 14,885                 | 16,925            | (339)                     | (3,511)   | (3,850)            |
| 711900                     | South Miss Regional Library               | 65,988                            | 51,039                            | 56  | 2                                    | 8,266                 | 4,782   | 13,106                   | 1,726   | 15,959            | 9,537                  | 27,222            | (2,940)                   | (1,227)   | (4,167)            |
| 711910                     | Sunflower Public Library                  | 84,675                            | 53,002                            | 58  | 2                                    | 8,584                 | 3,877   | 12,521                   | 1,793   | 16,573            | 24,881                 | 43,247            | (3,053)                   | (4,575)   | (7,628)            |
| 711920                     | Tallahatchie Co Library                   | 33,870                            | 22,575                            | 25  | 1                                    | 3,656                 | 13,546  | 17,228                   | 764   | 7,059             | 8,407                  | 16,230            | (1,300)                   | 1,231   | (69)               |
| 711930                     | Tombigbee Regional Library System         | 55,477                            | 44,168                            | 48  | 2                                    | 7,153                 | 774   | 7,977                    | 1,494   | 13,811            | 3,610                  | 18,915            | (2,544)                   | (961)   | (3,505)            |
| 711940                     | Warren Co-Vicksburg Public Library System | 63,068                            | 53,002                            | 58  | 2                                    | 8,584                 | 4,574   | 13,218                   | 1,793   | 16,573            | 1,824                  | 20,190            | (3,053)                   | 488   | (2,565)            |
| 711950                     | Washington Co Library System              | 87,011                            | 76,558                            | 83  | 4                                    | 12,399                | 4,883   | 17,369                   | 2,589   | 23,939            | 5,394                  | 31,922            | (4,410)                   | (601)   | (5,011)            |
| 711960                     | Yalobusha Co Public Library System        | 12,263                            | 11,778                            | 13  | 1                                    | 1,908                 | 4,678   | 6,600                    | 398   | 3,683             | 2,456                  | 6,537             | (678)                     | 147   | (531)              |
|                            | <b>Total Libraries</b>                    | <b>5,297,141</b>                  | <b>4,118,443</b>                  | <b>4,480</b>                                | <b>196</b>                           | <b>667,013</b>        | <b>326,135</b>  | <b>997,824</b>           | <b>139,291</b>  | <b>1,287,783</b>  | <b>669,131</b>         | <b>2,096,205</b>  | <b>(237,210)</b>          | <b>(69,676)</b>                                 | <b>(306,886)</b>   |
| <b>COMMUNITY COLLEGES:</b> |   |                                   |                                   |   |                                      |                       |   |                          |   |                   |                        |                   |                           |   |                    |
| 711970                     | Coahoma Community College                 | 1,488,525                         | 1,252,416                         | 1,362                                       | 58                                   | 202,838               | 70,982  | 275,240                  | 42,358  | 391,614           | 14,082                 | 448,054           | (72,135)                  | 20,834  | (51,301)           |
| 711980                     | Copiah-Lincoln Community College          | 2,093,513                         | 1,684,284                         | 1,832                                       | 78                                   | 272,782               | 17,719  | 292,411                  | 56,964  | 526,654           | 50,501                 | 634,119           | (97,009)                  | (5,100)   | (102,109)          |
| 711990                     | East Central Community College            | 1,412,026                         | 1,215,118                         | 1,321                                       | 57                                   | 196,797               | 80,205  | 278,380                  | 41,097  | 379,952           | 24,701                 | 445,750           | (69,987)                  | 9,952   | (60,035)           |
| 712000                     | East MS Community College                 | 1,984,895                         | 1,563,557                         | 1,700                                       | 73                                   | 253,229               | 27,712  | 282,714                  | 52,881  | 488,904           | 138,260                | 680,045           | (90,056)                  | (19,494)  | (109,550)          |
| 712010                     | Hinds Community College                   | 7,520,879                         | 6,080,500                         | 6,613                                       | 283                                  | 984,781               | 221,759   | 1,213,436                | 205,649   | 1,901,293         | 149,255                | 2,256,197         | (350,217)                 | 52,215  | (298,002)          |
| 712020                     | Holmes Community College                  | 2,370,312                         | 2,014,074                         | 2,190                                       | 94                                   | 326,194               | 56,936  | 385,414                  | 68,118  | 629,775           | 46,672                 | 744,565           | (116,004)                 | (5,658)   | (121,662)          |
| 712030                     | Itawamba Community College                | 2,627,840                         | 2,123,022                         | 2,309                                       | 99                                   | 343,839               | 34,420  | 380,667                  | 71,803  | 663,841           | 91,165                 | 826,809           | (122,279)                 | (16,368)  | (138,647)          |
| 712040                     | Jones Co Junior College                   | 2,435,132                         | 1,956,164                         | 2,127                                       | 91                                   | 316,815               | 11,855  | 330,888                  | 66,160  | 611,667           | 74,306                 | 752,133           | (112,669)                 | (9,586)   | (122,255)          |
| 712050                     | Meridian Community College                | 2,141,398                         | 1,695,080                         | 1,843                                       | 79                                   | 274,531               | 74,654  | 351,107                  | 57,329  | 530,030           | 81,018                 | 668,377           | (97,631)                  | 14,564  | (83,067)           |
| 712060                     | MS Delta Community College                | 1,630,429                         | 1,303,455                         | 1,417                                       | 61                                   | 211,104               | 21,914  | 234,496                  | 44,084  | 407,573           | 69,624                 | 521,281           | (75,075)                  | (12,277)  | (87,352)           |
| 712070                     | MS Gulf Coast Community College           | 4,628,502                         | 3,912,328                         | 4,255                                       | 182                                  | 633,630               | 191,530   | 829,597                  | 132,319   | 1,223,334         | 5,908                  | 1,361,561         | (225,337)                 | 52,046  | (173,291)          |
| 712080                     | Northeast MS Community College            | 2,095,265                         | 1,799,121                         | 1,957                                       | 84                                   | 291,381               | 167,635   | 461,057                  | 60,848  | 562,562           | 0                      | 623,410           | (103,624)                 | 50,299  | (53,325)           |
| 712090                     | Northwest MS Community College            | 3,682,480                         | 2,991,665                         | 3,253                                       | 139                                  | 484,522               | 57,100  | 545,014                  | 101,181   | 935,455           | 153,359                | 1,189,995         | (172,310)                 | (8,977)   | (181,287)          |
| 712100                     | Pearl River Community College             | 2,704,340                         | 2,344,845                         | 2,550                                       | 109                                  | 379,765               | 209,751   | 592,175                  | 79,305  | 733,203           | 0                      | 812,508           | (135,055)                 | 55,474  | (79,581)           |
| 712110                     | Southwest MS Community College            | 1,334,359                         | 1,095,373                         | 1,191                                       | 51                                   | 177,404               | 43,784  | 222,430                  | 37,047  | 342,509           | 8,852                  | 388,408           | (63,090)                  | 12,427  | (50,663)           |
|                            | <b>Total Community Colleges</b>           | <b>40,149,895</b>                 | <b>33,031,002</b>                 | <b>35,920</b>                               | <b>1,538</b>                         | <b>5,349,612</b>      | <b>1,287,956</b>  | <b>6,675,026</b>         | <b>1,117,143</b>  | <b>10,328,366</b> | <b>907,703</b>         | <b>12,353,212</b> | <b>(1,902,478)</b>        | <b>190,351</b>                                  | <b>(1,712,127)</b> |
| <b>SCHOOL DISTRICTS:</b>   |   |                                   |                                   |   |                                      |                       |   |                          |   |                   |                        |                   |                           |   |                    |
| 712120                     | Aberdeen School District                  | 1,107,781                         | 936,368                           | 1,018                                       | 44                                   | 151,652               | 26,842  | 179,556                  | 31,669  | 292,790           | 45,268                 | 369,727           | (53,932)                  | (11,771)  | (65,703)           |
| 712130                     | Alcorn County School District             | 2,732,954                         | 2,330,122                         | 2,534                                       | 109                                  | 377,380               | 139,695   | 519,718                  | 78,807  | 728,599           | 63,434                 | 870,840           | (134,207)                 | 16,413  | (117,794)          |
| 712140                     | Amite County School District              | 1,215,230                         | 918,700                           | 999   | 43                                   | 148,790               | 41,814  | 191,646                  | 31,071  | 287,266           | 109,278                | 427,615           | (52,914)                  | (13,569)  | (66,483)           |
| 712150                     | Amory School District                     | 1,316,256                         | 1,143,468                         | 1,244                                       | 53                                   | 185,193               | 77,707  | 264,197                  | 38,673  | 357,547           | 6,324                  | 402,544           | (65,860)                  | 15,907  | (49,953)           |



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number | Employer Name                               | Deferred Outflows of Resources                       |  |   |                        |                       |  |                                      | Deferred Inflows of Resources  |   |                                     |           | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|--------------|---|--|--|---|------------------------|-----------------------|--|--------------------------------------|--|---|-------------------------------------|-----------|---------------------------|---|--------------------|
|              |   | June 30, 2020  | June 30, 2021  | Net Difference Between Projected and Actual       |                        |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate |                                      | Changes in Proportion and Differences Between Employer Contributions and Proportionate |   | Total                               |           |                           |   |                    |
|              |   | Employer's Proportionate Share of Net OPEB Liability | Employer's Proportionate Share of Net OPEB Liability | Difference Between Expected and Actual Experience | and Actual Investments | Change of Assumptions | Employer Contributions   | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience                                      | Employer Contributions and Proportionate Share of | Total Deferred Inflows of Resources |           |                           |   |                    |
|              |   |  |  |   | OPEB Plan              |                       | Share of   | of                                   | and Actual   | Share of  | of                                  |           |                           |   |                    |
| 712160       | Attala County School District               | 1,318,592  | 1,082,614  | 1,177   | 50                     | 175,337               | 25,374   | 201,938                              | 36,615   | 338,519   | 13,159                              | 388,293   | (62,355)                  | 6,370   | (55,985)           |
| 712170       | Baldwyn School District                     | 763,826  | 601,670  | 654   | 28                     | 97,445                | 35,075   | 133,202                              | 20,349   | 188,134   | 47,320                              | 255,803   | (34,654)                  | 5,019   | (29,635)           |
| 712180       | Bay St. Louis-Waveland School               | 1,593,639  | 1,418,293  | 1,542   | 66                     | 229,703               | 143,429  | 374,740                              | 47,968   | 443,482   | 6,773                               | 498,223   | (81,689)                  | 35,217  | (46,472)           |
| 712200       | Benton County School District               | 1,051,720  | 860,791  | 936   | 40                     | 139,411               | 27,747   | 168,134                              | 29,113   | 269,158   | 94,170                              | 392,441   | (49,579)                  | (10,766)  | (60,345)           |
| 712210       | Biloxi School District                      | 4,696,242  | 4,002,628  | 4,353   | 187                    | 648,255               | 471,264  | 1,124,059                            | 135,373  | 1,251,570   | 0                                   | 1,386,943 | (230,538)                 | 149,299   | (81,239)           |
| 712220       | Booneville School District                  | 1,010,843  | 853,920  | 929   | 40                     | 138,299               | 30,027   | 169,295                              | 28,880   | 267,010   | 7,971                               | 303,861   | (49,183)                  | 3,543   | (45,640)           |
| 712230       | Brookhaven School District                  | 2,672,221  | 2,256,508  | 2,454   | 105                    | 365,458               | 78,030   | 446,047                              | 76,317   | 705,581   | 37,791                              | 819,689   | (129,968)                 | 13,753  | (116,215)          |
| 712240       | Calhoun County School District              | 2,256,439  | 1,908,070  | 2,075   | 89                     | 309,026               | 93,731   | 404,921                              | 64,533   | 596,629   | 11,839                              | 673,001   | (109,899)                 | 21,660  | (88,239)           |
| 712250       | Canton School District                      | 2,848,579  | 2,435,144  | 2,648   | 113                    | 394,389               | 203,087  | 600,237                              | 82,359   | 761,438   | 69,024                              | 912,821   | (140,256)                 | 29,586  | (110,670)          |
| 712260       | Carroll County School District              | 894,050  | 687,062  | 747   | 32                     | 111,275               | 43,435   | 155,489                              | 23,237   | 214,835   | 117,014                             | 355,086   | (39,573)                  | (8,096)   | (47,669)           |
| 712270       | Chickasaw County School District            | 397,680  | 335,679  | 365   | 16                     | 54,366                | 7,176  | 61,923                               | 11,353   | 104,962   | 15,602                              | 131,917   | (19,334)                  | (4,215)   | (23,549)           |
| 712280       | Choctaw County School District              | 1,590,719  | 1,322,104  | 1,438   | 62                     | 214,124               | 42,199   | 257,823                              | 44,715   | 413,405   | 2,509                               | 460,629   | (76,149)                  | 11,933  | (64,216)           |
| 712290       | Claiborne County School District            | 1,350,126  | 1,108,133  | 1,205   | 52                     | 179,470               | 13,157   | 193,884                              | 37,478   | 346,499   | 65,973                              | 449,950   | (63,825)                  | (13,700)  | (77,525)           |
| 712300       | Clarksdale School District                  | 2,115,119  | 1,818,752  | 1,978   | 85                     | 294,560               | 73,702   | 370,325                              | 61,512   | 568,700   | 225,053                             | 855,265   | (104,754)                 | (83,378)  | (188,132)          |
| 712320       | Cleveland School District                   | 2,987,562  | 2,480,294  | 2,697   | 116                    | 401,702               | 32,116   | 436,631                              | 83,886   | 775,556   | 71,426                              | 930,868   | (142,857)                 | (16,866)  | (159,723)          |
| 712330       | Clinton School District                     | 3,804,529  | 3,257,656  | 3,543   | 152                    | 527,601               | 288,639  | 819,935                              | 110,177  | 1,018,627   | 46,886                              | 1,175,690 | (187,630)                 | 77,141  | (110,489)          |
| 712340       | Coahoma Co Agriculture High School District | 171,102  | 86,374   | 94  | 4                      | 13,989                | 0  | 14,087                               | 2,921  | 27,008  | 98,086                              | 128,015   | (4,975)                   | (27,341)  | (32,316)           |
| 712350       | Coahoma County School District              | 1,535,243  | 1,255,361  | 1,365   | 59                     | 203,315               | 14,038   | 218,777                              | 42,458   | 392,535   | 83,253                              | 518,246   | (72,305)                  | (26,856)  | (99,161)           |
| 712360       | Coffeeville School District                 | 575,789  | 407,330  | 443   | 19                     | 65,970                | 4,310  | 70,742                               | 13,776   | 127,367   | 121,622                             | 262,765   | (23,461)                  | (26,886)  | (50,347)           |
| 712370       | Columbia School District                    | 1,455,239  | 1,206,285  | 1,312   | 56                     | 195,367               | 84,700   | 281,435                              | 40,798   | 377,190   | 23,446                              | 441,434   | (69,478)                  | 18,646  | (50,832)           |
| 712380       | Columbus School District                    | 3,255,018  | 2,756,101  | 2,997   | 128                    | 446,371               | 162,559  | 612,055                              | 93,214   | 861,797   | 130,843                             | 1,085,854 | (158,742)                 | (7,329)   | (166,071)          |
| 712390       | Copiah County School District               | 1,988,399  | 1,659,746  | 1,805   | 77                     | 268,808               | 37,306   | 307,996                              | 56,134   | 518,981   | 45,964                              | 621,079   | (95,596)                  | (3,130)   | (98,726)           |
| 712400       | Corinth School District                     | 1,979,056  | 1,604,781  | 1,745   | 75                     | 259,906               | 92,700   | 354,426                              | 54,275   | 501,794   | 43,802                              | 599,871   | (92,430)                  | 20,623  | (71,807)           |
| 712410       | Covington County School District            | 2,756,896  | 2,257,490  | 2,455   | 105                    | 365,617               | 101,460  | 469,637                              | 76,351   | 705,888   | 24,294                              | 806,533   | (130,024)                 | 27,783  | (102,241)          |
| 712420       | Desoto County School District               | 23,745,748   | 20,943,616   | 22,776  | 976                    | 3,391,972             | 2,804,231  | 6,219,955                            | 708,335  | 6,548,797   | 0                                   | 7,257,132 | (1,206,285)               | 768,324   | (437,961)          |
| 712440       | Durant School District                      | 0  | 0  | 0   | 0                      | 0                     | 0  | 0                                    | 0  | 0   | 0                                   | 0         | 0                         | 0   | 0                  |
| 712450       | East Jasper School District                 | 1,029,529  | 810,733  | 882   | 38                     | 131,304               | 77,651   | 209,875                              | 27,420   | 253,506   | 52,571                              | 333,497   | (46,696)                  | 10,371  | (36,325)           |
| 712460       | East Tallahatchie School District           | 1,186,032  | 809,752  | 881   | 38                     | 131,145               | 6,503  | 138,567                              | 27,387   | 253,199   | 233,582                             | 514,168   | (46,639)                  | (49,204)  | (95,843)           |
| 712470       | Enterprise School District                  | 809,375  | 687,062  | 747   | 32                     | 111,275               | 53,665   | 165,719                              | 23,237   | 214,835   | 953                                 | 239,025   | (39,573)                  | 17,829  | (21,744)           |
| 712480       | Forest School District                      | 1,313,336  | 1,135,616  | 1,235   | 53                     | 183,921               | 97,825   | 283,034                              | 38,408   | 355,092   | 22,702                              | 416,202   | (65,408)                  | 25,586  | (39,822)           |
| 712490       | Forrest County School District              | 2,208,554  | 1,833,474  | 1,994   | 85                     | 296,945               | 56,822   | 355,846                              | 62,010   | 573,304   | 40,469                              | 675,783   | (105,602)                 | 8,127   | (97,475)           |
| 712500       | Forrest Co Agriculture High School District | 523,816  | 438,778  | 477   | 20                     | 71,057                | 17,721   | 89,275                               | 14,839   | 137,188   | 18,312                              | 170,339   | (25,270)                  | (1,491)   | (26,761)           |
| 712510       | Franklin County School District             | 1,271,875  | 1,083,595  | 1,178   | 51                     | 175,496               | 34,588   | 211,313                              | 36,648   | 338,826   | 24,356                              | 399,830   | (62,412)                  | (2,093)   | (64,505)           |
| 712520       | George County School District               | 3,652,698  | 3,012,277  | 3,276   | 140                    | 487,860               | 221,612  | 712,888                              | 101,878  | 941,900   | 9,569                               | 1,053,347 | (173,497)                 | 80,163  | (93,334)           |
| 712530       | Greene County School District               | 1,758,901  | 1,480,128  | 1,610   | 69                     | 239,718               | 31,324   | 272,721                              | 50,059   | 462,817   | 37,414                              | 550,290   | (85,251)                  | (2,740)   | (87,991)           |
| 712540       | Greenville School District                  | 4,241,334  | 3,558,982  | 3,870   | 166                    | 576,403               | 54,086   | 634,525                              | 120,368  | 1,112,847   | 298,567                             | 1,531,872 | (204,986)                 | (98,424)  | (303,410)          |
| 712550       | Greenwood School District                   | 4,890,703  | 3,890,735  | 4,231   | 181                    | 630,133               | 120,187  | 754,732                              | 131,589  | 1,216,582   | 187,404                             | 1,535,575 | (224,094)                 | (12,026)  | (236,120)          |
| 712560       | Grenada School District                     | 3,880,444  | 3,179,135  | 3,457   | 148                    | 514,884               | 105,344  | 623,833                              | 107,522  | 994,074   | 52,923                              | 1,154,519 | (183,108)                 | 34,468  | (148,640)          |
| 712570       | Gulfport School District                    | 4,864,424  | 4,144,948  | 4,508   | 193                    | 671,305               | 251,841  | 927,847                              | 140,186  | 1,296,071   | 33,061                              | 1,469,318 | (238,736)                 | 70,132  | (168,604)          |
| 712580       | Hancock County School District              | 3,295,896  | 2,816,955  | 3,063   | 131                    | 456,226               | 229,450  | 688,870                              | 95,272   | 880,825   | 0                                   | 976,097   | (162,247)                 | 66,800  | (95,447)           |



