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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, 2022**

**FOR FINANCIAL REPORTING AS OF JUNE 30, 2023**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

November 14, 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, 2022 (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, 2023 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, 2023 financial reporting results issued prior to the date of this report. The Plan should rely only on the June 30, 2023 (FYE 2023) financial accounting information provided herein.

Please note that the average employee count for breakdown by employer was a 6-month average for this analysis.

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, 2022 (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, 2022 are internally consistent and individually reasonable for their intended purposes. Additionally, the actuarial cost method, the asset valuation method, and the amortization method are prescribed under GASB accounting rules.

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

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

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



Board of Trustees  
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The undersigned is 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, 2022**

<b>Valuation Date (VD):</b>	June 30, 2022
<b>Prior Measurement Date:</b>	June 30, 2021
<b>Measurement Date (MD):</b>	June 30, 2022
<b>Reporting Date (RD):</b>	June 30, 2023
<b>Membership Data as of Valuation Date:</b>	
Covered Retirees in Medical	25,509
Covered Retirees in Life Only	7,772
Active Members	<u>104,528</u>
Total Membership	137,809
<b>Discount Rate:</b>	
Municipal Bond Index Rate at Prior Measurement Date	2.13%
Municipal Bond Index Rate at Measurement Date	3.37%
Year in which Fiduciary Net Position is Projected to be Depleted	2022
Single Equivalent Interest Rate (SEIR) at Prior Measurement Date	2.13%
Single Equivalent Interest Rate (SEIR) at Measurement Date	3.37%
<b>Net OPEB Liability as of Measurement Date (\$ thousands):</b>	
Total OPEB Liability (TOL)	\$ 493,733
Fiduciary Net Position (FNP)	<u>1,049</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ 492,684
FNP as a percentage of TOL	0.21%
<b>Collective OPEB Expense:</b>	\$ (67,198)
<b>Deferred Outflow of Resources:</b>	\$ 77,285
<b>Deferred Inflow of Resources:</b>	\$ 259,068



## ***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, 2022, the trust has \$1,049,208. 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, 2021 and the June 30, 2022 TOLs. The SEIR for 2021 is 2.13% and for 2022 is 3.37%.

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, 2022, 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	3.37%
Prior Measurement Date	2.13%
Year FNP is projected to be depleted	
Measurement Date	2022
Prior Measurement Date	2021
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation	
Measurement Date	3.37%
Prior Measurement Date	2.13%
Health Care Cost Trends	
Medicare Supplement Claims	7.00% for 2023 decreasing to an ultimate
Pre-Medicare	rate of 4.50% by 2029 FYE

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, 2022 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, 2022 valuation were based on a review of recent plan experience done concurrently with the June 30, 2022 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	\$ 458,407	\$ 492,684	\$ 531,258

**Paragraph 94:**

- (a) **Discount rate (SEIR):** The discount rate used to measure the TOL at June 30, 2022 was 3.37 percent.
- (b) **Projected cash flows:** Since the trust had only \$1,049,208 as of June 30, 2022, the Plan was projected to be depleted immediately, in 2022.
- (c) **Long-term rate of return:** 4.50 percent
- (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 3.37 percent, as well as the Plan’s NOL calculated using a discount rate that is 1-percentage-point lower (2.37 percent) or 1-percentage-point higher (4.37 percent) than the current rate:



**Section III – Financial Statement Notes**

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<b>Discount Rate Sensitivity</b>			
	<b>1% Decrease (2.37%)</b>	<b>Current Discount Rate (3.37%)</b>	<b>1% Increase (4.37%)</b>
Net OPEB Liability	\$ 542,752	\$ 492,684	\$ 449,676