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number | Employer Name                       | Deferred Outflows of Resources                       |  |   |                        |                       |   |                          | Deferred Inflows of Resources   |   |                        |           | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|--------------|-------------------------------------|--|--|---|------------------------|-----------------------|---|--------------------------|---|---|------------------------|-----------|---------------------------|---|--------------------|
|              |                                     | June 30, 2020  | June 30, 2021  | Net Difference Between Projected and Actual       |                        |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of |                          | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of |   | 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 | and Actual Investments | Change of Assumptions | Share of Contributions  | Total Deferred Resources | Difference Between Expected and Actual Experience   | Employer Contributions and Proportionate Share of |                        |           |                           |   |                    |
|              |                                     |  |  |   | OPEB Plan              |                       | Share of  | of                       |   |   | Resources              |           |                           |   |                    |
| 712590       | Harrison County School District     | 12,040,764   | 9,958,475  | 10,830  | 464                    | 1,612,848             | 331,513   | 1,955,655                | 336,806   | 3,113,886   | 899                    | 3,451,591 | (573,576)                 | 126,402   | (447,174)          |
| 712600       | Hattiesburg School District         | 3,759,563  | 3,096,687  | 3,368   | 144                    | 501,531               | 8,140   | 513,183                  | 104,733   | 968,294   | 162,048                | 1,235,075 | (178,359)                 | (74,931)  | (253,290)          |
| 712610       | Hazlehurst School District          | 1,364,725  | 1,126,782  | 1,225   | 53                     | 182,491               | 88,536  | 272,305                  | 38,109  | 352,330   | 73,756                 | 464,195   | (64,899)                  | 25,137  | (39,762)           |
| 712630       | Hinds County School District        | 3,639,851  | 2,952,404  | 3,211   | 138                    | 478,163               | 0   | 481,512                  | 99,853  | 923,178   | 387,600                | 1,410,631 | (170,049)                 | (123,998)                                       | (294,047)          |
| 712640       | Hollandale School District          | 627,762  | 488,796  | 532   | 23                     | 79,164                | 30,677  | 110,396                  | 16,532  | 152,840   | 80,581                 | 249,953   | (28,153)                  | (11,648)  | (39,801)           |
| 712650       | Holly Springs School District       | 1,176,104  | 924,589  | 1,005   | 43                     | 149,744               | 6,096   | 156,888                  | 31,271  | 289,107   | 94,110                 | 414,488   | (53,253)                  | (18,476)  | (71,729)           |
| 712660       | Holmes County School District       | 2,637,768  | 2,135,782  | 2,323   | 100                    | 345,905               | 26,949  | 375,277                  | 72,234  | 667,831   | 256,584                | 996,649   | (123,014)                 | (65,382)  | (188,396)          |
| 712670       | Houston School District             | 1,581,376  | 1,328,974  | 1,445   | 62                     | 215,237               | 34,995  | 251,739                  | 44,947  | 415,553   | 29,919                 | 490,419   | (76,545)                  | 46  | (76,499)           |
| 712680       | Humphreys County School District    | 1,622,253  | 1,297,566  | 1,411   | 60                     | 210,150               | 62,104  | 273,725                  | 43,885  | 405,732   | 58,901                 | 508,518   | (74,736)                  | 3,546   | (71,190)           |
| 712710       | Itawamba County School District     | 2,897,632  | 2,473,424  | 2,690   | 115                    | 400,589               | 120,663   | 524,057                  | 83,654  | 773,407   | 44,271                 | 901,332   | (142,461)                 | 23,430  | (119,031)          |
| 712720       | Jackson County School District      | 7,006,990  | 6,216,931  | 6,761   | 290                    | 1,006,877             | 694,949   | 1,708,877                | 210,263   | 1,943,953   | 0                      | 2,154,216 | (358,075)                 | 179,110   | (178,965)          |
| 712730       | Jackson Independent School District | 24,633,958   | 19,434,043   | 21,134  | 906                    | 3,147,485             | 0   | 3,169,525                | 657,280   | 6,076,773   | 2,102,561              | 8,836,614 | (1,119,338)               | (553,669)                                       | (1,673,007)        |
| 712740       | Jefferson County School District    | 1,206,471  | 1,049,242  | 1,141   | 49                     | 169,932               | 75,682  | 246,804                  | 35,486  | 328,084   | 96,269                 | 459,839   | (60,433)                  | (13,684)  | (74,117)           |
| 712750       | Jefferson Davis Co School District  | 1,391,587  | 1,185,673  | 1,289   | 55                     | 192,028               | 44,377  | 237,749                  | 40,101  | 370,745   | 58,282                 | 469,128   | (68,291)                  | (13,433)  | (81,724)           |
| 712760       | Jones County School District        | 7,174,588  | 6,168,836  | 6,709   | 288                    | 999,088               | 471,468   | 1,477,553                | 208,637   | 1,928,915   | 0                      | 2,137,552 | (355,305)                 | 145,738   | (209,567)          |
| 712770       | Kemper County School District       | 1,264,283  | 1,108,133  | 1,205   | 52                     | 179,470               | 97,420  | 278,147                  | 37,478  | 346,499   | 87,967                 | 471,944   | (63,825)                  | 3,225   | (60,600)           |
| 712780       | Kosciusko School District           | 1,890,877  | 1,614,596  | 1,756   | 75                     | 261,496               | 94,256  | 357,583                  | 54,607  | 504,863   | 19,066                 | 578,536   | (92,996)                  | 18,391  | (74,605)           |
| 712790       | Lafayette County School District    | 2,559,516  | 2,090,632  | 2,274   | 97                     | 338,593               | 104,826   | 445,790                  | 70,707  | 653,713   | 62,916                 | 787,336   | (120,414)                 | 30,886  | (89,528)           |
| 712800       | Lamar County School District        | 9,104,006  | 7,822,693  | 8,507   | 365                    | 1,266,942             | 570,931   | 1,846,745                | 264,572   | 2,446,054   | 0                      | 2,710,626 | (450,562)                 | 168,015   | (282,547)          |
| 712810       | Lauderdale County School District   | 5,198,452  | 4,385,419  | 4,769   | 204                    | 710,251               | 125,470   | 840,694                  | 148,319   | 1,371,264   | 118,617                | 1,638,200 | (252,586)                 | (292)   | (252,878)          |
| 712820       | Laurel School District              | 2,969,459  | 2,148,541  | 2,337   | 100                    | 347,972               | 0   | 350,409                  | 72,666  | 671,821   | 475,827                | 1,220,314 | (123,749)                 | (111,703)                                       | (235,452)          |
| 712830       | Lawrence County School District     | 1,757,149  | 1,562,576  | 1,699   | 73                     | 253,071               | 136,882   | 391,725                  | 52,848  | 488,597   | 17,386                 | 558,831   | (89,999)                  | 20,594  | (69,405)           |
| 712840       | Leake County School District        | 2,383,743  | 2,111,244  | 2,296   | 98                     | 341,931               | 157,927   | 502,252                  | 71,404  | 660,158   | 75,782                 | 807,344   | (121,601)                 | 6,611   | (114,990)          |
| 712850       | Lee County School District          | 5,962,861  | 5,027,332  | 5,467   | 234                    | 814,213               | 138,608   | 958,522                  | 170,030   | 1,571,981   | 2,445                  | 1,744,456 | (289,558)                 | 37,647  | (251,911)          |
| 712870       | Leland School District              | 913,320  | 725,341  | 789   | 34                     | 117,474               | 26,299  | 144,596                  | 24,532  | 226,805   | 62,087                 | 313,424   | (41,777)                  | (7,397)   | (49,174)           |
| 712880       | Lincoln County School District      | 2,289,725  | 1,961,072  | 2,133   | 91                     | 317,610               | 133,032   | 452,866                  | 66,325  | 613,202   | 133                    | 679,660   | (112,951)                 | 37,102  | (75,849)           |
| 712890       | Long Beach School District          | 2,290,893  | 1,841,326  | 2,002   | 86                     | 298,216               | 113,863   | 414,167                  | 62,276  | 575,759   | 56,978                 | 695,013   | (106,054)                 | 31,253  | (74,801)           |
| 712900       | Louisville School District          | 2,523,894  | 2,161,301  | 2,350   | 101                    | 350,038               | 83,280  | 435,769                  | 73,097  | 675,811   | 51,236                 | 800,144   | (124,484)                 | (1,562)   | (126,046)          |
| 712910       | Lowndes County School District      | 4,427,619  | 3,761,174  | 4,090   | 175                    | 609,150               | 254,900   | 868,315                  | 127,207   | 1,176,070   | 122,928                | 1,426,205 | (216,631)                 | 34,023  | (182,608)          |
| 712920       | Lumberton School District           | 0  | 0  | 0   | 0                      | 0                     | 0   | 0                        | 0   | 0   | 0                      | 0         | 0                         | 0   | 0                  |
| 712930       | Madison County School District      | 10,343,763   | 8,841,508  | 9,615   | 412                    | 1,431,947             | 864,405   | 2,306,379                | 299,029   | 2,764,625   | 0                      | 3,063,654 | (509,242)                 | 265,645   | (243,597)          |
| 712940       | Marion County School District       | 1,912,484  | 1,605,762  | 1,746   | 75                     | 260,065               | 69,441  | 331,327                  | 54,309  | 502,101   | 0                      | 556,410   | (92,487)                  | 23,233  | (69,254)           |
| 712950       | Marshall County School District     | 2,300,820  | 1,961,072  | 2,133   | 91                     | 317,610               | 78,597  | 398,431                  | 66,325  | 613,202   | 49,059                 | 728,586   | (112,951)                 | (1,007)   | (113,958)          |
| 712960       | Mecomb School District              | 2,353,961  | 2,026,833  | 2,204   | 94                     | 328,260               | 119,006   | 449,564                  | 68,550  | 633,764   | 59,923                 | 762,237   | (116,739)                 | (1,629)   | (118,368)          |
| 712970       | Meridian School District            | 5,212,467  | 4,292,175  | 4,668   | 200                    | 695,149               | 29,688  | 729,705                  | 145,166   | 1,342,107   | 106,932                | 1,594,205 | (247,215)                 | (13,003)  | (260,218)          |
| 712980       | Monroe County School District       | 1,944,602  | 1,691,154  | 1,839   | 79                     | 273,895               | 134,627   | 410,440                  | 57,197  | 528,802   | 4,748                  | 590,747   | (97,405)                  | 32,477  | (64,928)           |
| 712990       | Montgomery County School District   | 0  | 0  | 0   | 0                      | 0                     | 0   | 0                        | 0   | 0   | 0                      | 0         | 0                         | 0   | 0                  |
| 713000       | Moss Point School District          | 2,125,631  | 1,801,084  | 1,959   | 84                     | 291,699               | 101,568   | 395,310                  | 60,915  | 563,176   | 0                      | 624,091   | (103,737)                 | 32,005  | (71,732)           |
| 713020       | Natchez-Adams School District       | 3,555,760  | 2,916,088  | 3,171   | 136                    | 472,282               | 54,317  | 529,906                  | 98,625  | 911,823   | 45,964                 | 1,056,412 | (167,957)                 | 16,585  | (151,372)          |
| 713030       | Neshoba County School District      | 2,565,356  | 2,150,504  | 2,339   | 100                    | 348,290               | 44,288  | 395,017                  | 72,732  | 672,435   | 58,542                 | 803,709   | (123,862)                 | (11,658)  | (135,520)          |



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number | Employer Name                   | Deferred Outflows of Resources                       |  |   |  |                       |  |                         | Deferred Inflows of Resources  |  |                        |           | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|--------------|---------------------------------|--|--|---|--|-----------------------|--|-------------------------|--|--|------------------------|-----------|---------------------------|---|--------------------|
|              |                                 | June 30, 2020  | June 30, 2021  | Net Difference Between Projected and Actual       |  |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate |                         | Changes in Proportion and Differences Between Employer Contributions and Proportionate |  | 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 | and Actual Earnings on OPEB Plan Investments | Change of Assumptions | Share of Contributions   | Total Deferred Outflows | Difference Between Expected and Actual Experience                                      | and Proportionate Share of Contributions |                        |           |                           |   |                    |
|              |                                 |  |  |   |  |                       |  |                         |  |  |                        |           |                           |   |                    |
| 713040       | Nettleton School District       | 1,044,128  | 866,680  | 943   | 40   | 140,365               | 21,371   | 162,719                 | 29,312   | 271,000                                  | 8,726                  | 309,038   | (49,918)                  | 2,439   | (47,479)           |
| 713050       | New Albany School District      | 1,977,888  | 1,630,300  | 1,773   | 76   | 264,039               | 29,938   | 295,826                 | 55,138   | 509,774                                  | 6,041                  | 570,953   | (93,900)                  | 8,762   | (85,138)           |
| 713060       | Newton County School District   | 1,419,618  | 1,207,266  | 1,313   | 56   | 195,526               | 52,936   | 249,831                 | 40,831   | 377,496                                  | 26,763                 | 445,090   | (69,535)                  | 6,759   | (62,776)           |
| 713070       | Newton School District          | 941,935  | 759,694  | 826   | 35   | 123,038               | 17,721   | 141,620                 | 25,694   | 237,547                                  | 24,788                 | 288,029   | (43,756)                  | 2,556   | (41,200)           |
| 713080       | North Bolivar School District   | 966,461  | 804,844  | 875   | 38   | 130,350               | 23,147   | 154,410                 | 27,221   | 251,664                                  | 159,084                | 437,969   | (46,356)                  | (43,213)  | (89,569)           |
| 713090       | North Panola School District    | 1,487,941  | 1,184,691  | 1,288   | 55   | 191,869               | 39,176   | 232,388                 | 40,068   | 370,438                                  | 91,692                 | 502,198   | (68,234)                  | (4,765)   | (72,999)           |
| 713100       | North Pike School District      | 1,952,777  | 1,693,117  | 1,841   | 79   | 274,213               | 171,995  | 448,128                 | 57,263   | 529,416                                  | 35,295                 | 621,974   | (97,518)                  | 45,498  | (52,020)           |
| 713110       | North Tippah School District    | 988,652  | 828,401  | 901   | 39   | 134,166               | 11,336   | 146,442                 | 28,017   | 259,030                                  | 22,152                 | 309,199   | (47,713)                  | (4,428)   | (52,141)           |
| 713120       | Noxubee School District         | 1,276,546  | 1,056,113  | 1,149   | 49   | 171,045               | 254  | 172,497                 | 35,719   | 330,233                                  | 294,452                | 660,404   | (60,829)                  | (84,251)  | (145,080)          |
| 713130       | Ocean Springs School District   | 4,399,004  | 3,769,026  | 4,099   | 176  | 610,421               | 335,354  | 950,050                 | 127,472  | 1,178,526                                | 0                      | 1,305,998 | (217,084)                 | 100,141   | (116,943)          |
| 713140       | Okolona School District         | 599,732  | 528,056  | 574   | 25   | 85,523                | 39,783   | 125,905                 | 17,859   | 165,116                                  | 29,151                 | 212,126   | (30,414)                  | 2,701   | (27,713)           |
| 713160       | Oxford School District          | 3,549,336  | 3,055,463  | 3,323   | 142  | 494,855               | 172,049  | 670,369                 | 103,339  | 955,404                                  | 6,117                  | 1,064,860 | (175,985)                 | 48,293  | (127,692)          |
| 713170       | Pascagoula School District      | 7,839,139  | 6,758,728  | 7,350   | 315  | 1,094,625             | 474,577  | 1,576,867               | 228,587  | 2,113,367                                | 5,232                  | 2,347,186 | (389,281)                 | 132,849   | (256,432)          |
| 713180       | Pass Christian School District  | 1,641,524  | 1,373,143  | 1,493   | 64   | 222,390               | 53,635   | 277,582                 | 46,441   | 429,364                                  | 14,273                 | 490,078   | (79,089)                  | 16,666  | (62,423)           |
| 713190       | Pearl School District           | 3,244,507  | 2,759,045  | 3,000   | 129  | 446,848               | 130,889  | 580,866                 | 93,314   | 862,718                                  | 37,160                 | 993,192   | (158,912)                 | 18,945  | (139,967)          |
| 713200       | Pearl River Co School District  | 2,341,698  | 2,031,741  | 2,210   | 95   | 329,055               | 248,839  | 580,199                 | 68,716   | 635,299                                  | 0                      | 704,015   | (117,022)                 | 70,995  | (46,027)           |
| 713210       | Perry County School District    | 1,226,325  | 1,007,037  | 1,095   | 47   | 163,097               | 17,302   | 181,541                 | 34,059   | 314,887                                  | 7,985                  | 356,931   | (58,002)                  | 4,641   | (53,361)           |
| 713220       | Petal School District           | 3,347,284  | 2,965,164  | 3,225   | 138  | 480,230               | 270,135  | 753,728                 | 100,285  | 927,168                                  | 3,365                  | 1,030,818 | (170,784)                 | 62,869  | (107,915)          |
| 713230       | Philadelphia School District    | 929,087  | 804,844  | 875   | 38   | 130,350               | 55,591   | 186,854                 | 27,221   | 251,664                                  | 27,788                 | 306,673   | (46,356)                  | 3,231   | (43,125)           |
| 713240       | Picayune School District        | 3,606,565  | 3,165,393  | 3,442   | 148  | 512,659               | 319,601  | 835,850                 | 107,057  | 989,777                                  | 47,057                 | 1,143,891 | (182,316)                 | 82,948  | (99,368)           |
| 713250       | Pontotoc School District        | 2,016,429  | 1,749,064  | 1,902   | 82   | 283,274               | 190,540  | 475,798                 | 59,155   | 546,910                                  | 0                      | 606,065   | (100,740)                 | 51,052  | (49,688)           |
| 713260       | Pontotoc County School District | 2,880,697  | 2,442,997  | 2,657   | 114  | 395,661               | 169,831  | 568,263                 | 82,625   | 763,893                                  | 17,307                 | 863,825   | (140,709)                 | 33,648  | (107,061)          |
| 713270       | Poplarville School District     | 1,635,101  | 1,405,533  | 1,529   | 66   | 227,636               | 98,293   | 327,524                 | 47,537   | 439,492                                  | 27,739                 | 514,768   | (80,954)                  | 20,253  | (60,701)           |
| 713280       | Prentiss County School District | 2,209,722  | 1,862,920  | 2,026   | 87   | 301,713               | 86,832   | 390,658                 | 63,006   | 582,511                                  | 14,145                 | 659,662   | (107,298)                 | 23,269  | (84,029)           |
| 713290       | Quitman School District         | 1,733,207  | 1,446,757  | 1,573   | 67   | 234,313               | 38,387   | 274,340                 | 48,931   | 452,382                                  | 38,602                 | 539,915   | (83,328)                  | (11,082)  | (94,410)           |
| 713300       | Quitman County School District  | 1,268,371  | 1,043,353  | 1,135   | 49   | 168,979               | 47,559   | 217,722                 | 35,287   | 326,243                                  | 55,297                 | 416,827   | (60,094)                  | 6,832   | (53,262)           |
| 713310       | Rankin County School District   | 15,616,378   | 13,138,591   | 14,288  | 612  | 2,127,891             | 667,357  | 2,810,148               | 444,361  | 4,108,267                                | 71,421                 | 4,624,049 | (756,740)                 | 199,934   | (556,806)          |
| 713320       | Richton School District         | 579,293  | 470,147  | 511   | 22   | 76,144                | 0  | 76,677                  | 15,901   | 147,009                                  | 38,267                 | 201,177   | (27,079)                  | (11,544)  | (38,623)           |
| 713330       | Scott County School District    | 3,454,734  | 2,801,250  | 3,046   | 131  | 453,683               | 91,756   | 548,616                 | 94,741   | 875,915                                  | 77,458                 | 1,048,114 | (161,343)                 | 26,660  | (134,683)          |
| 713340       | Senatobia School District       | 1,492,029  | 1,265,176  | 1,376   | 59   | 204,904               | 103,489  | 309,828                 | 42,790   | 395,604                                  | 15,927                 | 454,321   | (72,870)                  | 21,664  | (51,206)           |
| 713360       | Simpson County School District  | 3,135,305  | 2,650,097  | 2,882   | 124  | 429,203               | 99,335   | 531,544                 | 89,629   | 828,651                                  | 7,831                  | 926,111   | (152,637)                 | 30,642  | (121,995)          |
| 713370       | Smith County School District    | 2,230,160  | 1,795,195  | 1,952   | 84   | 290,745               | 10,932   | 303,713                 | 60,715   | 561,334                                  | 83,966                 | 706,015   | (103,397)                 | (17,053)  | (120,450)          |
| 713380       | South Delta School District     | 978,141  | 786,195  | 855   | 37   | 127,330               | 11,343   | 139,565                 | 26,590   | 245,833                                  | 37,480                 | 309,903   | (45,282)                  | (5,733)   | (51,015)           |
| 713390       | South Panola School District    | 3,956,359  | 3,369,549  | 3,664   | 157  | 545,723               | 197,717  | 747,261                 | 113,962  | 1,053,614                                | 3,712                  | 1,171,288 | (194,075)                 | 55,032  | (139,043)          |
| 713400       | South Pike School District      | 1,730,287  | 1,414,366  | 1,538   | 66   | 229,067               | 119,549  | 350,220                 | 47,835   | 442,254                                  | 17,888                 | 507,977   | (81,463)                  | 43,147  | (38,316)           |
| 713410       | North Tippah School District    | 2,522,143  | 2,119,096  | 2,305   | 99   | 343,203               | 65,055   | 410,662                 | 71,670   | 662,614                                  | 1,065                  | 735,349   | (122,053)                 | 20,736  | (101,317)          |
| 713430       | Starkville-Oktibbeha            | 4,953,187  | 4,308,861  | 4,686   | 201  | 697,852               | 365,969  | 1,068,708               | 145,730  | 1,347,325                                | 18,916                 | 1,511,971 | (248,176)                 | 86,224  | (161,952)          |
| 713440       | Stone County School District    | 2,134,974  | 1,799,121  | 1,957   | 84   | 291,381               | 50,370   | 343,792                 | 60,848   | 562,562                                  | 86,354                 | 709,764   | (103,624)                 | (14,930)  | (118,554)          |
| 713450       | Sunflower School District       | 3,622,916  | 2,851,308  | 3,101   | 133  | 461,790               | 84,327   | 549,351                 | 96,434   | 891,567                                  | 265,764                | 1,253,765 | (164,226)                 | (38,630)  | (202,856)          |
| 713460       | Tate County School District     | 1,869,270  | 1,517,426  | 1,650   | 71   | 245,758               | 18,117   | 265,596                 | 51,321   | 474,479                                  | 53,530                 | 579,330   | (87,399)                  | (5,533)   | (92,932)           |



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number                | Employer Name                                   | Deferred Outflows of Resources    |                                   |   |                                  |                       |  |                         | Deferred Inflows of Resources  |  |                        |             | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|-----------------------------|---|-----------------------------------|-----------------------------------|---|----------------------------------|-----------------------|--|-------------------------|--|--|------------------------|-------------|---------------------------|---|--------------------|
|                             |   | June 30, 2020                     | June 30, 2021                     | Net Difference Between Projected and Actual |                                  |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate |                         | Changes in Proportion and Differences Between Employer Contributions and Proportionate |  | Total                  |             |                           |   |                    |
|                             |   | Employer's Proportionate Share of | Employer's Proportionate Share of | Difference Between Expected and Actual      | and Actual Earnings on OPEB Plan | Change of Assumptions | Contributions  | Total Deferred Outflows | Difference Between Expected and Actual   | Employer Contributions and Proportionate | Total Deferred Inflows |             |                           |   |                    |
|                             |   | Net OPEB Liability                | Net OPEB Liability                | Experience                                  | Investments                      | Assumptions           | Contributions  | Resources               | Experience   | Share of                                 | Resources              |             |                           |   |                    |
| 713470                      | Tishomingo Co School District                   | 2,649,447                         | 2,227,063                         | 2,422                                       | 104                              | 360,689               | 122,908  | 486,123                 | 75,322   | 696,374                                  | 0                      | 771,696     | (128,272)                 | 38,688  | (89,584)           |
| 713480                      | Tunica County School District                   | 1,995,991                         | 1,646,005                         | 1,790                                       | 77                               | 266,582               | 20,045   | 288,494                 | 55,670   | 514,684                                  | 47,645                 | 617,999     | (94,805)                  | (16,873)  | (111,678)          |
| 713490                      | Tupelo School District                          | 6,364,045                         | 5,479,811                         | 5,959                                       | 255                              | 887,495               | 361,004  | 1,254,713               | 185,333  | 1,713,466                                | 30,341                 | 1,929,140   | (315,619)                 | 73,336  | (242,283)          |
| 713500                      | Union County School District                    | 2,220,817                         | 1,877,643                         | 2,042                                       | 88                               | 304,098               | 92,729   | 398,957                 | 63,504   | 587,114                                  | 3,214                  | 653,832     | (108,146)                 | 25,523  | (82,623)           |
| 713510                      | Union School District                           | 832,733                           | 730,249                           | 794   | 34                               | 118,269               | 83,771   | 202,868                 | 24,698   | 228,339                                  | 6,382                  | 259,419     | (42,060)                  | 17,265  | (24,795)           |
| 713520                      | Vicksburg-Warren School District                | 6,494,269                         | 5,475,885                         | 5,955                                       | 255                              | 886,860               | 131,013  | 1,024,083               | 185,200  | 1,712,238                                | 19,477                 | 1,916,915   | (315,393)                 | 17,543  | (297,850)          |
| 713530                      | Walthall County School District                 | 1,687,073                         | 1,482,091                         | 1,612                                       | 69                               | 240,035               | 98,104   | 339,820                 | 50,126   | 463,431                                  | 92,211                 | 605,768     | (85,364)                  | (6,766)   | (92,130)           |
| 713540                      | Water Valley School District                    | 1,003,251                         | 809,752                           | 881   | 38                               | 131,145               | 20,176   | 152,240                 | 27,387   | 253,199                                  | 41,448                 | 322,034     | (46,639)                  | (4,609)   | (51,248)           |
| 713550                      | Wayne County School District                    | 3,292,976                         | 2,417,477                         | 2,629                                       | 113                              | 391,528               | 115,198  | 509,468                 | 81,762   | 755,914                                  | 348,952                | 1,186,628   | (139,239)                 | (19,056)  | (158,295)          |
| 713560                      | Webster County School District                  | 1,549,258                         | 1,374,124                         | 1,494                                       | 64                               | 222,549               | 142,364  | 366,471                 | 46,474   | 429,671                                  | 15,959                 | 492,104     | (79,145)                  | 26,547  | (52,598)           |
| 713570                      | West Bolivar School District                    | 1,413,778                         | 983,480                           | 1,070                                       | 46                               | 159,282               | 5,540  | 165,938                 | 33,262   | 307,522                                  | 254,263                | 595,047     | (56,645)                  | (55,319)  | (111,964)          |
| 713580                      | West Jasper School District                     | 1,329,687                         | 1,146,412                         | 1,247                                       | 53                               | 185,670               | 67,235   | 254,205                 | 38,773   | 358,468                                  | 45,351                 | 442,592     | (66,030)                  | 8,189   | (57,841)           |
| 713590                      | West Point School District                      | 2,682,733                         | 2,192,710                         | 2,385                                       | 102                              | 355,125               | 1,033  | 358,645                 | 74,160   | 685,632                                  | 95,656                 | 855,448     | (126,293)                 | (24,447)  | (150,740)          |
| 713600                      | West Tallahatchie School District               | 920,328                           | 632,097                           | 687   | 29                               | 102,373               | 31,211   | 134,300                 | 21,378   | 197,649                                  | 166,733                | 385,760     | (36,407)                  | (22,136)  | (58,543)           |
| 713610                      | Western Line School District                    | 1,970,880                         | 1,659,746                         | 1,805                                       | 77                               | 268,808               | 164,880  | 435,570                 | 56,134   | 518,981                                  | 0                      | 575,115     | (95,596)                  | 47,930  | (47,666)           |
| 713620                      | Wilkinson County School District                | 1,035,953                         | 865,698                           | 941   | 40                               | 140,206               | 9,391  | 150,578                 | 29,279   | 270,693                                  | 46,133                 | 346,105     | (49,861)                  | (14,313)  | (64,174)           |
| 713630                      | Winona County School District                   | 1,169,681                         | 976,610                           | 1,062                                       | 46                               | 158,169               | 30,788   | 190,065                 | 33,030   | 305,373                                  | 138,841                | 477,244     | (56,250)                  | (33,427)  | (89,677)           |
| 713640                      | Yazoo City School District                      | 2,116,871                         | 1,664,653                         | 1,810                                       | 78                               | 269,603               | 160,347  | 431,838                 | 56,300   | 520,515                                  | 100,597                | 677,412     | (95,879)                  | 26,835  | (69,044)           |
| 713650                      | Yazoo County School District                    | 1,249,100                         | 1,115,004                         | 1,213                                       | 52                               | 180,583               | 104,840  | 286,688                 | 37,711   | 348,647                                  | 89,402                 | 475,760     | (64,221)                  | (4,257)   | (68,478)           |
|                             | Total School Districts                          | 407,503,268                       | 341,505,212                       | 371,385                                     | 15,921                           | 55,309,262            | 18,848,913   | 74,545,481              | 11,550,061   | 106,784,247                              | 10,886,809             | 129,221,117 | (19,669,595)              | 2,421,318                                       | (17,248,277)       |
| <b>CAFR STATE AGENCIES:</b> |   |                                   |                                   |   |                                  |                       |  |                         |  |  |                        |             |                           |   |                    |
| 721330                      | MS School for the Arts                          | 0                                 | 200,230                           | 218   | 9                                | 32,429                | 213,053  | 245,709                 | 6,772  | 62,609                                   | 0                      | 69,381      | (11,533)                  | 43,480  | 31,947             |
| 721340                      | MS State Board of Examiners for Prof Counselors | 7,008                             | 5,889                             | 6   | 0                                | 954                   | 2,989  | 3,949                   | 199  | 1,841                                    | 8                      | 2,048       | (339)                     | 1,181   | 842                |
| 721350                      | MS Dept Of Child Protection Services            | 9,471,904                         | 7,785,395                         | 8,467                                       | 363                              | 1,260,902             | 3,091,879  | 4,361,611               | 263,310  | 2,434,392                                | 799,995                | 3,497,697   | (448,414)                 | 1,471,734                                       | 1,023,320          |
| 721360                      | MS Board Of Optometry                           | 7,008                             | 5,889                             | 6   | 0                                | 954                   | 2,145  | 3,105                   | 199  | 1,841                                    | 8                      | 2,048       | (339)                     | 1,128   | 789                |
| 721380                      | Office Of State Public Defender                 | 137,232                           | 100,115                           | 109   | 5                                | 16,214                | 1,325  | 17,653                  | 3,386  | 31,305                                   | 20,320                 | 55,011      | (5,766)                   | (4,643)   | (10,409)           |
| 721390                      | Board Of Tax Appeals                            | 42,045                            | 29,446                            | 32  | 1                                | 4,769                 | 2,863  | 7,665                   | 996  | 9,207                                    | 6,683                  | 16,886      | (1,696)                   | (925)   | (2,621)            |
| 721410                      | MS State Board Of Physical Therapy              | 19,855                            | 11,778                            | 13  | 1                                | 1,908                 | 216  | 2,138                   | 398  | 3,683                                    | 5,808                  | 9,889       | (678)                     | (1,137)   | (1,815)            |
| 721430                      | Military Department - Adjutant General's Office | 681,487                           | 577,132                           | 628   | 27                               | 93,471                | 44,341   | 138,467                 | 19,519   | 180,462                                  | 9,342                  | 209,323     | (33,241)                  | 8,345   | (24,896)           |
| 721470                      | Mississippi State Bar                           | 120,881                           | 106,004                           | 115   | 5                                | 17,168                | 6,406  | 23,694                  | 3,585  | 33,146                                   | 15,934                 | 52,665      | (6,105)                   | (3,585)   | (9,690)            |
| 721480                      | MS Capital Post-Conviction Counsel              | 59,564                            | 53,002                            | 58  | 2                                | 8,584                 | 9,496  | 18,140                  | 1,793  | 16,573                                   | 0                      | 18,366      | (3,053)                   | 2,749   | (304)              |
| 721490                      | MS Board Of Geologists                          | 7,008                             | 5,889                             | 6   | 0                                | 954                   | 280  | 1,240                   | 199  | 1,841                                    | 191                    | 2,231       | (339)                     | 42  | (297)              |
| 721500                      | MS Dept Of Transportation                       | 19,869,391                        | 16,259,816                        | 17,682                                      | 758                              | 2,633,396             | 66,598   | 2,718,434               | 549,924  | 5,084,233                                | 538,546                | 6,172,703   | (936,513)                 | (100,618)                                       | (1,037,131)        |
| 721510                      | South MS Regional Center                        | 0                                 | 0                                 | 0   | 0                                | 0                     | 0  | 0                       | 0  | 0  | 0                      | 0           | 0                         | 0   | 0                  |
| 721520                      | MS Dept Of Corrections                          | 11,678,122                        | 9,404,899                         | 10,228                                      | 438                              | 1,523,192             | 0  | 1,533,858               | 318,084  | 2,940,790                                | 1,852,810              | 5,111,684   | (541,692)                 | (614,022)                                       | (1,155,714)        |
| 721530                      | Archives & History Dept                         | 993,324                           | 783,251                           | 852   | 37                               | 126,853               | 73,453   | 201,195                 | 26,490   | 244,912                                  | 60,520                 | 331,922     | (45,113)                  | 11,957  | (33,156)           |
| 721540                      | Legislative Peer Committee                      | 167,014                           | 129,560                           | 141   | 6                                | 20,983                | 13,083   | 34,213                  | 4,382  | 40,512                                   | 22,774                 | 67,668      | (7,462)                   | (5,101)   | (12,563)           |
| 721550                      | MS Public Service Commission                    | 520,896                           | 424,015                           | 461   | 20                               | 68,672                | 14,036   | 83,189                  | 14,341   | 132,584                                  | 56,411                 | 203,336     | (24,422)                  | (9,798)   | (34,220)           |
| 721560                      | Dept Of Environmental Quality                   | 2,640,103                         | 2,120,077                         | 2,306                                       | 99                               | 343,362               | 54,070   | 399,837                 | 71,703   | 662,921                                  | 67,716                 | 802,340     | (122,110)                 | 2,177   | (119,933)          |





**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number | Employer Name                                     | Deferred Outflows of Resources                       |  |   |  |                       |  |                                      | Deferred Inflows of Resources  |   |                                     |           | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|--------------|---|--|--|---|--|-----------------------|--|--------------------------------------|--|---|-------------------------------------|-----------|---------------------------|---|--------------------|
|              |   | June 30, 2020  | June 30, 2021  | Net Difference Between Projected and Actual       |  |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate |                                      | Changes in Proportion and Differences Between Employer Contributions and Proportionate |   |                                     |           |                           |   |                    |
|              |   | Employer's Proportionate Share of Net OPEB Liability | Employer's Proportionate Share of Net OPEB Liability | Difference Between Expected and Actual Experience | and Actual Earnings on OPEB Plan Investments | Change of Assumptions | Employer Contributions   | Total Deferred Outflows of Resources | Difference Between Expected and Actual Experience                                      | Employer Contributions and Proportionate Share of | Total Deferred Inflows of Resources |           |                           |   |                    |
|              |   |  |  |   |  |                       |  |                                      |  |   |                                     |           |                           |   |                    |
| 721570       | MS State Hospital                                 | 8,785,746  | 6,536,905  | 7,109   | 305  | 1,058,700             | 0  | 1,066,114                            | 221,085  | 2,044,005   | 1,759,260                           | 4,024,350 | (376,505)                 | (556,194)                                       | (932,699)          |
| 721590       | MS Real Estate Commission                         | 126,720  | 106,004  | 115   | 5  | 17,168                | 6,231  | 23,519                               | 3,585  | 33,146  | 3,818                               | 40,549    | (6,105)                   | 1,443   | (4,662)            |
| 721600       | Mississippi State Senate Staff                    | 250,521  | 229,675  | 250   | 11   | 37,198                | 23,899   | 61,358                               | 7,768  | 71,816  | 11,923                              | 91,507    | (13,229)                  | (267)   | (13,496)           |
| 721610       | Mississippi State Senate Members                  | 279,135  | 241,453  | 263   | 11   | 39,105                | 12,561   | 51,940                               | 8,166  | 75,499  | 19,233                              | 102,898   | (13,907)                  | (1,816)   | (15,723)           |
| 721620       | MS House Of Representatives Staff                 | 352,131  | 276,788  | 301   | 13   | 44,828                | 9,570  | 54,712                               | 9,361  | 86,548  | 16,503                              | 112,412   | (15,942)                  | (372)   | (16,314)           |
| 721630       | MS House Of Representatives Members               | 728,788  | 624,245  | 679   | 29   | 101,101               | 24,116   | 125,925                              | 21,113   | 195,193   | 10,979                              | 227,285   | (35,954)                  | 2,508   | (33,446)           |
| 721640       | Attorney General'S Office                         | 1,941,098  | 1,584,169  | 1,723   | 74   | 256,568               | 5,535  | 263,900                              | 53,578   | 495,349   | 38,765                              | 587,692   | (91,243)                  | (6,455)   | (97,698)           |
| 721650       | MS Arts Commission                                | 74,163   | 53,002   | 58  | 2  | 8,584                 | 3,160  | 11,804                               | 1,793  | 16,573  | 13,403                              | 31,769    | (3,053)                   | (2,803)   | (5,856)            |
| 721660       | Boswell Regional Center                           | 8,720,926  | 6,902,300  | 7,506   | 322  | 1,117,834             | 241,564  | 1,367,226                            | 233,434  | 2,158,175   | 534,887                             | 2,926,496 | (397,535)                 | (93,462)  | (490,997)          |
| 721670       | MS Highway Safety Patrol (Dept Of Public Safety)  | 6,978,376  | 6,000,997  | 6,526   | 280  | 971,905               | 333,578  | 1,312,289                            | 202,960  | 1,876,434   | 38,858                              | 2,118,252 | (345,638)                 | 50,704  | (294,934)          |
| 721680       | State Insurance Department                        | 801,783  | 677,247  | 737   | 32   | 109,685               | 21,679   | 132,133                              | 22,905   | 211,766   | 55,365                              | 290,036   | (39,007)                  | (8,922)   | (47,929)           |
| 721690       | Ellisville State School                           | 9,067,800  | 6,784,248  | 7,378   | 316  | 1,098,758             | 0  | 1,106,452                            | 229,450  | 2,121,346   | 2,038,614                           | 4,389,410 | (390,751)                 | (601,741)                                       | (992,492)          |
| 721700       | MS Port Authority/Gulfport                        | 218,403  | 182,562  | 199   | 9  | 29,567                | 18,596   | 48,371                               | 6,174  | 57,085  | 0                                   | 63,259    | (10,515)                  | 6,120   | (4,395)            |
| 721710       | State Dept Of Health                              | 11,772,140   | 9,917,251  | 10,785  | 462  | 1,606,171             | 446,726  | 2,064,144                            | 335,412  | 3,100,996   | 728,421                             | 4,164,829 | (571,202)                 | (232,126)                                       | (803,328)          |
| 721720       | State Soil & Water Conservation                   | 72,412   | 64,780   | 70  | 3  | 10,492                | 12,955   | 23,520                               | 2,191  | 20,256  | 4,139                               | 26,586    | (3,731)                   | 2,060   | (1,671)            |
| 721730       | Banking & Consumer Finance                        | 506,881  | 453,461  | 493   | 21   | 73,441                | 79,137   | 153,092                              | 15,337   | 141,791   | 1,723                               | 158,851   | (26,118)                  | 22,827  | (3,291)            |
| 721740       | Yellow Creek Port Authority                       | 68,908   | 58,891   | 64  | 3  | 9,538                 | 6,706  | 16,311                               | 1,992  | 18,414  | 979                                 | 21,385    | (3,392)                   | 1,082   | (2,310)            |
| 721750       | MS Workers Compensation Commission                | 364,394  | 300,344  | 327   | 14   | 48,643                | 1,504  | 50,488                               | 10,158   | 93,914  | 9,904                               | 113,976   | (17,299)                  | (2,259)   | (19,558)           |
| 721760       | Veterans Home Purchase Board                      | 114,457  | 100,115  | 109   | 5  | 16,214                | 7,392  | 23,720                               | 3,386  | 23,720  | 2,334                               | 37,025    | (5,766)                   | 1,308   | (4,458)            |
| 721770       | MS State Personnel Board                          | 276,799  | 223,786  | 243   | 10   | 36,244                | 0  | 36,497                               | 7,569  | 69,975  | 36,226                              | 113,770   | (12,889)                  | (12,301)  | (25,190)           |
| 721780       | State Veterans Affairs Board                      | 2,904,055  | 1,984,628  | 2,158   | 92   | 321,425               | 6,410  | 330,085                              | 67,122   | 620,567   | 621,640                             | 1,309,329 | (114,308)                 | (135,393)                                       | (249,701)          |
| 721790       | State Fair Commission                             | 147,743  | 0  | 0   | 0  | 0                     | 17,677   | 17,677                               | 0  | 0   | 132,653                             | 132,653   | 0                         | (22,982)  | (22,982)           |
| 721800       | MS Dept Of Information Technology Services        | 769,081  | 653,691  | 711   | 30   | 105,870               | 18,682   | 125,293                              | 22,108   | 204,401   | 74,674                              | 301,183   | (37,650)                  | (23,421)  | (61,071)           |
| 721810       | State Aid Road Construction                       | 341,035  | 294,455  | 320   | 14   | 47,689                | 23,272   | 71,295                               | 9,959  | 92,072  | 6,038                               | 108,069   | (16,960)                  | 4,686   | (12,274)           |
| 721820       | Rehabilitation Services                           | 6,273,530  | 5,506,312  | 5,988   | 257  | 891,787               | 559,314  | 1,457,346                            | 186,229  | 1,721,752   | 198,125                             | 2,106,106 | (317,146)                 | 74,144  | (243,002)          |
| 721830       | MS Gaming Commission                              | 697,254  | 553,576  | 602   | 26   | 89,656                | 0  | 90,284                               | 18,723   | 173,096   | 64,360                              | 256,179   | (31,884)                  | (17,758)  | (49,642)           |
| 721840       | MS Department Of Revenue                          | 4,341,776  | 3,498,128  | 3,804   | 163  | 566,547               | 11,379   | 581,893                              | 118,310  | 1,093,819   | 449,409                             | 1,661,538 | (201,481)                 | (124,230)                                       | (325,711)          |
| 721850       | Joint Legislative Budget Office                   | 168,182  | 170,784  | 186   | 8  | 27,660                | 46,567   | 74,421                               | 5,776  | 53,402  | 212                                 | 59,390    | (9,837)                   | 12,166  | 2,329              |
| 721860       | MS Finance And Administration                     | 2,925,662  | 2,320,307  | 2,523   | 108  | 375,791               | 97,827   | 476,249                              | 78,475   | 725,530   | 105,985                             | 909,990   | (133,642)                 | 9,325   | (124,317)          |
| 721870       | MS Cosmetology Board                              | 66,572   | 58,891   | 64  | 3  | 9,538                 | 12,627   | 22,232                               | 1,992  | 18,414  | 4,872                               | 25,278    | (3,392)                   | 1,534   | (1,858)            |
| 721880       | Board Social Workers, Marriage, Family Therapists | 21,023   | 11,778   | 13  | 1  | 1,908                 | 216  | 2,138                                | 398  | 3,683   | 5,995                               | 10,076    | (678)                     | (1,137)   | (1,815)            |
| 721890       | MS Library Commission                             | 298,406  | 247,342  | 269   | 12   | 40,059                | 8,378  | 48,718                               | 8,365  | 77,341  | 1,113                               | 86,819    | (14,246)                  | 2,463   | (11,783)           |
| 721900       | MS Emergency Management                           | 750,394  | 824,475  | 897   | 38   | 133,530               | 227,965  | 362,430                              | 27,885   | 257,802   | 18,797                              | 304,484   | (47,487)                  | 45,572  | (1,915)            |
| 721910       | MS Secretary Of State                             | 609,659  | 512,352  | 557   | 24   | 82,979                | 8,601  | 92,161                               | 17,328   | 160,206   | 28,563                              | 206,097   | (29,510)                  | (7,365)   | (36,875)           |
| 721920       | MS Dept Of Human Services                         | 10,635,161   | 9,022,107  | 9,811   | 420  | 1,461,196             | 790,218  | 2,261,645                            | 305,137  | 2,821,096   | 3,449,035                           | 6,575,268 | (519,644)                 | (1,641,289)                                     | (2,160,933)        |
| 721930       | MS Board Of Nursing                               | 175,773  | 153,117  | 167   | 7  | 24,798                | 21,295   | 46,267                               | 5,179  | 47,878  | 6,473                               | 59,530    | (8,819)                   | 4,523   | (4,296)            |
| 721940       | MS Dept Of Education                              | 4,069,064  | 3,244,896  | 3,529   | 151  | 525,535               | 125,085  | 654,300                              | 109,746  | 1,014,637   | 188,807                             | 1,313,190 | (186,896)                 | (4,698)   | (191,594)          |
| 721950       | MS Community College Board                        | 519,728  | 282,677  | 307   | 13   | 45,782                | 147,242  | 193,344                              | 9,560  | 88,389  | 156,634                             | 254,583   | (16,281)                  | 13,797  | (2,484)            |
| 721960       | Military Department - Army Guard                  | 1,712,184  | 1,425,163  | 1,550   | 66   | 230,816               | 134,986  | 367,418                              | 48,201   | 445,630   | 0                                   | 493,831   | (82,085)                  | 42,391  | (39,694)           |
| 721970       | Military Department - Air Guard                   | 1,151,578  | 906,922  | 986   | 42   | 146,883               | 11,687   | 159,598                              | 30,673   | 283,583   | 70,574                              | 384,830   | (52,236)                  | (11,901)  | (64,137)           |