**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, 2022, so no roll forward is needed. However, the expected TOL as of June 30, 2022 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 2022 (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, 2022, as shown in the following table. The impact of measuring the liabilities using a discount rate of 2.13% as opposed to the 3.37% 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 (\$ thousands)</b>	
(a) Interest Rate (SEIR)	2.13%
(b) TOL as of June 30, 2021	\$644,726
(c) Entry Age Service Cost for the period July 1, 2021 – June 30, 2022	\$20,125
(d) Actual Benefit Payments for the period July 1, 2021 – June 30, 2022	\$20,078
(e) Expected TOL as of June 30, 2022 = [(b) x (1 + (a))] + (c) – [(d) x (1 + (a)) <sup>1/2</sup> ]	\$658,293
(f) Actual TOL as of June 30, 2022 at 2.13% using old assumptions and old plan provisions	\$588,893
(g) Actual TOL as of June 30, 2022 at 2.13% using old assumptions only and new plan provisions	\$535,169
(h) Final TOL as of June 30, 2022 at 3.37% using new assumptions and new plan provisions	\$493,733
(i) Experience (Gain)/Loss: (f) – (e)	\$(69,400)
(j) Plan Benefit Change (Gain)/Loss: (g) – (f)	\$(53,724)
(k) Assumption Change (Gain)/Loss: (h) – (g)	\$(41,436)

**Paragraph 96(d):** Since the Prior Measurement Date, the Discount Rate has changed from 2.13% to 3.37%.



### ***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, 2023. In addition, the in-network medical deductible was increased for the Select coverage beginning January 1, 2023.

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

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

**Paragraph 96(h):** Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce OPEB expense they are labeled deferred inflows. If they will increase OPEB expense they are labeled deferred outflows. As noted in the previous section, the amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive Plan members at the beginning of the fiscal year (6.4 years). Investment gains and losses are amortized over a fixed five-year period.

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

<b>(\$ Thousands)</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 408	\$ 213,451
Changes of assumptions or other inputs	76,843	45,617
Net difference between projected and actual earnings on plan investments	<u>34</u>	<u>0</u>
Total	\$ 77,285	\$ 259,068



***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, 2023	\$ (44,994)
June 30, 2024	\$ (37,803)
June 30, 2025	\$ (41,960)
June 30, 2026	\$ (32,780)
June 30, 2027	\$ (17,318)
Thereafter	\$ (6,928)

**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, 2023. In addition, the in-network medical deductible was increased for the Select coverage beginning January 1, 2023.

**Changes in actuarial assumptions and methods:** The SEIR was changed from 2.13% for the prior Measurement Date to 3.37% 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, 2021 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2022:

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	6.50%
Ultimate health care cost trend rates	
Medicare Supplement Claims – Pre Medicare	4.75%
Year of ultimate trend rates	
Medicare Supplement Claims – Pre Medicare	2030
Long-term investment rate of return, net of pension plan investment expense, including price inflation	2.13%



## 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, 2022, The schedule of monthly retiree contributions was increased as of January 1, 2023.

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, 2021). 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, 2022 this number is 8.45 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.4 years. The development of the average remaining service life is shown in the table below.

### Calculation of Weighted Average Years of Working Lifetime

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	104,658	8.45
b. Inactive Members	<u>32,785</u>	0.00
c. Total	137,443	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)] / c1		6.43 ~ 6.4 years

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





## ***Section V – OPEB Expense***

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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	20,125
Interest on the TOL and Cash Flow	13,520
Current-period benefit changes	(53,724)
Expensed portion of current-period difference in expected and actual experience	(10,844)
Expensed portion of current-period changes in assumptions	(6,474)
Member contributions	0
Projected earnings on plan investments	(22)
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	27,709
Recognition of beginning deferred inflows of resources as OPEB expense	(57,491)
<b>Collective OPEB Expense</b>	<b>(67,198)</b>



## Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2022 and June 30, 2021

Group Number	Employer Name	Fiscal Year Ending June 30, 2022			Fiscal Year Ending June 30, 2021		
		FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
<b>LIBRARIES:</b>							
711420	Choctaw County Library	3	\$559	0.00278356%	3	\$710	0.00274473%
711430	Amory Municipal Library	3	\$559	0.00278356%	1	\$237	0.00091491%
711440	Evans Memorial Library	2	\$373	0.00185571%	1	\$237	0.00091491%
711450	Wilkinson County Library System	1	\$186	0.00092785%	1	\$237	0.00091491%
711460	Covington County Library System	7	\$1,273	0.00634033%	6	\$1,459	0.00564194%
711470	Sharkey Issaquena County Library System	3	\$559	0.00278356%	3	\$710	0.00274473%
711490	Wayne Co Library System	9	\$1,708	0.00850532%	9	\$2,130	0.00823418%
711500	Benton Co Library System	4	\$745	0.00371141%	2	\$473	0.00182982%
711510	Lamar Co Library	15	\$2,794	0.01391780%	17	\$4,102	0.01585842%
711520	Bolivar Co Library	9	\$1,677	0.00835068%	10	\$2,366	0.00914909%
711530	Carnegie Public Library	4	\$807	0.00402070%	6	\$1,301	0.00503200%
711540	Carroll Co Library System	2	\$373	0.00185571%	2	\$473	0.00182982%
711550	Central Miss Regional Library	56	\$10,339	0.05149585%	63	\$14,829	0.05733429%
711560	Copiah-Jefferson Regional Library System	3	\$559	0.00278356%	4	\$947	0.00365964%
711570	Dixie Regional Library System	13	\$2,391	0.01190745%	14	\$3,313	0.01280872%
711580	East Miss Regional Library	9	\$1,677	0.00835068%	10	\$2,366	0.00914909%
711590	Elizabeth Jones Library	5	\$931	0.00463927%	3	\$710	0.00274473%
711600	First Regional Library	79	\$14,655	0.07299112%	67	\$15,854	0.06129890%
711610	Greenwood-Leflore Public Library System	8	\$1,490	0.00742283%	6	\$1,420	0.00548945%
711620	Hancock Co Library System	25	\$4,595	0.02288705%	27	\$6,310	0.02439757%
711630	Harriette Person Memorial Library	2	\$373	0.00185571%	2	\$473	0.00182982%
711640	Harrison Co Library System	46	\$8,476	0.04221732%	48	\$11,279	0.04361066%
711650	The Library - Hattiesburg; Petal	16	\$2,950	0.01469101%	13	\$3,155	0.01219879%
711660	Judge George W. Armstrong Library	7	\$1,242	0.00618569%	7	\$1,656	0.00640436%
711670	Humphreys Co Library System	2	\$373	0.00185571%	3	\$670	0.00259224%
711680	Jackson-George Regional Library	59	\$10,960	0.05458870%	61	\$14,434	0.05580944%
711690	Jackson-Hinds Library System	46	\$8,570	0.04268125%	58	\$13,685	0.05291223%
711700	Jennie Stephens Smith Library	5	\$869	0.00432998%	4	\$947	0.00365964%
711710	Kemper-Newton Library	8	\$1,428	0.00711354%	7	\$1,656	0.00640436%
711720	Laurel-Jones Co Library	11	\$2,049	0.01020639%	10	\$2,366	0.00914909%
711730	Lee-Itawamba Library System	21	\$3,881	0.01933027%	22	\$5,206	0.02012800%