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number | Employer Name                                     | Deferred Outflows of Resources    |                                   |   |  |                       |   |                          | Deferred Inflows of Resources          |   |                        |           | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|--------------|---|-----------------------------------|-----------------------------------|---|--|-----------------------|---|--------------------------|--|---|------------------------|-----------|---------------------------|---|--------------------|
|              |   | June 30, 2020                     | June 30, 2021                     | Net Difference Between Projected and Actual |  |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of |                          | Difference Between Expected and Actual | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of | Total Deferred Inflows |           |                           |   |                    |
|              |   | Employer's Proportionate Share of | Employer's Proportionate Share of | Difference Between Expected and Actual      | and Actual Earnings on OPEB Plan Investments | Change of Assumptions | Share of Contributions  | Total Deferred Resources |  |   |                        |           |                           |   |                    |
|              |   | Liability                         | Liability                         | Experience                                  | Investments                                  | Assumptions           | Contributions   | Resources                |  |   |                        |           |                           |   |                    |
| 721980       | Military Department - Ycp (Shelby Base Ops)       | 454,908                           | 376,903                           | 410   | 18   | 61,042                | 15,573  | 77,043                   | 12,747                                 | 117,853   | 2,644                  | 133,244   | (21,708)                  | 4,245   | (17,463)           |
| 721990       | Educational Television (MS Public Broadcasting)   | 583,381                           | 488,796                           | 532   | 23   | 79,164                | 14,764  | 94,483                   | 16,532                                 | 152,840   | 45,893                 | 215,265   | (28,153)                  | (16,528)  | (44,681)           |
| 722010       | Pearl River Basin Development Dist.               | 0                                 | 0                                 | 0   | 0  | 0                     | 30  | 30                       | 0                                      | 0   | 11,607                 | 11,607    | 0                         | (3,409)   | (3,409)            |
| 722020       | MS Dept Of Wildlife, Fisheries & Parks            | 3,156,912                         | 2,597,095                         | 2,824                                       | 121  | 420,618               | 67,888  | 491,451                  | 87,836                                 | 812,078   | 229,341                | 1,129,255 | (149,584)                 | (27,035)  | (176,619)          |
| 722040       | Public Employees Retirement System                | 1,042,377                         | 848,031                           | 922   | 40   | 137,345               | 16,713  | 155,020                  | 28,681                                 | 265,168   | 16,260                 | 310,109   | (48,844)                  | 1,901   | (46,943)           |
| 722050       | MS Bureau Of Narcotics                            | 794,776                           | 630,134                           | 685   | 29   | 102,055               | 0   | 102,769                  | 21,312                                 | 197,035   | 150,801                | 369,148   | (36,294)                  | (47,617)  | (83,911)           |
| 722060       | North MS Regional Center                          | 5,993,227                         | 4,493,386                         | 4,887                                       | 209  | 727,737               | 453,298   | 1,186,131                | 151,971                                | 1,405,024   | 749,198                | 2,306,193 | (258,805)                 | (95,251)  | (354,056)          |
| 722070       | MS Oil & Gas Board                                | 210,811                           | 176,673                           | 192   | 8  | 28,614                | 25,764  | 54,578                   | 5,975                                  | 55,243  | 8,996                  | 70,214    | (10,176)                  | 2,223   | (7,953)            |
| 722080       | MS Animal Health Board                            | 166,430                           | 141,338                           | 154   | 7  | 22,891                | 10,142  | 33,194                   | 4,780                                  | 44,195  | 10,482                 | 59,457    | (8,141)                   | (629)   | (8,770)            |
| 722090       | State Treasurer's Office                          | 206,723                           | 164,895                           | 179   | 8  | 26,706                | 6,536   | 33,429                   | 5,577                                  | 51,560  | 39,618                 | 96,755    | (9,497)                   | (9,879)   | (19,376)           |
| 722110       | Medicaid Division                                 | 6,182,432                         | 4,882,067                         | 5,309                                       | 228  | 790,686               | 161,185   | 957,408                  | 165,117                                | 1,526,559   | 384,175                | 2,075,851 | (281,191)                 | (8,512)   | (289,703)          |
| 722120       | MS Dept Of Agriculture & Commerce                 | 1,274,794                         | 1,166,043                         | 1,268                                       | 54   | 188,849               | 198,226   | 388,397                  | 39,437                                 | 364,606   | 17,901                 | 421,944   | (67,160)                  | 36,937  | (30,223)           |
| 722130       | MS Office Of State Auditor                        | 884,122                           | 753,805                           | 820   | 35   | 122,084               | 98,222  | 221,161                  | 25,494                                 | 235,705   | 5,322                  | 266,521   | (43,417)                  | 32,055  | (11,362)           |
| 722150       | Governor's Office                                 | 146,575                           | 100,115                           | 109   | 5  | 16,214                | 10,727  | 27,055                   | 3,386                                  | 31,305  | 35,492                 | 70,183    | (5,766)                   | (5,414)   | (11,180)           |
| 722170       | MS State Board Of Pharmacy                        | 105,114                           | 94,226                            | 102   | 4  | 15,261                | 12,392  | 27,759                   | 3,187                                  | 29,463  | 3,152                  | 35,802    | (5,427)                   | 3,037   | (2,390)            |
| 722180       | MS Supreme Court                                  | 1,693,497                         | 1,419,274                         | 1,543                                       | 66   | 229,862               | 48,600  | 280,071                  | 48,001                                 | 443,789   | 3,611                  | 495,401   | (81,746)                  | 16,852  | (64,894)           |
| 722190       | Barber Examiners Board                            | 21,023                            | 17,667                            | 19  | 1  | 2,861                 | 1,268   | 4,149                    | 598                                    | 5,524   | 26                     | 6,148     | (1,018)                   | 589   | (429)              |
| 722200       | Grand Gulf Military                               | 30,366                            | 29,446                            | 32  | 1  | 4,769                 | 6,143   | 10,945                   | 996                                    | 9,207   | 2,205                  | 12,408    | (1,696)                   | 340   | (1,356)            |
| 722220       | MS Development Authority                          | 1,426,041                         | 1,207,266                         | 1,313                                       | 56   | 195,526               | 29,515  | 226,410                  | 40,831                                 | 377,496   | 72,041                 | 490,368   | (69,535)                  | (20,296)  | (89,831)           |
| 722230       | Mental Health Dept Of MS                          | 572,869                           | 488,796                           | 532   | 23   | 79,164                | 28,295  | 108,014                  | 16,532                                 | 152,840   | 32,659                 | 202,031   | (28,153)                  | (8,824)   | (36,977)           |
| 722240       | MS Motor Vehicle Commission                       | 19,271                            | 17,667                            | 19  | 1  | 2,861                 | 2,663   | 5,544                    | 598                                    | 5,524   | 1,289                  | 7,411     | (1,018)                   | 498   | (520)              |
| 722250       | District Attorneys & Staff                        | 1,320,344                         | 1,136,597                         | 1,236                                       | 53   | 184,080               | 59,224  | 244,593                  | 38,441                                 | 355,399   | 12,244                 | 406,084   | (65,464)                  | 11,234  | (54,230)           |
| 722260       | State Architecture Board                          | 14,015                            | 11,778                            | 13  | 1  | 1,908                 | 536   | 2,458                    | 398                                    | 3,683   | 312                    | 4,393     | (678)                     | 95  | (583)              |
| 722270       | East MS State Hospital                            | 6,360,541                         | 4,829,065                         | 5,252                                       | 225  | 782,102               | 0   | 787,579                  | 163,324                                | 1,509,986   | 1,122,945              | 2,796,255 | (278,139)                 | (358,244)                                       | (636,383)          |
| 722280       | MS State Board Of Contractors                     | 100,442                           | 82,447                            | 90  | 4  | 13,353                | 2,076   | 15,523                   | 2,788                                  | 25,780  | 6,458                  | 35,026    | (4,749)                   | (1,526)   | (6,275)            |
| 722290       | State Fire Academy                                | 404,103                           | 329,790                           | 359   | 15   | 53,412                | 12,223  | 66,009                   | 11,154                                 | 103,121   | 13,947                 | 128,222   | (18,995)                  | (1,595)   | (20,590)           |
| 722310       | Hudspeth Center                                   | 0                                 | 0                                 | 0   | 0  | 0                     | 0   | 0                        | 0                                      | 0   | 0                      | 0         | 0                         | 0   | 0                  |
| 722320       | Professional Engineers & Land Surveyors Board     | 29,198                            | 23,556                            | 26  | 1  | 3,815                 | 272   | 4,114                    | 797                                    | 7,366   | 4,515                  | 12,678    | (1,357)                   | (1,020)   | (2,377)            |
| 722360       | MS Ethics Commission                              | 41,461                            | 35,335                            | 38  | 2  | 5,723                 | 3,220   | 8,983                    | 1,195                                  | 11,049  | 1,362                  | 13,606    | (2,035)                   | 464   | (1,571)            |
| 722370       | Nursing Home Administrators Board                 | 14,015                            | 11,778                            | 13  | 1  | 1,908                 | 344   | 2,266                    | 398                                    | 3,683   | 18                     | 4,099     | (678)                     | 94  | (584)              |
| 722390       | MS Judicial Performance Commission                | 19,271                            | 5,889                             | 6   | 0  | 954                   | 2,539   | 3,499                    | 199                                    | 1,841   | 14,232                 | 16,272    | (339)                     | (1,971)   | (2,310)            |
| 722450       | MS Dept Of Employment Security                    | 2,797,774                         | 2,661,875                         | 2,895                                       | 124  | 431,110               | 376,628   | 810,757                  | 90,027                                 | 832,334   | 109,516                | 1,031,877 | (153,315)                 | 29,422  | (123,893)          |
| 722490       | State Dental Examiners Board                      | 37,374                            | 35,335                            | 38  | 2  | 5,723                 | 13,477  | 19,240                   | 1,195                                  | 11,049  | 8,327                  | 20,571    | (2,035)                   | 707   | (1,328)            |
| 722510       | MS Forestry Commission                            | 1,785,179                         | 1,460,498                         | 1,588                                       | 68   | 236,538               | 26,386  | 264,580                  | 49,396                                 | 456,679   | 328,753                | 834,828   | (84,120)                  | (135,715)                                       | (219,835)          |
| 722520       | Medical Licensure Board                           | 141,903                           | 111,893                           | 122   | 5  | 18,122                | 19,449  | 37,698                   | 3,784                                  | 34,987  | 15,507                 | 54,278    | (6,445)                   | 961   | (5,484)            |
| 722530       | Public Accountancy Board Of MS                    | 35,038                            | 29,446                            | 32  | 1  | 4,769                 | 1,911   | 6,713                    | 996                                    | 9,207   | 760                    | 10,963    | (1,696)                   | 169   | (1,527)            |
| 722590       | Board Of Funeral Services                         | 7,008                             | 5,889                             | 6   | 0  | 954                   | 846   | 1,806                    | 199                                    | 1,841   | 455                    | 2,495     | (339)                     | 62  | (277)              |
| 722600       | Administrative Office Of The Courts/Trial Support | 1,918,907                         | 1,637,171                         | 1,780                                       | 76   | 265,152               | 75,088  | 342,096                  | 55,371                                 | 511,922   | 19,942                 | 587,235   | (94,296)                  | 17,381  | (76,915)           |
| 722620       | MS Dept Of Marine Resources                       | 1,011,426                         | 812,696                           | 884   | 38   | 131,622               | 57,797  | 190,341                  | 27,486                                 | 254,120   | 31,829                 | 313,435   | (46,809)                  | 14,576  | (32,233)           |
| 722630       | Mississippi Auctioneers Commission                | 0                                 | 0                                 | 0   | 0  | 0                     | 7   | 7                        | 0                                      | 0   | 3,511                  | 3,511     | 0                         | (1,135)   | (1,135)            |



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2021

| Group Number                            | Employer Name                      | Deferred Outflows of Resources                       |  |  |  |                       |   |                          | Deferred Inflows of Resources   |   |                        |             | Net Employer OPEB Expense | Allocation due to Change in Proportionate Share | Total OPEB Expense |
|---|------------------------------------|--|--|--|--|-----------------------|---|--------------------------|---|---|------------------------|-------------|---------------------------|---|--------------------|
|   |                                    | June 30, 2020  | June 30, 2021  | Net Difference Between Projected and Actual Experience |  |                       | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources |                          | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources |   | 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      | and Actual Earnings on OPEB Plan Investments | Change of Assumptions | Share of Contributions  | Total Deferred Resources | Difference Between Expected and Actual Experience   | Employer Contributions and Proportionate Share of Resources |                        |             |                           |   |                    |
| Total CAFR State Agencies               |                                    | 177,505,931  | 144,306,602  | 156,934  | 6,726  | 23,371,512            | 8,980,537   | 32,515,709               | 4,880,599   | 45,122,797  | 17,883,705             | 67,887,101  | (8,311,596)               | (2,978,033)                                     | (11,289,629)       |
| /OTHER STATE AGENCIES:                  |                                    |  |  |  |  |                       |   |                          |   |   |                        |             |                           |   |                    |
| 721370                                  | Charter School Authorizer Board    | 20,439   | 17,667   | 19   | 1  | 2,861                 | 11,107  | 13,988                   | 598   | 5,524   | 1,622                  | 7,744       | (1,018)                   | 2,583   | 1,565              |
| 721460                                  | MS Business Finance Corp           | 28,030   | 23,556   | 26   | 1  | 3,815                 | 659   | 4,501                    | 797   | 7,366   | 82                     | 8,245       | (1,357)                   | 184   | (1,173)            |
| 721580                                  | MS Industries For The Blind        | 596,228  | 441,683  | 480  | 21   | 71,534                | 91,700  | 163,735                  | 14,938  | 138,108   | 61,240                 | 214,286     | (25,439)                  | 14,585  | (10,854)           |
| 722100                                  | Pearl River Valley Water Supply    | 640,025  | 553,576  | 602  | 26   | 89,656                | 59,113  | 149,397                  | 18,723  | 173,096   | 15,599                 | 207,418     | (31,884)                  | 7,477   | (24,407)           |
| 722160                                  | Pat Harrison Waterway District     | 209,059  | 164,895  | 179  | 8  | 26,706                | 0   | 26,893                   | 5,577   | 51,560  | 32,803                 | 89,940      | (9,497)                   | (10,810)  | (20,307)           |
| 722210                                  | Tombigbee River Valley Water Mgt   | 95,770   | 76,558   | 83   | 4  | 12,399                | 6,405   | 18,891                   | 2,589   | 23,939  | 7,158                  | 33,686      | (4,410)                   | (625)   | (5,035)            |
| 722330                                  | University Medical Center          | 60,353,305   | 47,990,307   | 52,187   | 2,229  | 7,772,377             | 2,062,638   | 9,889,431                | 1,623,086   | 15,005,947  | 2,078,074              | 18,707,107  | (2,764,084)               | 158,239   | (2,605,845)        |
| 722340                                  | University Of Southern MS          | 13,981,862   | 11,548,533   | 12,559   | 538  | 1,870,369             | 165,766   | 2,049,232                | 390,583   | 3,611,076   | 104,516                | 4,106,175   | (665,158)                 | 55,137  | (610,021)          |
| 722400                                  | Alcorn State University            | 4,285,131  | 3,180,116  | 3,458  | 148  | 515,043               | 11,843  | 530,492                  | 107,555   | 994,381   | 514,067                | 1,616,003   | (183,164)                 | (111,117)                                       | (294,281)          |
| 722410                                  | Jackson State University           | 6,385,068  | 5,253,081  | 5,713  | 245  | 850,775               | 0   | 856,733                  | 177,665   | 1,642,570   | 841,928                | 2,662,163   | (302,560)                 | (271,573)                                       | (574,133)          |
| 722420                                  | University Of Mississippi          | 20,806,654   | 17,066,623   | 18,560   | 795  | 2,764,064             | 745,591   | 3,529,010                | 577,211   | 5,336,511   | 152,436                | 6,066,158   | (982,982)                 | 261,593   | (721,389)          |
| 722430                                  | Mississippi State University       | 31,009,098   | 26,742,421   | 29,082   | 1,246  | 4,331,130             | 1,889,318   | 6,250,776                | 904,457   | 8,362,008   | 106,731                | 9,373,196   | (1,540,277)               | 371,813   | (1,168,464)        |
| 722470                                  | MS University Of Women             | 2,421,117  | 2,037,630  | 2,216  | 95   | 330,009               | 112,752   | 445,072                  | 68,915  | 637,140   | 13,415                 | 719,470     | (117,361)                 | 28,105  | (89,256)           |
| 722480                                  | MS Valley State University         | 2,917,487  | 2,243,749  | 2,440  | 105  | 363,391               | 6,515   | 372,451                  | 75,886  | 701,591   | 321,771                | 1,099,248   | (129,233)                 | (73,157)  | (202,390)          |
| 722540                                  | University Press Of MS             | 131,976  | 111,893  | 122  | 5  | 18,122                | 7,900   | 26,149                   | 3,784   | 34,987  | 6,060                  | 44,831      | (6,445)                   | 1,250   | (5,195)            |
| 722550                                  | MS Institutions Of Higher Learning | 529,072  | 435,794  | 474  | 20   | 70,580                | 101   | 71,175                   | 14,739  | 136,267   | 35,565                 | 186,571     | (25,100)                  | (12,097)  | (37,197)           |
| 722560                                  | Delta State University             | 3,181,438  | 2,661,875  | 2,895  | 124  | 431,110               | 86,564  | 520,693                  | 90,027  | 832,334   | 72,614                 | 994,975     | (153,315)                 | 12,792  | (140,523)          |
| 722570                                  | MS Prison Industries               | 160,006  | 170,784  | 186  | 8  | 27,660                | 49,097  | 76,951                   | 5,776   | 53,402  | 37,554                 | 96,732      | (9,837)                   | 1,661   | (8,176)            |
| Total Universities/Other State Agencies |                                    | 147,751,765  | 120,720,741  | 131,281  | 5,619  | 19,551,601            | 5,307,069   | 24,995,570               | 4,082,906   | 37,747,807  | 4,403,235              | 46,233,948  | (6,953,121)               | 436,040   | (6,517,081)        |
| Grand Total All                         |                                    | 778,208,000  | 643,682,000  | 700,000  | 30,000                                       | 104,249,000           | 34,750,610  | 139,729,610              | 21,770,000  | 201,271,000   | 34,750,583             | 257,791,583 | (37,074,000)              | 0   | (37,074,000)       |





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

As of the Measurement Date of June 30, 2021

| Group Number      | Employer Name                                     | NOL Sensitivity |                 | NOL Sensitivity |                 | Recognition of Existing Deferred Outflows (Inflows) of Resources for |          |          |          |          |            |
|-------------------|---|-----------------|-----------------|-----------------|-----------------|--|----------|----------|----------|----------|------------|
|                   |   | Less 1% - Trend | Plus 1% - Trend | Less 1% - 1.13% | Plus 1% - 3.13% | Future Plan Years Ending June 30,                                    |          |          |          |          |            |
|                   |   | 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       |  |          |          |          |          |            |
|                   |   |                 |                 |                 |                 | 2022   | 2023     | 2024     | 2025     | 2026     | Thereafter |
| <b>LIBRARIES:</b> |   |                 |                 |                 |                 |  |          |          |          |          |            |
| 711420            | Choctaw County Library                            | 16,364          | 19,142          | 19,555          | 16,058          | 2,846  | 2,903    | 3,101    | 1,709    | 102      | 0          |
| 711430            | Amory Municipal Library                           | 5,455           | 6,381           | 6,518           | 5,353           | (2,599)  | (2,582)  | (2,330)  | (1,840)  | (1,823)  | 0          |
| 711440            | Evans Memorial Library                            | 5,455           | 6,381           | 6,518           | 5,353           | (1,814)  | (1,693)  | (1,403)  | (1,459)  | (1,260)  | 0          |
| 711450            | Wilkinson County Library System                   | 5,455           | 6,381           | 6,518           | 5,353           | (1,520)  | (1,693)  | (2,390)  | (2,123)  | (1,729)  | 0          |
| 711460            | Covington County Library System                   | 33,638          | 39,347          | 40,197          | 33,007          | 217  | 243      | 443      | 138      | (571)    | 0          |
| 711470            | Sharkey Issaquena County Library System           | 16,364          | 19,142          | 19,555          | 16,058          | (675)  | (620)    | (470)    | (616)    | (373)    | 0          |
| 711490            | Wayne Co Library System                           | 49,093          | 57,425          | 58,666          | 48,173          | (2,847)  | (2,794)  | (2,606)  | (2,644)  | (1,110)  | 0          |
| 711500            | Benton Co Library System                          | 10,910          | 12,761          | 13,037          | 10,705          | (2,775)  | (2,418)  | (1,584)  | (1,867)  | (2,510)  | 0          |
| 711510            | Lamar Co Library                                  | 94,550          | 110,596         | 112,986         | 92,777          | (2,243)  | (2,180)  | (2,428)  | (3,531)  | (1,476)  | 0          |
| 711520            | Bolivar Co Library                                | 54,548          | 63,806          | 65,184          | 53,525          | (2,461)  | (2,824)  | (4,519)  | (4,243)  | (1,610)  | 0          |
| 711530            | Carnegie Public Library                           | 30,002          | 35,093          | 35,851          | 29,439          | (4,157)  | (4,146)  | (4,552)  | (4,693)  | (2,282)  | 0          |
| 711540            | Carroll Co Library System                         | 10,910          | 12,761          | 13,037          | 10,705          | (515)  | (455)    | (287)    | (211)    | (248)    | 0          |
| 711550            | Central Miss Regional Library                     | 341,836         | 399,848         | 408,486         | 335,426         | (23,671)   | (22,230) | (18,053) | (20,395) | (12,073) | 0          |
| 711560            | Copiah-Jefferson Regional Library System          | 21,819          | 25,522          | 26,074          | 21,410          | (1,450)  | (1,568)  | (1,699)  | (1,541)  | (1,532)  | 0          |
| 711570            | Dixie Regional Library System                     | 76,368          | 89,328          | 91,258          | 74,936          | (2,869)  | (2,702)  | (2,182)  | (2,741)  | (1,348)  | 0          |
| 711580            | East Miss Regional Library                        | 54,548          | 63,806          | 65,184          | 53,525          | (526)  | (480)    | (216)    | (358)    | (3)      | 0          |
| 711590            | Elizabeth Jones Library                           | 16,364          | 19,142          | 19,555          | 16,058          | (4,258)  | (4,127)  | (3,313)  | (3,132)  | (1,786)  | 0          |
| 711600            | First Regional Library                            | 365,474         | 427,497         | 436,733         | 358,620         | (27,267)   | (26,350) | (22,916) | (24,736) | (18,742) | 0          |
| 711610            | Greenwood-Leflore Public Library System           | 32,729          | 38,283          | 39,110          | 32,115          | (4,565)  | (4,332)  | (3,457)  | (3,869)  | (4,138)  | 0          |
| 711620            | Hancock Co Library System                         | 145,462         | 170,148         | 173,824         | 142,734         | (4,960)  | (4,328)  | (1,372)  | (558)    | 1,620    | 0          |
| 711630            | Harriette Person Memorial Library                 | 10,910          | 12,761          | 13,037          | 10,705          | (451)  | (416)    | (312)    | (406)    | (248)    | 0          |
| 711640            | Harrison Co Library System                        | 260,014         | 304,140         | 310,710         | 255,138         | (10,524)   | (9,769)  | (6,724)  | (7,512)  | (2,291)  | 0          |
| 711650            | The Library - Hattiesburg; Petal                  | 72,731          | 85,074          | 86,912          | 71,367          | (8,560)  | (8,578)  | (8,364)  | (9,882)  | (8,913)  | 0          |
| 711660            | Judge George W. Armstrong Library                 | 38,184          | 44,664          | 45,629          | 37,468          | (2,846)  | (2,831)  | (1,884)  | (955)    | (862)    | 0          |
| 711670            | Humphreys Co Library System                       | 15,455          | 18,078          | 18,469          | 15,166          | (853)  | (910)    | (390)    | (460)    | (535)    | 0          |
| 711680            | Jackson-George Regional Library                   | 332,745         | 389,214         | 397,622         | 326,505         | (13,351)   | (12,489) | (10,653) | (13,544) | (9,787)  | 0          |
| 711690            | Jackson-Hinds Library System                      | 315,471         | 369,009         | 376,981         | 309,555         | (25,982)   | (26,706) | (24,875) | (25,230) | (19,032) | 0          |
| 711700            | Jennie Stephens Smith Library                     | 21,819          | 25,522          | 26,074          | 21,410          | (1,094)  | (1,025)  | (1,112)  | (2,607)  | (1,719)  | 0          |
| 711710            | Kemper-Newton Library                             | 38,184          | 44,664          | 45,629          | 37,468          | (724)  | (412)    | (1,106)  | (2,086)  | (1,337)  | 0          |
| 711720            | Laurel-Jones Co Library                           | 54,548          | 63,806          | 65,184          | 53,525          | (4,085)  | (4,073)  | (3,853)  | (3,702)  | (1,704)  | 0          |
| 711730            | Lee-Itawamba Library System                       | 120,006         | 140,372         | 143,405         | 117,756         | (6,624)  | (6,535)  | (5,678)  | (6,052)  | (2,428)  | 0          |
| 711740            | Lincoln-Lawrence-Franklin Regional Library System | 65,458          | 76,567          | 78,221          | 64,230          | (10,673)   | (10,609) | (8,909)  | (8,617)  | (5,352)  | 0          |
| 711750            | Long Beach Public Library                         | 27,274          | 31,903          | 32,592          | 26,763          | (1,125)  | (1,036)  | (726)    | (987)    | (620)    | 0          |
| 711760            | Columbus-Lowndes Public Library                   | 50,912          | 59,552          | 60,838          | 49,957          | (5,712)  | (5,422)  | (4,674)  | (5,032)  | (3,890)  | 0          |
| 711770            | Madison Co-Canton Public Library                  | 156,372         | 182,909         | 186,861         | 153,439         | (3,659)  | (2,585)  | (858)    | (2,947)  | (2,213)  | 0          |
| 711780            | Marks-Quitman Co Public Library                   | 10,910          | 12,761          | 13,037          | 10,705          | (1,542)  | (1,295)  | (466)    | (406)    | (248)    | 0          |
| 711790            | Marshall Co Library System                        | 21,819          | 25,522          | 26,074          | 21,410          | (3,362)  | (3,298)  | (3,121)  | (3,342)  | (2,761)  | 0          |
| 711800            | Meridian-Lauderdale Co Library                    | 61,821          | 72,313          | 73,875          | 60,662          | (5,569)  | (6,476)  | (7,907)  | (7,275)  | (4,043)  | 0          |
| 711810            | Mid Miss Regional Library System                  | 151,826         | 177,592         | 181,429         | 148,979         | (11,134)   | (9,981)  | (7,149)  | (8,261)  | (5,699)  | 0          |



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

As of the Measurement Date of June 30, 2021

| Group Number               | Employer Name                             | NOL Sensitivity   |  | NOL Sensitivity  |  | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, |             |           |             |           |            |
|----------------------------|---|---|--|--|--|--|-------------|-----------|-------------|-----------|------------|
|                            |   | Less 1% - Trend Total Proportionate Share of Net OPEB Liability | Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability | Less 1% - 1.13% Employer's Proportionate Share of Net OPEB Liability | Plus 1% - 3.13% Employer's Proportionate Share of Net OPEB Liability | 2022   | 2023        | 2024      | 2025        | 2026      | Thereafter |
| 711820                     | Neshoba Co Public Library                 | 10,910  | 12,761   | 13,037   | 10,705   | (4,167)  | (3,814)     | (3,170)   | (3,813)     | (3,266)   | 0          |
| 711830                     | Northeast Regional Library                | 78,186  | 91,455   | 93,430   | 76,720   | (7,179)  | (6,825)     | (5,889)   | (6,614)     | (4,033)   | 0          |
| 711840                     | Noxubee Co Library                        | 10,910  | 12,761   | 13,037   | 10,705   | (1,521)  | (1,516)     | (1,491)   | (1,073)     | (248)     | 0          |
| 711850                     | Oktibbeha Co Library System               | 21,819  | 25,522   | 26,074   | 21,410   | (3,874)  | (3,996)     | (3,638)   | (3,379)     | (2,096)   | 0          |
| 711860                     | Pearl River Co Library System             | 70,004  | 81,884   | 83,653   | 68,691   | 988  | 1,270       | 2,386     | 2,106       | 4,556     | 0          |
| 711870                     | Pike-Amite-Walthall Library System        | 81,822  | 95,708   | 97,776   | 80,288   | (5,354)  | (5,063)     | (4,382)   | (3,870)     | (1,285)   | 0          |
| 711880                     | Pine Forest Regional Library              | 32,729  | 38,283   | 39,110   | 32,115   | (9,418)  | (8,948)     | (6,870)   | (6,382)     | (4,326)   | 0          |
| 711890                     | Yazoo Library Association                 | 5,455   | 6,381  | 6,518  | 5,353  | (3,783)  | (3,714)     | (3,640)   | (2,883)     | (1,541)   | 0          |
| 711900                     | South Miss Regional Library               | 47,275  | 55,298   | 56,493   | 46,389   | (3,588)  | (3,385)     | (2,200)   | (3,023)     | (1,920)   | 0          |
| 711910                     | Sunflower Public Library                  | 49,093  | 57,425   | 58,666   | 48,173   | (7,027)  | (7,038)     | (6,445)   | (5,610)     | (4,606)   | 0          |
| 711920                     | Tallahatchie Co Library                   | 20,910  | 24,459   | 24,987   | 20,518   | 187  | 337         | 1,314     | 767         | (1,607)   | 0          |
| 711930                     | Tombigbee Regional Library System         | 40,911  | 47,854   | 48,888   | 40,144   | (3,005)  | (2,714)     | (1,854)   | (1,966)     | (1,399)   | 0          |
| 711940                     | Warren Co-Vicksburg Public Library System | 49,093  | 57,425   | 58,666   | 48,173   | (1,964)  | (1,480)     | (725)     | (1,693)     | (1,110)   | 0          |
| 711950                     | Washington Co Library System              | 70,913  | 82,947   | 84,739   | 69,583   | (4,143)  | (3,890)     | (2,780)   | (2,799)     | (941)     | 0          |
| 711960                     | Yalobusha Co Public Library System        | 10,910  | 12,761   | 13,037   | 10,705   | (398)  | (363)       | 374       | 411         | 39        | 0          |
|                            | Total Libraries                           | 3,814,743   | 4,462,137  | 4,558,536  | 3,743,210  | (260,225)  | (249,961)   | (210,004) | (227,834)   | (150,357) | 0          |
| <b>COMMUNITY COLLEGES:</b> |   |   |  |  |  |  |             |           |             |           |            |
| 711970                     | Coahoma Community College                 | 1,160,061   | 1,356,932  | 1,386,246  | 1,138,306  | (37,113)   | (34,725)    | (30,158)  | (44,871)    | (25,947)  | 0          |
| 711980                     | Copiah-Lincoln Community College          | 1,560,082   | 1,824,839  | 1,864,261  | 1,530,826  | (83,029)   | (77,943)    | (60,053)  | (70,964)    | (49,719)  | 0          |
| 711990                     | East Central Community College            | 1,125,514   | 1,316,521  | 1,344,962  | 1,104,407  | (46,269)   | (43,012)    | (24,934)  | (33,180)    | (19,975)  | 0          |
| 712000                     | East MS Community College                 | 1,448,258   | 1,694,038  | 1,730,634  | 1,421,099  | (91,837)   | (91,619)    | (79,612)  | (81,408)    | (52,855)  | 0          |
| 712010                     | Hinds Community College                   | 5,632,115   | 6,587,924  | 6,730,244  | 5,526,495  | (229,119)  | (217,314)   | (182,103) | (240,711)   | (173,514) | 0          |
| 712020                     | Holmes Community College                  | 1,865,553   | 2,182,150  | 2,229,292  | 1,830,568  | (98,846)   | (90,708)    | (61,717)  | (69,947)    | (37,933)  | 0          |
| 712030                     | Itawamba Community College                | 1,966,467   | 2,300,191  | 2,349,882  | 1,929,590  | (114,596)  | (108,381)   | (76,990)  | (85,286)    | (60,889)  | 0          |
| 712040                     | Jones Co Junior College                   | 1,811,914   | 2,119,408  | 2,165,194  | 1,777,934  | (100,094)  | (95,625)    | (77,457)  | (89,728)    | (58,341)  | 0          |
| 712050                     | Meridian Community College                | 1,570,083   | 1,836,537  | 1,876,212  | 1,540,639  | (63,864)   | (61,269)    | (59,078)  | (77,448)    | (55,611)  | 0          |
| 712060                     | MS Delta Community College                | 1,207,336   | 1,412,230  | 1,442,738  | 1,184,695  | (72,586)   | (67,699)    | (48,198)  | (58,166)    | (40,136)  | 0          |
| 712070                     | MS Gulf Coast Community College           | 3,623,828   | 4,238,816  | 4,330,388  | 3,555,869  | (128,970)  | (115,152)   | (85,738)  | (124,507)   | (77,597)  | 0          |
| 712080                     | Northeast MS Community College            | 1,666,452   | 1,949,260  | 1,991,370  | 1,635,200  | (32,943)   | (30,130)    | (23,511)  | (45,454)    | (30,315)  | 0          |
| 712090                     | Northwest MS Community College            | 2,771,055   | 3,241,323  | 3,311,345  | 2,719,089  | (147,396)  | (140,650)   | (124,279) | (150,171)   | (82,485)  | 0          |
| 712100                     | Pearl River Community College             | 2,171,933   | 2,540,525  | 2,595,408  | 2,131,202  | (53,018)   | (47,843)    | (31,284)  | (52,954)    | (35,234)  | 0          |
| 712110                     | Southwest MS Community College            | 1,014,599   | 1,186,783  | 1,212,422  | 995,572  | (38,254)   | (35,458)    | (25,725)  | (38,598)    | (27,943)  | 0          |
|                            | Total Community Colleges                  | 30,595,250  | 35,787,477   | 36,560,598   | 30,021,491   | (1,337,934)  | (1,257,528) | (990,837) | (1,263,393) | (828,494) | 0          |
| <b>SCHOOL DISTRICTS:</b>   |   |   |  |  |  |  |             |           |             |           |            |
| 712120                     | Aberdeen School District                  | 867,318   | 1,014,508  | 1,036,425  | 851,053  | (55,095)   | (52,728)    | (32,562)  | (31,210)    | (18,576)  | 0          |
| 712130                     | Alcorn County School District             | 2,158,296   | 2,524,573  | 2,579,112  | 2,117,821  | (91,398)   | (80,481)    | (55,284)  | (81,575)    | (42,384)  | 0          |
| 712140                     | Amite County School District              | 850,954   | 995,367  | 1,016,870  | 834,996  | (56,076)   | (50,669)    | (38,546)  | (51,705)    | (38,973)  | 0          |
| 712150                     | Amory School District                     | 1,059,147   | 1,238,891  | 1,265,655  | 1,039,284  | (36,999)   | (33,033)    | (20,373)  | (31,167)    | (16,775)  | 0          |



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

As of the Measurement Date of June 30, 2021

| Group Number | Employer Name                               | NOL Sensitivity  |   | NOL Sensitivity   |   | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Plan Years Ending June 30, |           |           |           |           |            |
|--------------|---|--|---|---|---|---|-----------|-----------|-----------|-----------|------------|
|              |   | Less 1% - Trend<br>Total<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Plus 1% - Trend<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Less 1% - 1.13%<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Plus 1% - 3.13%<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | 2022  | 2023      | 2024      | 2025      | 2026      | Thereafter |
| 712160       | Attala County School District               | 1,002,780  | 1,172,959   | 1,198,299   | 983,975   | (43,721)  | (40,841)  | (31,723)  | (42,485)  | (27,585)  | 0          |
| 712170       | Baldwyn School District                     | 557,302  | 651,880   | 665,963   | 546,851   | (22,819)  | (22,471)  | (24,350)  | (32,620)  | (20,341)  | 0          |
| 712180       | Bay St. Louis-Waveland School               | 1,313,706  | 1,536,651   | 1,569,847   | 1,289,069   | (30,405)  | (29,064)  | (20,768)  | (28,741)  | (14,505)  | 0          |
| 712200       | Benton County School District               | 797,315  | 932,625   | 952,772   | 782,363   | (50,593)  | (49,575)  | (48,547)  | (53,127)  | (22,465)  | 0          |
| 712210       | Biloxi School District                      | 3,707,468  | 4,336,651   | 4,430,337   | 3,637,941   | (35,895)  | (29,471)  | (29,856)  | (94,590)  | (73,072)  | 0          |
| 712220       | Booneville School District                  | 790,951  | 925,181   | 945,167   | 776,118   | (35,966)  | (33,179)  | (21,645)  | (26,743)  | (17,033)  | 0          |
| 712230       | Brookhaven School District                  | 2,090,110  | 2,444,817   | 2,497,632   | 2,050,914   | (90,652)  | (85,716)  | (69,950)  | (82,139)  | (45,185)  | 0          |
| 712240       | Calhoun County School District              | 1,767,366  | 2,067,300   | 2,111,960   | 1,734,222   | (66,623)  | (59,619)  | (41,653)  | (62,485)  | (37,700)  | 0          |
| 712250       | Canton School District                      | 2,255,574  | 2,638,360   | 2,695,357   | 2,213,274   | (83,084)  | (79,424)  | (44,985)  | (62,016)  | (43,075)  | 0          |
| 712260       | Carroll County School District              | 636,397  | 744,398   | 760,480   | 624,463   | (39,885)  | (40,002)  | (45,349)  | (47,606)  | (26,755)  | 0          |
| 712270       | Chickasaw County School District            | 310,925  | 363,692   | 371,549   | 305,095   | (19,746)  | (17,865)  | (12,150)  | (13,484)  | (6,749)   | 0          |
| 712280       | Choctaw County School District              | 1,224,610  | 1,432,435   | 1,463,380   | 1,201,645   | (49,238)  | (44,480)  | (32,949)  | (45,618)  | (30,521)  | 0          |
| 712290       | Claiborne County School District            | 1,026,418  | 1,200,608   | 1,226,545   | 1,007,169   | (64,971)  | (60,990)  | (51,057)  | (50,743)  | (28,305)  | 0          |
| 712300       | Clarksdale School District                  | 1,684,634  | 1,970,528   | 2,013,098   | 1,653,042   | (167,528)   | (148,511) | (73,659)  | (65,081)  | (30,161)  | 0          |
| 712320       | Cleveland School District                   | 2,297,394  | 2,687,278   | 2,745,331   | 2,254,310   | (131,625)   | (122,520) | (88,866)  | (93,424)  | (57,802)  | 0          |
| 712330       | Clinton School District                     | 3,017,432  | 3,529,511   | 3,605,760   | 2,960,845   | (73,585)  | (66,121)  | (56,088)  | (103,342) | (56,619)  | 0          |
| 712340       | Coahoma Co Agriculture High School District | 80,004   | 93,581  | 95,603  | 78,504  | (31,337)  | (29,423)  | (22,479)  | (17,834)  | (12,855)  | 0          |
| 712350       | Coahoma County School District              | 1,162,789  | 1,360,122   | 1,389,505   | 1,140,983   | (84,939)  | (80,942)  | (50,584)  | (50,007)  | (32,997)  | 0          |
| 712360       | Coffeeville School District                 | 377,293  | 441,322   | 450,856   | 370,217   | (45,732)  | (43,557)  | (38,125)  | (41,351)  | (23,258)  | 0          |
| 712370       | Columbia School District                    | 1,117,332  | 1,306,951   | 1,335,185   | 1,096,378   | (37,167)  | (36,131)  | (23,574)  | (34,654)  | (28,473)  | 0          |
| 712380       | Columbus School District                    | 2,552,862  | 2,986,100   | 3,050,610   | 2,504,987   | (134,849)   | (127,387) | (81,179)  | (76,623)  | (53,761)  | 0          |
| 712390       | Copiah County School District               | 1,537,354  | 1,798,253   | 1,837,101   | 1,508,523   | (79,923)  | (73,372)  | (54,235)  | (68,621)  | (36,932)  | 0          |
| 712400       | Corinth School District                     | 1,486,442  | 1,738,702   | 1,776,263   | 1,458,566   | (53,627)  | (52,483)  | (41,709)  | (52,782)  | (44,844)  | 0          |
| 712410       | Covington County School District            | 2,091,019  | 2,445,880   | 2,498,719   | 2,051,806   | (76,667)  | (69,371)  | (53,651)  | (78,503)  | (58,704)  | 0          |
| 712420       | Desoto County School District               | 19,399,205   | 22,691,385  | 23,181,591  | 19,035,407  | (200,699)   | (163,038) | (80,476)  | (344,339) | (248,625) | 0          |
| 712440       | Durant School District                      | 0  | 0   | 0   | 0   | 0   | 0         | 0         | 0         | 0         | 0          |
| 712450       | East Jasper School District                 | 750,949  | 878,390   | 897,366   | 736,866   | (27,140)  | (22,884)  | (15,906)  | (30,232)  | (27,460)  | 0          |
| 712460       | East Tallahatchie School District           | 750,040  | 877,326   | 896,280   | 735,974   | (86,670)  | (83,543)  | (75,003)  | (77,456)  | (52,929)  | 0          |
| 712470       | Enterprise School District                  | 636,397  | 744,398   | 760,480   | 624,463   | (13,960)  | (13,936)  | (13,385)  | (18,957)  | (13,068)  | 0          |
| 712480       | Forest School District                      | 1,051,874  | 1,230,384   | 1,256,964   | 1,032,148   | (26,957)  | (26,502)  | (25,057)  | (37,003)  | (17,649)  | 0          |
| 712490       | Forrest County School District              | 1,698,271  | 1,986,480   | 2,029,394   | 1,666,423   | (76,705)  | (69,863)  | (55,161)  | (75,464)  | (42,744)  | 0          |
| 712500       | Forrest Co Agriculture High School District | 406,385  | 475,351   | 485,621   | 398,764   | (21,791)  | (20,570)  | (14,789)  | (14,442)  | (9,472)   | 0          |
| 712510       | Franklin County School District             | 1,003,689  | 1,174,022   | 1,199,385   | 984,867   | (52,229)  | (47,256)  | (31,204)  | (37,963)  | (19,865)  | 0          |
| 712520       | George County School District               | 2,790,147  | 3,263,655   | 3,334,160   | 2,737,823   | (59,210)  | (57,556)  | (54,959)  | (94,601)  | (74,133)  | 0          |
| 712530       | Greene County School District               | 1,370,981  | 1,603,646   | 1,638,290   | 1,345,271   | (71,223)  | (67,172)  | (51,089)  | (57,463)  | (30,622)  | 0          |
| 712540       | Greenville School District                  | 3,296,538  | 3,855,983   | 3,939,284   | 3,234,717   | (263,092)   | (242,597) | (158,585) | (157,495) | (75,578)  | 0          |
| 712550       | Greenwood School District                   | 3,603,826  | 4,215,421   | 4,306,487   | 3,536,243   | (192,043)   | (175,687) | (123,125) | (166,301) | (123,687) | 0          |
| 712560       | Grenada School District                     | 2,944,701  | 3,444,437   | 3,518,848   | 2,889,478   | (112,625)   | (109,564) | (97,298)  | (128,851) | (82,348)  | 0          |
| 712570       | Gulfport School District                    | 3,839,293  | 4,490,848   | 4,587,865   | 3,767,294   | (121,647)   | (113,003) | (94,036)  | (136,926) | (75,859)  | 0          |
| 712580       | Hancock County School District              | 2,609,229  | 3,052,033   | 3,117,966   | 2,560,297   | (63,535)  | (59,956)  | (44,907)  | (68,890)  | (49,939)  | 0          |



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

As of the Measurement Date of June 30, 2021

| Group Number | Employer Name                       | NOL Sensitivity |                 | NOL Sensitivity |                 | Recognition of Existing Deferred Outflows (Inflows) of Resources for |             |             |             |           |            |
|--------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|--|-------------|-------------|-------------|-----------|------------|
|              |                                     | Less 1% - Trend | Plus 1% - Trend | Less 1% - 1.13% | Plus 1% - 3.13% | Future Plan Years Ending June 30,                                    |             |             |             |           |            |
|              |                                     | Total           | Employer's      | Employer's      | Employer's      | 2022   | 2023        | 2024        | 2025        | 2026      | Thereafter |
|              |                                     | Proportionate   | Proportionate   | Proportionate   | Proportionate   |  |             |             |             |           |            |
|              | Share of                            | Share of        | Share of        | Share of        |                 |  |             |             |             |           |            |
|              | Net OPEB                            | Net OPEB        | Net OPEB        | Net OPEB        |                 |  |             |             |             |           |            |
|              | Liability                           | Liability       | Liability       | Liability       |                 |  |             |             |             |           |            |
| 712590       | Harrison County School District     | 9,224,123       | 10,789,521      | 11,022,609      | 9,051,141       | (334,359)  | (310,909)   | (251,015)   | (360,214)   | (239,439) | 0          |
| 712600       | Hattiesburg School District         | 2,868,333       | 3,355,109       | 3,427,590       | 2,814,543       | (218,209)  | (188,672)   | (110,790)   | (127,279)   | (76,942)  | 0          |
| 712610       | Hazlehurst School District          | 1,043,691       | 1,220,813       | 1,247,187       | 1,024,119       | (26,997)   | (32,081)    | (49,658)    | (55,684)    | (27,470)  | 0          |
| 712630       | Hinds County School District        | 2,734,690       | 3,198,786       | 3,267,889       | 2,683,405       | (260,600)  | (245,687)   | (178,672)   | (161,838)   | (82,322)  | 0          |
| 712640       | Hollandale School District          | 452,751         | 529,586         | 541,027         | 444,261         | (34,264)   | (31,719)    | (23,754)    | (32,127)    | (17,693)  | 0          |
| 712650       | Holly Springs School District       | 856,409         | 1,001,747       | 1,023,388       | 840,348         | (61,255)   | (58,555)    | (50,039)    | (56,113)    | (31,638)  | 0          |
| 712660       | Holmes County School District       | 1,978,286       | 2,314,015       | 2,364,005       | 1,941,187       | (164,201)  | (150,451)   | (117,526)   | (128,887)   | (60,307)  | 0          |
| 712670       | Houston School District             | 1,230,974       | 1,439,879       | 1,470,985       | 1,207,889       | (61,443)   | (58,135)    | (43,949)    | (47,316)    | (27,837)  | 0          |
| 712680       | Humphreys County School District    | 1,201,882       | 1,405,849       | 1,436,220       | 1,179,342       | (56,490)   | (51,387)    | (38,687)    | (48,405)    | (39,824)  | 0          |
| 712710       | Itawamba County School District     | 2,291,030       | 2,679,834       | 2,737,727       | 2,248,066       | (91,011)   | (87,303)    | (72,351)    | (82,167)    | (44,443)  | 0          |
| 712720       | Jackson County School District      | 5,758,486       | 6,735,741       | 6,881,254       | 5,650,495       | (108,536)  | (93,040)    | (52,343)    | (124,365)   | (67,055)  | 0          |
| 712730       | Jackson Independent School District | 18,000,950      | 21,055,836      | 21,510,709      | 17,663,373      | (1,452,847)  | (1,362,462) | (1,074,650) | (1,126,168) | (650,962) | 0          |
| 712740       | Jefferson County School District    | 971,869         | 1,136,802       | 1,161,361       | 953,644         | (62,231)   | (56,487)    | (35,586)    | (43,555)    | (15,176)  | 0          |
| 712750       | Jefferson Davis Co School District  | 1,098,240       | 1,284,619       | 1,312,371       | 1,077,644       | (68,292)   | (62,707)    | (39,679)    | (38,982)    | (21,719)  | 0          |
| 712760       | Jones County School District        | 5,713,938       | 6,683,633       | 6,828,020       | 5,606,783       | (139,683)  | (135,860)   | (111,474)   | (170,589)   | (102,393) | 0          |
| 712770       | Kemper County School District       | 1,026,418       | 1,200,608       | 1,226,545       | 1,007,169       | (48,046)   | (44,663)    | (40,254)    | (46,404)    | (14,430)  | 0          |
| 712780       | Kosciusko School District           | 1,495,533       | 1,749,336       | 1,787,127       | 1,467,487       | (56,313)   | (50,030)    | (34,162)    | (51,542)    | (28,906)  | 0          |
| 712790       | Lafayette County School District    | 1,936,466       | 2,265,098       | 2,314,031       | 1,900,151       | (65,844)   | (62,830)    | (64,973)    | (92,501)    | (55,398)  | 0          |
| 712800       | Lamar County School District        | 7,245,837       | 8,475,506       | 8,658,603       | 7,109,954       | (193,927)  | (182,864)   | (144,036)   | (212,252)   | (130,802) | 0          |
| 712810       | Lauderdale County School District   | 4,062,032       | 4,751,388       | 4,854,033       | 3,985,856       | (203,197)  | (187,746)   | (141,884)   | (176,041)   | (88,638)  | 0          |
| 712820       | Laurel School District              | 1,990,105       | 2,327,840       | 2,378,128       | 1,952,784       | (211,112)  | (201,748)   | (171,317)   | (173,986)   | (111,742) | 0          |
| 712830       | Lawrence County School District     | 1,447,349       | 1,692,974       | 1,729,548       | 1,420,207       | (51,704)   | (45,112)    | (21,946)    | (32,138)    | (16,206)  | 0          |
| 712840       | Leake County School District        | 1,955,558       | 2,287,429       | 2,336,845       | 1,918,885       | (91,072)   | (79,966)    | (48,894)    | (61,709)    | (23,451)  | 0          |
| 712850       | Lee County School District          | 4,656,609       | 5,446,868       | 5,564,538       | 4,569,283       | (194,959)  | (181,525)   | (135,677)   | (171,592)   | (102,181) | 0          |
| 712870       | Leland School District              | 671,854         | 785,872         | 802,849         | 659,254         | (40,957)   | (36,496)    | (30,076)    | (37,991)    | (23,308)  | 0          |
| 712880       | Lincoln County School District      | 1,816,459       | 2,124,725       | 2,170,626       | 1,782,395       | (53,633)   | (47,202)    | (35,581)    | (56,384)    | (33,994)  | 0          |
| 712890       | Long Beach School District          | 1,705,545       | 1,994,987       | 2,038,085       | 1,673,560       | (53,942)   | (51,969)    | (49,475)    | (70,751)    | (54,709)  | 0          |
| 712900       | Louisville School District          | 2,001,924       | 2,341,664       | 2,392,252       | 1,964,381       | (101,561)  | (92,841)    | (60,319)    | (72,127)    | (37,527)  | 0          |
| 712910       | Lowndes County School District      | 3,483,820       | 4,075,049       | 4,163,083       | 3,418,487       | (140,000)  | (124,692)   | (85,941)    | (136,224)   | (71,033)  | 0          |
| 712920       | Lumberton School District           | 0               | 0               | 0               | 0               | 0  | 0           | 0           | 0           | 0         | 0          |
| 712930       | Madison County School District      | 8,189,523       | 9,579,342       | 9,786,286       | 8,035,943       | (143,436)  | (134,717)   | (111,548)   | (211,000)   | (156,574) | 0          |
| 712940       | Marion County School District       | 1,487,351       | 1,739,765       | 1,777,349       | 1,459,458       | (51,063)   | (48,053)    | (38,859)    | (53,194)    | (33,914)  | 0          |
| 712950       | Marshall County School District     | 1,816,459       | 2,124,725       | 2,170,626       | 1,782,395       | (91,742)   | (85,157)    | (56,518)    | (60,952)    | (35,786)  | 0          |
| 712960       | Mccomb School District              | 1,877,372       | 2,195,975       | 2,243,415       | 1,842,165       | (95,407)   | (84,692)    | (43,317)    | (56,152)    | (33,105)  | 0          |
| 712970       | Meridian School District            | 3,975,664       | 4,650,362       | 4,750,825       | 3,901,108       | (211,594)  | (202,816)   | (165,319)   | (177,882)   | (106,889) | 0          |
| 712980       | Monroe County School District       | 1,566,446       | 1,832,283       | 1,871,866       | 1,537,070       | (45,770)   | (42,197)    | (26,669)    | (41,202)    | (24,469)  | 0          |
| 712990       | Montgomery County School District   | 0               | 0               | 0               | 0               | 0  | 0           | 0           | 0           | 0         | 0          |
| 713000       | Moss Point School District          | 1,668,270       | 1,951,387       | 1,993,543       | 1,636,984       | (51,328)   | (48,480)    | (38,483)    | (55,597)    | (34,893)  | 0          |
| 713020       | Natchez-Adams School District       | 2,701,052       | 3,159,439       | 3,227,693       | 2,650,398       | (118,337)  | (113,774)   | (99,325)    | (120,118)   | (74,952)  | 0          |
| 713030       | Neshoba County School District      | 1,991,923       | 2,329,966       | 2,380,301       | 1,954,568       | (111,158)  | (102,348)   | (68,333)    | (80,775)    | (46,078)  | 0          |





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

As of the Measurement Date of June 30, 2021

| Group Number | Employer Name                   | NOL Sensitivity |                 | NOL Sensitivity |                 | Recognition of Existing Deferred Outflows (Inflows) of Resources for |           |           |           |           |            |
|--------------|---------------------------------|-----------------|-----------------|-----------------|-----------------|--|-----------|-----------|-----------|-----------|------------|
|              |                                 | Less 1% - Trend | Plus 1% - Trend | Less 1% - 1.13% | Plus 1% - 3.13% | Future Plan Years Ending June 30,                                    |           |           |           |           |            |
|              |                                 | Total           | Employer's      | Employer's      | Employer's      | 2022   | 2023      | 2024      | 2025      | 2026      | Thereafter |
|              |                                 | Proportionate   | Proportionate   | Proportionate   | Proportionate   |  |           |           |           |           |            |
|              | Share of                        | Share of        | Share of        | Share of        |                 |  |           |           |           |           |            |
|              | Net OPEB                        | Net OPEB        | Net OPEB        | Net OPEB        |                 |  |           |           |           |           |            |
|              | Liability                       | Liability       | Liability       | Liability       |                 |  |           |           |           |           |            |
| 713040       | Nettleton School District       | 802,770         | 939,005         | 959,291         | 787,715         | (37,661)   | (35,079)  | (23,792)  | (29,556)  | (20,231)  | 0          |
| 713050       | New Albany School District      | 1,510,080       | 1,766,351       | 1,804,509       | 1,481,761       | (66,669)   | (62,101)  | (46,196)  | (59,880)  | (40,281)  | 0          |
| 713060       | Newton County School District   | 1,118,241       | 1,308,014       | 1,336,271       | 1,097,270       | (49,099)   | (46,599)  | (34,443)  | (42,573)  | (22,545)  | 0          |
| 713070       | Newton School District          | 703,673         | 823,092         | 840,873         | 690,477         | (32,594)   | (31,512)  | (26,821)  | (33,432)  | (22,050)  | 0          |
| 713080       | North Bolivar School District   | 745,494         | 872,009         | 890,848         | 731,513         | (80,452)   | (79,170)  | (64,088)  | (41,576)  | (18,273)  | 0          |
| 713090       | North Panola School District    | 1,097,331       | 1,283,555       | 1,311,284       | 1,076,752       | (59,579)   | (57,641)  | (51,293)  | (63,832)  | (37,465)  | 0          |
| 713100       | North Pike School District      | 1,568,265       | 1,834,410       | 1,874,039       | 1,538,854       | (32,839)   | (32,096)  | (30,922)  | (52,536)  | (25,453)  | 0          |
| 713110       | North Tippah School District    | 767,313         | 897,532         | 916,921         | 752,924         | (42,757)   | (39,868)  | (29,480)  | (32,833)  | (17,819)  | 0          |
| 713120       | Noxubee School District         | 978,233         | 1,144,246       | 1,168,966       | 959,888         | (133,115)  | (127,074) | (108,837) | (93,551)  | (25,330)  | 0          |
| 713130       | Ocean Springs School District   | 3,491,093       | 4,083,556       | 4,171,774       | 3,425,624       | (74,245)   | (65,708)  | (50,688)  | (100,246) | (65,061)  | 0          |
| 713140       | Okolona School District         | 489,117         | 572,123         | 584,483         | 479,944         | (21,731)   | (20,854)  | (17,170)  | (20,035)  | (6,431)   | 0          |
| 713160       | Oxford School District          | 2,830,149       | 3,310,445       | 3,381,961       | 2,777,075       | (93,078)   | (89,488)  | (71,280)  | (90,623)  | (50,022)  | 0          |
| 713170       | Pascagoula School District      | 6,260,330       | 7,322,752       | 7,480,946       | 6,142,929       | (179,865)  | (164,888) | (129,290) | (187,572) | (108,704) | 0          |
| 713180       | Pass Christian School District  | 1,271,885       | 1,487,733       | 1,519,873       | 1,248,033       | (46,867)   | (45,606)  | (38,934)  | (51,103)  | (29,986)  | 0          |
| 713190       | Pearl School District           | 2,555,589       | 2,989,291       | 3,053,869       | 2,507,664       | (108,711)  | (95,871)  | (64,890)  | (91,299)  | (51,555)  | 0          |
| 713200       | Pearl River Co School District  | 1,881,917       | 2,201,292       | 2,248,847       | 1,846,625       | (23,010)   | (17,539)  | (12,891)  | (40,096)  | (30,280)  | 0          |
| 713210       | Perry County School District    | 932,776         | 1,091,075       | 1,114,646       | 915,284         | (41,953)   | (39,594)  | (30,459)  | (37,762)  | (25,622)  | 0          |
| 713220       | Petal School District           | 2,746,509       | 3,212,610       | 3,282,013       | 2,695,003       | (74,324)   | (66,457)  | (37,689)  | (65,782)  | (32,838)  | 0          |
| 713230       | Philadelphia School District    | 745,494         | 872,009         | 890,848         | 731,513         | (34,008)   | (30,074)  | (17,756)  | (25,748)  | (12,233)  | 0          |
| 713240       | Picayune School District        | 2,931,973       | 3,429,549       | 3,503,638       | 2,876,989       | (63,509)   | (60,397)  | (54,406)  | (89,297)  | (40,432)  | 0          |
| 713250       | Pontotoc School District        | 1,620,085       | 1,895,025       | 1,935,964       | 1,589,704       | (29,874)   | (26,051)  | (14,581)  | (33,607)  | (26,154)  | 0          |
| 713260       | Pontotoc County School District | 2,262,847       | 2,646,867       | 2,704,048       | 2,220,411       | (79,385)   | (68,352)  | (37,409)  | (63,497)  | (46,919)  | 0          |
| 713270       | Poplarville School District     | 1,301,887       | 1,522,826       | 1,555,724       | 1,277,472       | (44,778)   | (40,784)  | (31,307)  | (46,977)  | (23,398)  | 0          |
| 713280       | Prentiss County School District | 1,725,546       | 2,018,383       | 2,061,986       | 1,693,186       | (62,925)   | (57,642)  | (47,556)  | (62,997)  | (37,884)  | 0          |
| 713290       | Quitman School District         | 1,340,071       | 1,567,490       | 1,601,353       | 1,314,940       | (78,021)   | (69,024)  | (39,288)  | (47,054)  | (32,188)  | 0          |
| 713300       | Quitman County School District  | 966,415         | 1,130,422       | 1,154,843       | 948,291         | (41,442)   | (39,538)  | (39,309)  | (52,624)  | (26,192)  | 0          |
| 713310       | Rankin County School District   | 12,169,733      | 14,235,021      | 14,542,543      | 11,941,511      | (407,965)  | (381,078) | (304,427) | (448,087) | (272,344) | 0          |
| 713320       | Richton School District         | 435,478         | 509,381         | 520,385         | 427,311         | (33,297)   | (30,890)  | (23,165)  | (24,090)  | (13,058)  | 0          |
| 713330       | Scott County School District    | 2,594,682       | 3,035,018       | 3,100,584       | 2,546,024       | (102,949)  | (102,508) | (98,164)  | (117,574) | (78,303)  | 0          |
| 713340       | Senatobia School District       | 1,171,880       | 1,370,756       | 1,400,369       | 1,149,903       | (36,873)   | (30,711)  | (16,073)  | (36,506)  | (24,330)  | 0          |
| 713360       | Simpson County School District  | 2,454,675       | 2,871,250       | 2,933,278       | 2,408,642       | (91,973)   | (88,829)  | (72,569)  | (88,619)  | (52,577)  | 0          |
| 713370       | Smith County School District    | 1,662,815       | 1,945,006       | 1,987,025       | 1,631,632       | (100,113)  | (93,098)  | (73,085)  | (83,209)  | (52,797)  | 0          |
| 713380       | South Delta School District     | 728,220         | 851,804         | 870,206         | 714,564         | (42,109)   | (38,699)  | (29,582)  | (36,591)  | (23,357)  | 0          |
| 713390       | South Panola School District    | 3,121,074       | 3,650,742       | 3,729,609       | 3,062,543       | (100,871)  | (92,562)  | (66,551)  | (102,059) | (61,984)  | 0          |
| 713400       | South Pike School District      | 1,310,069       | 1,532,397       | 1,565,502       | 1,285,501       | (22,293)   | (20,898)  | (27,476)  | (49,823)  | (37,267)  | 0          |
| 713410       | South Tippah School District    | 1,962,831       | 2,295,937       | 2,345,536       | 1,926,021       | (77,311)   | (73,042)  | (56,793)  | (73,067)  | (44,474)  | 0          |
| 713430       | Starkville-Oktibbeha            | 3,991,120       | 4,668,440       | 4,769,293       | 3,916,273       | (113,139)  | (99,088)  | (66,917)  | (102,006) | (62,113)  | 0          |
| 713440       | Stone County School District    | 1,666,452       | 1,949,260       | 1,991,370       | 1,635,200       | (98,172)   | (89,099)  | (65,284)  | (76,683)  | (36,734)  | 0          |
| 713450       | Sunflower School District       | 2,641,048       | 3,089,253       | 3,155,990       | 2,591,520       | (170,555)  | (168,010) | (134,729) | (134,208) | (96,912)  | 0          |
| 713460       | Tate County School District     | 1,405,529       | 1,644,057       | 1,679,574       | 1,379,170       | (75,742)   | (71,257)  | (56,082)  | (68,584)  | (42,069)  | 0          |



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

As of the Measurement Date of June 30, 2021

| Group Number                | Employer Name                                   | NOL Sensitivity |                 | NOL Sensitivity |                 | Recognition of Existing Deferred Outflows (Inflows) of Resources for |              |             |              |             |            |
|-----------------------------|---|-----------------|-----------------|-----------------|-----------------|--|--------------|-------------|--------------|-------------|------------|
|                             |   | Less 1% - Trend | Plus 1% - Trend | Less 1% - 1.13% | Plus 1% - 3.13% | Future Plan Years Ending June 30,                                    |              |             |              |             |            |
|                             |   | Total           | Employer's      | Employer's      | Employer's      | 2022   | 2023         | 2024        | 2025         | 2026        | Thereafter |
|                             |   | Proportionate   | Proportionate   | Proportionate   | Proportionate   |  |              |             |              |             |            |
|                             | Share of  | Share of        | Share of        | Share of        |                 |  |              |             |              |             |            |
|                             | Net OPEB  | Net OPEB        | Net OPEB        | Net OPEB        |                 |  |              |             |              |             |            |
|                             | Liability                                       | Liability       | Liability       | Liability       |                 |  |              |             |              |             |            |
| 713470                      | Tishomingo Co School District                   | 2,062,836       | 2,412,914       | 2,465,040       | 2,024,151       | (64,354)   | (59,637)     | (45,915)    | (69,116)     | (46,551)    | 0          |
| 713480                      | Tunica County School District                   | 1,524,626       | 1,783,366       | 1,821,892       | 1,496,034       | (93,031)   | (81,021)     | (51,225)    | (63,709)     | (40,519)    | 0          |
| 713490                      | Tupelo School District                          | 5,075,722       | 5,937,108       | 6,065,368       | 4,980,536       | (180,205)  | (156,957)    | (95,152)    | (152,640)    | (89,473)    | 0          |
| 713500                      | Union County School District                    | 1,739,183       | 2,034,334       | 2,078,282       | 1,706,567       | (61,352)   | (55,565)     | (40,248)    | (60,554)     | (37,156)    | 0          |
| 713510                      | Union School District                           | 676,399         | 791,189         | 808,281         | 663,715         | (16,522)   | (14,112)     | (4,330)     | (12,145)     | (9,442)     | 0          |
| 713520                      | Vicksburg-Warren School District                | 5,072,086       | 5,932,854       | 6,061,022       | 4,976,968       | (235,816)  | (214,672)    | (146,131)   | (185,020)    | (111,193)   | 0          |
| 713530                      | Walthall County School District                 | 1,372,800       | 1,605,773       | 1,640,463       | 1,347,055       | (75,340)   | (68,354)     | (48,261)    | (55,317)     | (18,676)    | 0          |
| 713540                      | Water Valley School District                    | 750,040         | 877,326         | 896,280         | 735,974         | (42,075)   | (40,909)     | (30,291)    | (33,137)     | (23,382)    | 0          |
| 713550                      | Wayne County School District                    | 2,239,209       | 2,619,218       | 2,675,802       | 2,197,217       | (130,908)  | (129,488)    | (135,024)   | (163,799)    | (117,941)   | 0          |
| 713560                      | Webster County School District                  | 1,272,794       | 1,488,796       | 1,520,959       | 1,248,925       | (37,031)   | (33,228)     | (15,485)    | (24,985)     | (14,904)    | 0          |
| 713570                      | West Bolivar School District                    | 910,957         | 1,065,553       | 1,088,572       | 893,874         | (100,823)  | (98,587)     | (85,656)    | (84,079)     | (59,964)    | 0          |
| 713580                      | West Jasper School District                     | 1,061,874       | 1,242,082       | 1,268,915       | 1,041,961       | (44,853)   | (44,225)     | (37,972)    | (42,893)     | (18,444)    | 0          |
| 713590                      | West Point School District                      | 2,031,016       | 2,375,694       | 2,427,016       | 1,992,928       | (125,900)  | (118,922)    | (94,784)    | (99,375)     | (57,822)    | 0          |
| 713600                      | West Tallahatchie School District               | 585,485         | 684,846         | 699,641         | 574,506         | (51,382)   | (49,881)     | (51,135)    | (58,633)     | (40,429)    | 0          |
| 713610                      | Western Line School District                    | 1,537,354       | 1,798,253       | 1,837,101       | 1,508,523       | (28,863)   | (24,746)     | (15,279)    | (36,554)     | (34,103)    | 0          |
| 713620                      | Wilkinson County School District                | 801,860         | 937,942         | 958,204         | 786,823         | (54,367)   | (49,929)     | (35,103)    | (37,048)     | (19,080)    | 0          |
| 713630                      | Winona County School District                   | 904,593         | 1,058,109       | 1,080,967       | 887,629         | (78,613)   | (75,239)     | (64,605)    | (47,042)     | (21,680)    | 0          |
| 713640                      | Yazoo City School District                      | 1,541,900       | 1,803,571       | 1,842,533       | 1,512,984       | (50,185)   | (43,201)     | (31,000)    | (64,327)     | (56,861)    | 0          |
| 713650                      | Yazoo County School District                    | 1,032,782       | 1,208,052       | 1,234,150       | 1,013,414       | (55,846)   | (48,765)     | (32,731)    | (40,931)     | (10,799)    | 0          |
|                             | Total School Districts                          | 316,322,143     | 370,004,205     | 377,997,471     | 310,390,071     | (13,379,510)   | (12,406,140) | (9,405,954) | (12,147,360) | (7,336,672) | 0          |
| <b>CAFR STATE AGENCIES:</b> |   |                 |                 |                 |                 |  |              |             |              |             |            |
| 721330                      | MS School for the Arts                          | 185,464         | 216,939         | 221,625         | 181,986         | 34,216   | 34,870       | 37,107      | 35,814       | 34,321      | 0          |
| 721340                      | MS State Board of Examiners for Prof Counselors | 5,455           | 6,381           | 6,518           | 5,353           | 909  | 928          | 355         | (166)        | (125)       | 0          |
| 721350                      | MS Dept Of Child Protection Services            | 7,211,290       | 8,435,096       | 8,617,320       | 7,076,054       | 1,111,518  | 727,760      | (333,315)   | (445,384)    | (196,665)   | 0          |
| 721360                      | MS Board Of Optometry                           | 5,455           | 6,381           | 6,518           | 5,353           | 856  | 607          | (78)        | (203)        | (125)       | 0          |
| 721380                      | Office Of State Public Defender                 | 92,732          | 108,469         | 110,813         | 90,993          | (9,275)  | (9,067)      | (7,191)     | (6,803)      | (5,022)     | 0          |
| 721390                      | Board Of Tax Appeals                            | 27,274          | 31,903          | 32,592          | 26,763          | (2,287)  | (2,009)      | (1,388)     | (1,787)      | (1,750)     | 0          |
| 721410                      | MS State Board Of Physical Therapy              | 10,910          | 12,761          | 13,037          | 10,705          | (1,682)  | (1,645)      | (1,562)     | (1,671)      | (1,191)     | 0          |
| 721430                      | Military Department - Adjutant General's Office | 534,574         | 625,295         | 638,803         | 524,549         | (18,358)   | (16,871)     | (11,152)    | (13,238)     | (11,237)    | 0          |
| 721470                      | Mississippi State Bar                           | 98,187          | 114,850         | 117,331         | 96,346          | (8,490)  | (7,909)      | (6,012)     | (5,191)      | (1,369)     | 0          |
| 721480                      | MS Capital Post-Conviction Counsel              | 49,093          | 57,425          | 58,666          | 48,173          | 297  | 271          | 254         | (502)        | (546)       | 0          |
| 721490                      | MS Board Of Geologists                          | 5,455           | 6,381           | 6,518           | 5,353           | (230)  | (238)        | (195)       | (203)        | (125)       | 0          |
| 721500                      | MS Dept Of Transportation                       | 15,060,795      | 17,616,716      | 17,997,293      | 14,778,355      | (852,930)  | (807,164)    | (648,881)   | (720,447)    | (424,847)   | 0          |
| 721510                      | South MS Regional Center                        | 0               | 0               | 0               | 0               | 0  | 0            | 0           | 0            | 0           | 0          |
| 721520                      | MS Dept Of Corrections                          | 8,711,369       | 10,189,749      | 10,409,879      | 8,548,002       | (1,049,170)  | (961,972)    | (683,084)   | (607,891)    | (275,709)   | 0          |
| 721530                      | Archives & History Dept                         | 725,493         | 848,614         | 866,947         | 711,887         | (24,283)   | (21,663)     | (20,372)    | (38,095)     | (26,314)    | 0          |
| 721540                      | Legislative Peer Committee                      | 120,006         | 140,372         | 143,405         | 117,756         | (11,096)   | (9,508)      | (3,582)     | (4,479)      | (4,790)     | 0          |
| 721550                      | MS Public Service Commission                    | 392,748         | 459,400         | 469,325         | 385,383         | (29,416)   | (30,508)     | (25,618)    | (23,080)     | (11,525)    | 0          |
| 721560                      | Dept Of Environmental Quality                   | 1,963,740       | 2,297,000       | 2,346,623       | 1,926,913       | (95,915)   | (89,275)     | (68,743)    | (85,195)     | (63,375)    | 0          |



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

As of the Measurement Date of June 30, 2021

| Group Number | Employer Name                                     | NOL Sensitivity  |   | NOL Sensitivity   |   | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Plan Years Ending June 30, |             |           |           |           |            |
|--------------|---|--|---|---|---|---|-------------|-----------|-----------|-----------|------------|
|              |   | Less 1% - Trend<br>Total<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Plus 1% - Trend<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Less 1% - 1.13%<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Plus 1% - 3.13%<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | 2022  | 2023        | 2024      | 2025      | 2026      | Thereafter |
| 721570       | MS State Hospital                                 | 6,054,865  | 7,082,418   | 7,235,420   | 5,941,316   | (858,645)   | (789,428)   | (528,487) | (481,926) | (299,750) | 0          |
| 721590       | MS Real Estate Commission                         | 98,187   | 114,850   | 117,331   | 96,346  | (3,462)   | (3,275)     | (3,484)   | (4,496)   | (2,313)   | 0          |
| 721600       | Mississippi State Senate Staff                    | 212,738  | 248,842   | 254,217   | 208,749   | (10,894)  | (9,514)     | (4,173)   | (4,443)   | (1,125)   | 0          |
| 721610       | Mississippi State Senate Members                  | 223,648  | 261,603   | 267,254   | 219,454   | (12,988)  | (12,409)    | (10,226)  | (11,599)  | (3,736)   | 0          |
| 721620       | MS House Of Representatives Staff                 | 256,377  | 299,886   | 306,365   | 251,569   | (13,178)  | (12,708)    | (10,365)  | (11,973)  | (9,476)   | 0          |
| 721630       | MS House Of Representatives Members               | 578,212  | 676,339   | 690,950   | 567,369   | (26,375)  | (24,483)    | (17,975)  | (21,720)  | (10,807)  | 0          |
| 721640       | Attorney General'S Office                         | 1,467,350  | 1,716,370   | 1,753,449   | 1,439,833   | (79,752)  | (75,557)    | (59,301)  | (66,940)  | (42,242)  | 0          |
| 721650       | MS Arts Commission                                | 49,093   | 57,425  | 58,666  | 48,173  | (5,255)   | (4,668)     | (3,121)   | (4,015)   | (2,906)   | 0          |
| 721660       | Boswell Regional Center                           | 6,393,065  | 7,478,012   | 7,639,561   | 6,273,174   | (412,806)   | (382,859)   | (248,067) | (288,852) | (226,686) | 0          |
| 721670       | MS Highway Safety Patrol (Dept Of Public Safety)  | 5,558,475  | 6,501,787   | 6,642,246   | 5,454,235   | (226,951)   | (200,540)   | (117,546) | (161,481) | (99,445)  | 0          |
| 721680       | State Insurance Department                        | 627,306  | 733,764   | 749,616   | 615,542   | (40,257)  | (38,064)    | (32,190)  | (33,871)  | (13,521)  | 0          |
| 721690       | Ellisville State School                           | 6,283,968  | 7,350,401   | 7,509,193   | 6,166,123   | (915,636)   | (874,700)   | (650,896) | (538,777) | (302,949) | 0          |
| 721700       | MS Port Authority/Gulfport                        | 169,100  | 197,797   | 202,070   | 165,929   | (2,327)   | (2,231)     | (1,447)   | (4,870)   | (4,013)   | 0          |
| 721710       | State Dept Of Health                              | 9,185,939  | 10,744,857  | 10,976,980  | 9,013,673   | (690,979)   | (606,936)   | (304,882) | (294,803) | (203,085) | 0          |
| 721720       | State Soil & Water Conservation                   | 60,003   | 70,186  | 71,702  | 58,878  | (937)   | (658)       | 397       | (1,265)   | (603)     | 0          |
| 721730       | Banking & Consumer Finance                        | 420,022  | 491,303   | 501,917   | 412,145   | 1,846   | 2,795       | 322       | (6,511)   | (4,211)   | 0          |
| 721740       | Yellow Creek Port Authority                       | 54,548   | 63,806  | 65,184  | 53,525  | (1,643)   | (1,277)     | (317)     | (791)     | (1,046)   | 0          |
| 721750       | MS Workers Compensation Commission                | 278,196  | 325,408   | 332,438   | 272,979   | (16,155)  | (14,995)    | (11,595)  | (13,317)  | (7,426)   | 0          |
| 721760       | Veterans Home Purchase Board                      | 92,732   | 108,469   | 110,813   | 90,993  | (3,324)   | (3,102)     | (2,485)   | (3,053)   | (1,341)   | 0          |
| 721770       | MS State Personnel Board                          | 207,284  | 242,461   | 247,699   | 203,396   | (22,655)  | (21,710)    | (14,924)  | (11,595)  | (6,389)   | 0          |
| 721780       | State Veterans Affairs Board                      | 1,838,279  | 2,150,247   | 2,196,700   | 1,803,805   | (227,218)   | (221,869)   | (201,111) | (199,783) | (129,263) | 0          |
| 721790       | State Fair Commission                             | 0  | 0   | 0   | 0   | (22,982)  | (22,907)    | (22,177)  | (23,029)  | (23,881)  | 0          |
| 721800       | MS Dept Of Information Technology Services        | 605,486  | 708,242   | 723,542   | 594,132   | (53,666)  | (48,765)    | (32,854)  | (28,328)  | (12,277)  | 0          |
| 721810       | State Aid Road Construction                       | 272,742  | 319,028   | 325,920   | 267,627   | (8,938)   | (8,650)     | (6,846)   | (7,683)   | (4,657)   | 0          |
| 721820       | Rehabilitation Services                           | 5,100,269  | 5,965,820   | 6,094,701   | 5,004,622   | (180,623)   | (174,040)   | (111,053) | (112,746) | (70,298)  | 0          |
| 721830       | MS Gaming Commission                              | 512,754  | 599,772   | 612,729   | 503,139   | (43,371)  | (40,991)    | (31,537)  | (32,169)  | (17,827)  | 0          |
| 721840       | MS Department Of Revenue                          | 3,240,171  | 3,790,050   | 3,871,928   | 3,179,407   | (286,082)   | (268,472)   | (217,789) | (205,057) | (102,245) | 0          |
| 721850       | Joint Legislative Budget Office                   | 158,190  | 185,036   | 189,033   | 155,224   | 4,264   | 4,333       | 3,586     | 759       | 2,089     | 0          |
| 721860       | MS Finance And Administration                     | 2,149,204  | 2,513,939   | 2,568,248   | 2,108,900   | (98,031)  | (91,833)    | (73,720)  | (94,941)  | (75,216)  | 0          |
| 721870       | MS Cosmetology Board                              | 54,548   | 63,806  | 65,184  | 53,525  | (1,191)   | (1,281)     | (67)      | 158       | (665)     | 0          |
| 721880       | Board Social Workers, Marriage, Family Therapists | 10,910   | 12,761  | 13,037  | 10,705  | (1,682)   | (1,645)     | (1,562)   | (1,670)   | (1,379)   | 0          |
| 721890       | MS Library Commission                             | 229,103  | 267,983   | 273,773   | 224,807   | (8,981)   | (8,481)     | (6,164)   | (8,634)   | (5,841)   | 0          |
| 721900       | MS Emergency Management                           | 763,677  | 893,278   | 912,576   | 749,355   | 7,425   | 8,515       | 13,475    | 8,510     | 20,021    | 0          |
| 721910       | MS Secretary Of State                             | 474,570  | 555,108   | 567,100   | 465,671   | (31,071)  | (28,670)    | (21,197)  | (22,269)  | (10,729)  | 0          |
| 721920       | MS Dept Of Human Services                         | 8,356,805  | 9,775,012   | 9,986,183   | 8,200,087   | (2,058,726)   | (1,608,315) | (297,179) | (176,676) | (172,727) | 0          |
| 721930       | MS Board Of Nursing                               | 141,826  | 165,894   | 169,478   | 139,166   | (2,561)   | (2,096)     | (2,592)   | (3,845)   | (2,169)   | 0          |
| 721940       | MS Dept Of Education                              | 3,005,613  | 3,515,687   | 3,591,636   | 2,949,248   | (154,833)   | (145,152)   | (120,395) | (136,942) | (101,568) | 0          |
| 721950       | MS Community College Board                        | 261,832  | 306,267   | 312,883   | 256,922   | 718   | (90)        | (4,317)   | (21,989)  | (35,561)  | 0          |
| 721960       | Military Department - Army Guard                  | 1,320,070  | 1,544,095   | 1,577,452   | 1,295,314   | (23,549)  | (19,539)    | (13,044)  | (37,789)  | (32,492)  | 0          |
| 721970       | Military Department - Air Guard                   | 840,044  | 982,606   | 1,003,833   | 824,291   | (53,863)  | (50,825)    | (40,972)  | (48,871)  | (30,701)  | 0          |



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

As of the Measurement Date of June 30, 2021

| Group Number | Employer Name                                     | NOL Sensitivity |                 | NOL Sensitivity |                 | Recognition of Existing Deferred Outflows (Inflows) of Resources for |           |           |           |           |            |
|--------------|---|-----------------|-----------------|-----------------|-----------------|--|-----------|-----------|-----------|-----------|------------|
|              |   | Less 1% - Trend | Plus 1% - Trend | Less 1% - 1.13% | Plus 1% - 3.13% | Future Plan Years Ending June 30,                                    |           |           |           |           |            |
|              |   | Total           | Employer's      | Employer's      | Employer's      | 2022   | 2023      | 2024      | 2025      | 2026      | Thereafter |
|              |   | Proportionate   | Proportionate   | Proportionate   | Proportionate   |  |           |           |           |           |            |
|              | Share of  | Share of        | Share of        | Share of        |                 |  |           |           |           |           |            |
|              | Net OPEB  | Net OPEB        | Net OPEB        | Net OPEB        |                 |  |           |           |           |           |            |
|              | Liability   | Liability       | Liability       | Liability       |                 |  |           |           |           |           |            |
| 721980       | Military Department - Yep (Shelby Base Ops)       | 349,109         | 408,356         | 417,177         | 342,562         | (13,194)   | (12,713)  | (9,589)   | (11,776)  | (8,929)   | 0          |
| 721990       | Educational Television (MS Public Broadcasting)   | 452,751         | 529,586         | 541,027         | 444,261         | (39,144)   | (34,291)  | (17,400)  | (19,425)  | (10,522)  | 0          |
| 722010       | Pearl River Basin Development Dist.               | 0               | 0               | 0               | 0               | (3,409)  | (3,411)   | (3,404)   | (1,353)   | 0         | 0          |
| 722020       | MS Dept Of Wildlife, Fisheries & Parks            | 2,405,581       | 2,813,825       | 2,874,613       | 2,360,469       | (147,198)  | (140,952) | (130,963) | (153,537) | (65,154)  | 0          |
| 722040       | Public Employees Retirement System                | 785,496         | 918,800         | 938,649         | 770,765         | (37,336)   | (35,023)  | (26,313)  | (33,275)  | (23,142)  | 0          |
| 722050       | MS Bureau Of Narcotics                            | 583,667         | 682,720         | 697,468         | 572,721         | (76,772)   | (71,440)  | (50,589)  | (47,111)  | (20,467)  | 0          |
| 722060       | North MS Regional Center                          | 4,162,038       | 4,868,364       | 4,973,537       | 4,083,986       | (303,152)  | (277,152) | (152,655) | (188,494) | (198,609) | 0          |
| 722070       | MS Oil & Gas Board                                | 163,645         | 191,417         | 195,552         | 160,576         | (5,951)  | (4,910)   | (267)     | (715)     | (3,793)   | 0          |
| 722080       | MS Animal Health Board                            | 130,916         | 153,133         | 156,442         | 128,461         | (7,168)  | (6,801)   | (5,271)   | (4,345)   | (2,678)   | 0          |
| 722090       | State Treasurer's Office                          | 152,735         | 178,656         | 182,515         | 149,871         | (17,508)   | (15,873)  | (11,334)  | (13,459)  | (5,152)   | 0          |
| 722110       | Medicaid Division                                 | 4,522,057       | 5,289,481       | 5,403,751       | 4,437,253       | (234,396)  | (233,244) | (232,555) | (255,676) | (162,572) | 0          |
| 722120       | MS Dept Of Agriculture & Commerce                 | 1,080,057       | 1,263,350       | 1,290,643       | 1,059,802       | (17,014)   | (12,715)  | 5,243     | (2,859)   | (6,202)   | 0          |
| 722130       | MS Office Of State Auditor                        | 698,219         | 816,711         | 834,355         | 685,125         | (2,822)  | (450)     | (5,506)   | (22,869)  | (13,713)  | 0          |
| 722150       | Governor's Office                                 | 92,732          | 108,469         | 110,813         | 90,993          | (10,046)   | (9,160)   | (7,440)   | (9,950)   | (6,532)   | 0          |
| 722170       | MS State Board Of Pharmacy                        | 87,277          | 102,089         | 104,294         | 85,641          | (1,323)  | (1,471)   | (1,993)   | (2,416)   | (840)     | 0          |
| 722180       | MS Supreme Court                                  | 1,314,615       | 1,537,714       | 1,570,934       | 1,289,961       | (48,815)   | (47,310)  | (39,761)  | (48,962)  | (30,482)  | 0          |
| 722190       | Barber Examiners Board                            | 16,364          | 19,142          | 19,555          | 16,058          | (228)  | (312)     | (470)     | (616)     | (373)     | 0          |
| 722200       | Grand Gulf Military                               | 27,274          | 31,903          | 32,592          | 26,763          | (1,022)  | (825)     | 145       | 102       | 137       | 0          |
| 722220       | MS Development Authority                          | 1,118,241       | 1,308,014       | 1,336,271       | 1,097,270       | (76,154)   | (69,821)  | (47,115)  | (47,280)  | (23,588)  | 0          |
| 722230       | Mental Health Dept Of MS                          | 452,751         | 529,586         | 541,027         | 444,261         | (31,440)   | (27,950)  | (12,591)  | (13,217)  | (8,819)   | 0          |
| 722240       | MS Motor Vehicle Commission                       | 16,364          | 19,142          | 19,555          | 16,058          | (319)  | (371)     | (471)     | (620)     | (86)      | 0          |
| 722250       | District Attorneys & Staff                        | 1,052,783       | 1,231,447       | 1,258,051       | 1,033,040       | (41,354)   | (37,632)  | (27,275)  | (36,619)  | (18,611)  | 0          |
| 722260       | State Architecture Board                          | 10,910          | 12,761          | 13,037          | 10,705          | (450)  | (415)     | (373)     | (449)     | (248)     | 0          |
| 722270       | East MS State Hospital                            | 4,472,963       | 5,232,056       | 5,345,085       | 4,389,081       | (581,676)  | (548,668) | (359,168) | (318,714) | (200,450) | 0          |
| 722280       | MS State Board Of Contractors                     | 76,368          | 89,328          | 91,258          | 74,936          | (5,341)  | (4,666)   | (3,257)   | (4,135)   | (2,104)   | 0          |
| 722290       | State Fire Academy                                | 305,471         | 357,311         | 365,030         | 299,742         | (16,854)   | (15,605)  | (9,460)   | (11,500)  | (8,794)   | 0          |
| 722310       | Hudspeth Center                                   | 0               | 0               | 0               | 0               | 0  | 0         | 0         | 0         | 0         | 0          |
| 722320       | Professional Engineers & Land Surveyors Board     | 21,819          | 25,522          | 26,074          | 21,410          | (2,110)  | (2,040)   | (1,851)   | (1,881)   | (682)     | 0          |
| 722360       | MS Ethics Commission                              | 32,729          | 38,283          | 39,110          | 32,115          | (1,171)  | (1,117)   | (650)     | (1,040)   | (645)     | 0          |
| 722370       | Nursing Home Administrators Board                 | 10,910          | 12,761          | 13,037          | 10,705          | (451)  | (416)     | (312)     | (406)     | (248)     | 0          |
| 722390       | MS Judicial Performance Commission                | 5,455           | 6,381           | 6,518           | 5,353           | (2,243)  | (2,365)   | (3,060)   | (2,996)   | (2,109)   | 0          |
| 722450       | MS Dept Of Employment Security                    | 2,465,585       | 2,884,011       | 2,946,315       | 2,419,347       | (93,738)   | (75,262)  | (23,848)  | (32,275)  | 4,003     | 0          |
| 722490       | State Dental Examiners Board                      | 32,729          | 38,283          | 39,110          | 32,115          | (928)  | (606)     | (254)     | 440       | 17        | 0          |
| 722510       | MS Forestry Commission                            | 1,352,799       | 1,582,378       | 1,616,562       | 1,327,429       | (203,290)  | (187,164) | (86,756)  | (54,804)  | (38,234)  | 0          |
| 722520       | Medical Licensure Board                           | 103,642         | 121,231         | 123,850         | 101,698         | (4,216)  | (3,502)   | (716)     | (4,389)   | (3,757)   | 0          |
| 722530       | Public Accountancy Board Of MS                    | 27,274          | 31,903          | 32,592          | 26,763          | (1,193)  | (971)     | (515)     | (951)     | (620)     | 0          |
| 722590       | Board Of Funeral Services                         | 5,455           | 6,381           | 6,518           | 5,353           | (210)  | (110)     | (41)      | (203)     | (125)     | 0          |
| 722600       | Administrative Office Of The Courts/Trial Support | 1,516,444       | 1,773,795       | 1,812,114       | 1,488,005       | (58,368)   | (56,886)  | (46,585)  | (53,731)  | (29,569)  | 0          |
| 722620       | MS Dept Of Marine Resources                       | 752,767         | 880,517         | 899,539         | 738,650         | (23,026)   | (24,057)  | (21,969)  | (29,844)  | (24,198)  | 0          |
| 722630       | Mississippi Auctioneers Commission                | 0               | 0               | 0               | 0               | (1,135)  | (1,140)   | (921)     | (308)     | 0         | 0          |



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

As of the Measurement Date of June 30, 2021

| Group Number              | Employer Name                           | NOL Sensitivity  |   | NOL Sensitivity   |   | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Plan Years Ending June 30, |              |              |              |              |            |
|---------------------------|---|--|---|---|---|---|--------------|--------------|--------------|--------------|------------|
|                           |   | Less 1% - Trend<br>Total<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Plus 1% - Trend<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Less 1% - 1.13%<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | Plus 1% - 3.13%<br>Employer's<br>Proportionate<br>Share of<br>Net OPEB<br>Liability | 2022  | 2023         | 2024         | 2025         | 2026         | Thereafter |
|                           | Total CAFR State Agencies               | 133,665,233  | 156,349,154   | 159,726,790   | 131,158,576   | (9,654,835)   | (8,969,302)  | (6,319,044)  | (6,469,471)  | (3,958,740)  | 0          |
| ES. OTHER STATE AGENCIES: |   |  |   |   |   |   |              |              |              |              |            |
| 721370                    | Charter School Authorizer Board         | 16,364   | 19,142  | 19,555  | 16,058  | 1,766   | 1,818        | 1,541        | 1,394        | (275)        | 0          |
| 721460                    | MS Business Finance Corp                | 21,819   | 25,522  | 26,074  | 21,410  | (906)   | (859)        | (665)        | (820)        | (494)        | 0          |
| 721580                    | MS Industries For The Blind             | 409,112  | 478,542   | 488,880   | 401,440   | (5,851)   | (4,220)      | (415)        | (19,391)     | (20,674)     | 0          |
| 722100                    | Pearl River Valley Water Supply         | 512,754  | 599,772   | 612,729   | 503,139   | (18,136)  | (15,108)     | (6,827)      | (9,376)      | (8,574)      | 0          |
| 722160                    | Pat Harrison Waterway District          | 152,735  | 178,656   | 182,515   | 149,871   | (18,439)  | (17,050)     | (12,001)     | (10,027)     | (5,530)      | 0          |
| 722210                    | Tombigbee River Valley Water Mgt        | 70,913   | 82,947  | 84,739  | 69,583  | (4,167)   | (3,856)      | (1,865)      | (2,548)      | (2,359)      | 0          |
| 722330                    | University Medical Center               | 44,451,442   | 51,995,158  | 53,118,408  | 43,617,815  | (2,062,193)   | (1,916,361)  | (1,399,440)  | (1,909,462)  | (1,530,247)  | 0          |
| 722340                    | University Of Southern MS               | 10,696,928   | 12,512,271  | 12,782,576  | 10,496,326  | (479,193)   | (456,304)    | (382,314)    | (458,459)    | (280,673)    | 0          |
| 722400                    | Alcorn State University                 | 2,945,610  | 3,445,500   | 3,519,934   | 2,890,370   | (258,255)   | (249,963)    | (212,910)    | (216,780)    | (147,603)    | 0          |
| 722410                    | Jackson State University                | 4,865,711  | 5,691,456   | 5,814,410   | 4,774,463   | (514,624)   | (492,744)    | (360,252)    | (306,079)    | (131,731)    | 0          |
| 722420                    | University Of Mississippi               | 15,808,107   | 18,490,852  | 18,890,313  | 15,511,653  | (528,049)   | (501,055)    | (449,575)    | (620,403)    | (438,066)    | 0          |
| 722430                    | Mississippi State University            | 24,770,398   | 28,974,106  | 29,600,039  | 24,305,872  | (865,510)   | (765,247)    | (427,947)    | (634,924)    | (428,792)    | 0          |
| 722470                    | MS University Of Women                  | 1,887,372  | 2,207,672   | 2,255,365   | 1,851,978   | (66,172)  | (60,527)     | (45,579)     | (60,012)     | (42,108)     | 0          |
| 722480                    | MS Valley State University              | 2,078,291  | 2,430,992   | 2,483,509   | 2,039,317   | (176,971)   | (170,793)    | (143,361)    | (148,653)    | (87,019)     | 0          |
| 722540                    | University Press Of MS                  | 103,642  | 121,231   | 123,850   | 101,698   | (3,927)   | (3,700)      | (3,738)      | (5,164)      | (2,153)      | 0          |
| 722550                    | MS Institutions Of Higher Learning      | 403,658  | 472,161   | 482,361   | 396,088   | (32,260)  | (29,821)     | (20,517)     | (21,969)     | (10,829)     | 0          |
| 722560                    | Delta State University                  | 2,465,585  | 2,884,011   | 2,946,315   | 2,419,347   | (110,368)   | (104,148)    | (90,231)     | (111,517)    | (58,018)     | 0          |
| 722570                    | MS Prison Industries                    | 158,190  | 185,036   | 189,033   | 155,224   | (6,241)   | (7,131)      | (7,065)      | (2,752)      | 3,408        | 0          |
|                           | Total Universities/Other State Agencies | 111,818,631  | 130,795,027   | 133,620,605   | 109,721,652   | (5,149,496)   | (4,797,069)  | (3,563,161)  | (4,536,942)  | (3,191,737)  | 0          |
|                           | Grand Total All                         | 596,216,000  | 697,398,000   | 712,464,000   | 585,035,000   | (29,782,000)  | (27,680,000) | (20,489,000) | (24,645,000) | (15,466,000) | 0          |





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

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

**RETIREMENT:**

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

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

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

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

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

**NON-DUTY DISABILITY RETIREMENT:**

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

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



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

**RETIREE CONTRIBUTIONS:** No contributions towards postemployment benefits are made while in active service. At retirement contributions vary based on plan election, dependent coverage, and Medicare eligibility and date of hire. The following tables show the schedule of monthly retiree contributions as of January 1, 2022.

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

|  | Not Medicare Eligible<br>(healthy or disabled) |                    | Medicare Eligible<br>(healthy or disabled) |
|--|--|--------------------|--|
|  | Base<br>Coverage                               | Select<br>Coverage | Select<br>Coverage*                        |
| Retiree  | \$ 473   | \$ 496             | \$ 201                                     |
| Retiree + Spouse (Non-Medicare)                          | 992  | 1,086              | 791  |
| Retiree + Spouse + Child(ren) (Non-Medicare)             | 1,263  | 1,358              | 1,063                                      |
| Retiree + Child  | 608  | 676                | 381  |
| Retiree + Children                                       | 816  | 857                | 562  |
| Retiree + Spouse (Medicare)                              | N/A  | 697                | 402  |
| Retiree + Spouse + Child(ren)<br>(at least one Medicare) | N/A  | 877                | 582  |

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

|  | Not Medicare Eligible<br>(healthy or disabled) |                    | Medicare Eligible<br>(healthy or disabled) |
|--|--|--------------------|--|
|  | Base<br>Coverage                               | Select<br>Coverage | Select<br>Coverage*                        |
| Retiree  | \$ 757   | \$ 783             | \$ 201                                     |
| Retiree + Spouse (Non-Medicare)                          | 1,517  | 1,615              | 1,033                                      |
| Retiree + Spouse + Child(ren) (Non-Medicare)             | 1,696  | 1,794              | 1,212                                      |
| Retiree + Child  | 892  | 963                | 381  |
| Retiree + Children                                       | 1,100  | 1,144              | 562  |
| Retiree + Spouse (Medicare)                              | N/A  | 984                | 402  |
| Retiree + Spouse + Child(ren)<br>(at least one Medicare) | N/A  | 1,164              | 582  |

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





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

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**Life Insurance**

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

| 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 2022)**

**Base Coverage**

| Benefits                             | In-Network Benefit Level  | Out-of-Network Benefit Level           |
|--------------------------------------|---|--|
| Deductible (single/family):          | \$1,800/\$3,000<br>(per calendar year)  | \$1,800/\$3,000<br>(per calendar year) |
| Coinsurance Maximum (single/family): | \$3,000/\$5,500<br>(per calendar year)  | \$4,000/\$7,500<br>(per calendar year) |
| Coinsurance                          | Plan Pays 80% after deductible  | Plan Pays 60% after deductible         |
| Prescription Drugs:                  | \$12 Generic/\$30 Non-Preferred Generic<br>\$45 Brand Formulary/\$100 Brand Non-Formulary |  |

**Select Coverage**

| Benefits                              | In-Network Benefit Level  | Out-of-Network Benefit Level           |
|---------------------------------------|---|--|
| Deductible (single/family):           | \$1,500/\$3,000<br>(per calendar year)  | \$2,300/\$4,600<br>(per calendar year) |
| Coinsurance Maximum (per individual): | \$3,000<br>(per calendar year)  | \$4,000<br>(per calendar year)         |
| Coinsurance                           | Plan Pays 80% after deductible  | Plan Pays 60% after deductible         |
| Prescription Drugs:                   | \$12 Generic/\$30 Non-Preferred Generic<br>\$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***

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

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





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

**VALUATION DATE:** June 30, 2021

**SINGLE EQUIVALENT INTEREST RATE:** 2.13% 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 |
|---------|-------------------------|---------------------|
| 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%               |
| 2029+   | 4.50%                   | 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 | \$11,063   | \$10,217 |
| Base   | \$10,696   | \$9,333  |

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



### ***Schedule E - Statement of Actuarial Assumptions and Methods***

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

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

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

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



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

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

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

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

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

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

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

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

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



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

**Public Employees Retirement System of Mississippi**

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

| Age | Annual Rates of |         |            |        |
|-----|-----------------|---------|------------|--------|
|     | Death*          |         | Disability |        |
|     | Male            | Female  | Male       | Female |
| 20  | 0.0483%         | 0.0126% | 0.006%     | 0.006% |
| 25  | 0.0567          | 0.0189  | 0.011      | 0.011  |
| 30  | 0.0630          | 0.0259  | 0.016      | 0.016  |
| 35  | 0.0714          | 0.0350  | 0.020      | 0.020  |
| 40  | 0.0893          | 0.0483  | 0.090      | 0.050  |
| 45  | 0.1218          | 0.0665  | 0.170      | 0.100  |
| 50  | 0.1764          | 0.0917  | 0.260      | 0.170  |
| 55  | 0.2594          | 0.1274  | 0.370      | 0.290  |
| 60  | 0.3980          | 0.1757  | 0.310      | 0.250  |
| 65  | 0.6353          | 0.2429  | 0.280      | 0.220  |
| 70  | 1.1655          | 0.4739  | 0.200      | 0.150  |
| 75  | 2.1389          | 0.9247  | 0.200      | 0.150  |
| 79  | 3.4755          | 1.5785  | 0.200      | 0.150  |

\* Adjusted Base Rates

| AGE | Annual Rates of Withdrawal* |        |        |        |       |        |       |        |       |        |       |        |
|-----|-----------------------------|--------|--------|--------|-------|--------|-------|--------|-------|--------|-------|--------|
|     | Years of Service            |        |        |        |       |        |       |        |       |        |       |        |
|     | 0                           |        | 5      |        | 10    |        | 15    |        | 20    |        | 24    |        |
|     | Male                        | Female | Male   | Female | Male  | Female | Male  | Female | Male  | Female | Male  | Female |
| 20  | 40.00%                      | 45.00% | 13.00% | 14.00% |       |        |       |        |       |        |       |        |
| 25  | 34.50                       | 37.00  | 13.00  | 12.50  | 9.00% | 9.00%  |       |        |       |        |       |        |
| 30  | 34.00                       | 35.00  | 12.00  | 12.50  | 6.50  | 6.50   | 5.00% | 5.00%  |       |        |       |        |
| 35  | 33.75                       | 30.00  | 12.00  | 12.00  | 6.50  | 6.25   | 4.00  | 4.25   | 4.00% | 3.50%  |       |        |
| 40  | 33.50                       | 28.00  | 9.50   | 9.50   | 6.00  | 6.00   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00% | 3.50%  |
| 45  | 32.00                       | 27.50  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |
| 50  | 28.00                       | 27.50  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |
| 55  | 25.00                       | 25.00  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |
| 60  | 25.00                       | 25.00  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |
| 65  | 25.00                       | 25.00  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |
| 70  | 25.00                       | 25.00  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |
| 75  | 25.00                       | 25.00  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |
| 79  | 25.00                       | 25.00  | 9.50   | 9.50   | 5.50  | 5.75   | 4.00  | 4.25   | 4.00  | 3.50   | 4.00  | 3.50   |

\*Rates stop at eligibility for retirement. For Tier 4, rates at 24 years of service are extended out to 29 years of service.





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

**Public Employees Retirement System of Mississippi**

| Age | Annual Rates of Service Retirements |                               |                            |                               |
|-----|-------------------------------------|-------------------------------|----------------------------|-------------------------------|
|     | Male                                |                               | Female                     |                               |
|     | Under 25 Years of Service*          | 25 Years of Service and Over* | Under 25 Years of Service* | 25 Years of Service and Over* |
| 45  |                                     | 25.00%                        |                            | 21.00%                        |
| 50  |                                     | 19.00                         |                            | 14.50                         |
| 55  |                                     | 18.00                         |                            | 19.75                         |
| 60  | 11.25%                              | 19.00                         | 13.25%                     | 21.50                         |
| 62  | 21.00                               | 29.00                         | 18.75                      | 34.00                         |
| 65  | 25.50                               | 32.00                         | 30.00                      | 42.25                         |
| 70  | 19.50                               | 26.00                         | 23.00                      | 30.00                         |
| 75  | 22.00                               | 24.00                         | 21.50                      | 25.00                         |
| 80  | 100.00                              | 100.00                        | 100.00                     | 100.00                        |

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

**DEATH AFTER RETIREMENT:**

Service Retirees\*

| <u>Membership Table</u>   | <u>Adjustment to Rates</u>  | <u>Projection Scale</u> |
|---------------------------|---|-------------------------|
| PubS.H-2010(B)<br>Retiree | Male: 95% up to age 60, 110% for ages 61 to 75, and<br>101% for ages above 77<br>Female: 84% up to age 72, 100% for ages above 76 | MP-2020                 |

Contingent Annuitants\*

| <u>Membership Table</u>                | <u>Adjustment to Rates</u>                          | <u>Projection Scale</u> |
|--|---|-------------------------|
| PubS.H-2010(B)<br>Contingent Annuitant | Male: 97% for all ages<br>Female: 110% for all ages | MP-2020                 |

Disabled Retirees\*

| <u>Membership Table</u> | <u>Adjustment to Rates</u>                           | <u>Projection Scale</u> |
|-------------------------|--|-------------------------|
| PubG.H-2010 Disabled    | Male: 134% for all ages<br>Female: 121% for all ages | MP-2020                 |

\* Please note that none of the recommended tables have any setbacks or setforwards.



**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 annual rates of separation from active service are as follows:

| Age | Withdrawal                    |                             | Death*  |         | Disability |         | Service Service | Service Retirement** |
|-----|-------------------------------|-----------------------------|---------|---------|------------|---------|-----------------|----------------------|
|     | Less than 20 years of service | 20 or more years of service | Males   | Females | Non-Duty   | Duty    |                 |                      |
| 25  | 7.000%                        | 3.500%                      | 0.0567% | 0.0189% | 0.0360%    | 0.0023% | 5               | 7.5%                 |
| 30  | 4.000                         | 2.000                       | 0.0630  | 0.0259  | 0.0450     | 0.0068  | 10              | 7.5%                 |
| 35  | 2.750                         | 1.375                       | 0.0714  | 0.0350  | 0.0585     | 0.0180  | 15              | 7.5%                 |
| 40  | 2.000                         | 1.000                       | 0.0893  | 0.0483  | 0.0765     | 0.0248  | 20              | 7.5%                 |
| 45  | 2.000                         | 1.000                       | 0.1218  | 0.0665  | 0.1125     | 0.0225  | 25              | 20.0%                |
| 50  | 2.000                         | 1.000                       | 0.1764  | 0.0917  | 0.1890     | 0.0180  | 30              | 15.0%                |
| 55  | 0.000                         | 0.000                       | 0.2594  | 0.1274  | 0.3420     | 0.0068  | 35              | 35.0%                |
| 60  | 0.000                         | 0.000                       | 0.3980  | 0.1757  | 0.5805     | 0.0023  | 40+             | 100.0%               |

\* Adjusted Base Rates.

\* The annual rate of service retirement is 100% at age 63.

It is assumed that a member will be granted 1¾ years of service credit for unused leave at termination of employment. In addition, it is assumed that, on average, ¼ year of service credit for peace-time military service will be granted to each member.



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

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

**DEATH AFTER RETIREMENT:**

*Service Retirees\**

| <u>Membership Table</u> | <u>Adjustment to Rates</u>  | <u>Projection Scale</u> |
|-------------------------|---|-------------------------|
| PubS.H-2010(B) Retiree  | Male: 95% up to age 60, 110% for ages 61 to 75, and 101%<br>for ages above 77<br>Female: 84% up to age 72, 100% for ages above 76 | MP-2020                 |

*Contingent Annuitants\**

| <u>Membership Table</u>                | <u>Adjustment to Rates</u>                          | <u>Projection Scale</u> |
|--|---|-------------------------|
| PubS.H-2010(B)<br>Contingent Annuitant | Male: 97% for all ages<br>Female: 110% for all ages | MP-2020                 |

*Disabled Retirees\**

| <u>Membership Table</u> | <u>Adjustment to Rates</u>                           | <u>Projection Scale</u> |
|-------------------------|--|-------------------------|
| PubG.H-2010 Disabled    | Male: 134% for all ages<br>Female: 121% for all ages | MP-2020                 |

\* Please note that none of the recommended tables have any setbacks or setforwards.





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

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

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

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