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711740	Lincoln-Lawrence-Franklin Regional Library System	15	\$2,794	0.01391780%	12	\$2,840	0.01097891%
711750	Long Beach Public Library	5	\$931	0.00463927%	5	\$1,183	0.00457454%
711760	Columbus-Lowndes Public Library	11	\$2,018	0.01005174%	9	\$2,209	0.00853915%
711770	Madison Co-Canton Public Library	31	\$5,713	0.02845416%	29	\$6,783	0.02622739%
711780	Marks-Quitman Co Public Library	2	\$373	0.00185571%	2	\$473	0.00182982%
711790	Marshall Co Library System	6	\$1,118	0.00556712%	4	\$947	0.00365964%
711800	Meridian-Lauderdale Co Library	13	\$2,453	0.01221673%	11	\$2,682	0.01036897%
711810	Mid Miss Regional Library System	30	\$5,558	0.02768095%	28	\$6,586	0.02546496%
711820	Neshoba Co Public Library	4	\$745	0.00371141%	2	\$473	0.00182982%
711830	Northeast Regional Library	17	\$3,074	0.01530958%	14	\$3,392	0.01311369%
711840	Noxubee Co Library	2	\$373	0.00185571%	2	\$473	0.00182982%
711850	Oktibbeha Co Library System	10	\$1,832	0.00912389%	4	\$947	0.00365964%
711860	Pearl River Co Library System	10	\$1,894	0.00943317%	13	\$3,037	0.01174133%
711870	Pike-Amite-Walthall Library System	15	\$2,763	0.01376316%	15	\$3,549	0.01372363%
711880	Pine Forest Regional Library	8	\$1,490	0.00742283%	6	\$1,420	0.00548945%
711890	Yazoo Library Association	3	\$559	0.00278356%	1	\$237	0.00091491%
711900	South Miss Regional Library	10	\$1,863	0.00927853%	9	\$2,051	0.00792921%
711910	Sunflower Public Library	10	\$1,863	0.00927853%	9	\$2,130	0.00823418%
711920	Tallahatchie Co Library	2	\$373	0.00185571%	4	\$907	0.00350715%
711930	Tombigbee Regional Library System	7	\$1,304	0.00649497%	8	\$1,775	0.00686182%
711940	Warren Co-Vicksburg Public Library System	9	\$1,677	0.00835068%	9	\$2,130	0.00823418%
711950	Washington Co Library System	13	\$2,422	0.01206209%	13	\$3,076	0.01189382%
711960	Yalobusha Co Public Library System	1	\$186	0.00092785%	2	\$473	0.00182982%
	Total Libraries	713	\$132,797	0.66140469%	699	\$165,484	0.63982629%
<b>COMMUNITY COLLEGES:</b>							
711970	Coahoma Community College	199	\$37,135	0.18495207%	213	\$50,323	0.19457063%
711980	Copiah-Lincoln Community College	290	\$54,056	0.26923207%	286	\$67,676	0.26166394%
711990	East Central Community College	207	\$38,594	0.19222025%	206	\$48,825	0.18877620%
712000	East MS Community College	272	\$50,734	0.25268535%	266	\$62,825	0.24290831%
712010	Hinds Community College	1025	\$191,013	0.95135881%	1033	\$244,321	0.94464344%
712020	Holmes Community College	340	\$63,278	0.31516080%	342	\$80,928	0.31289884%



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712030	Itawamba Community College	362	\$67,376	0.33557357%	361	\$85,305	0.32982466%
712040	Jones Co Junior College	337	\$62,843	0.31299581%	332	\$78,601	0.30390224%
712050	Meridian Community College	280	\$52,100	0.25948961%	288	\$68,110	0.26334128%
712060	MS Delta Community College	214	\$39,929	0.19886987%	221	\$52,374	0.20249984%
712070	MS Gulf Coast Community College	633	\$117,862	0.58702179%	664	\$157,201	0.60780448%
712080	Northeast MS Community College	300	\$55,795	0.27789203%	306	\$72,291	0.27950467%
712090	Northwest MS Community College	494	\$92,060	0.45851412%	508	\$120,208	0.46477372%
712100	Pearl River Community College	415	\$77,250	0.38474979%	398	\$94,218	0.36428623%
712110	Southwest MS Community College	181	\$33,750	0.16809607%	186	\$44,013	0.17017306%
	Total Community Colleges	5,549	\$1,033,775	5.14881203%	5,609	\$1,327,219	5.13157152%

### SCHOOL DISTRICTS:

712120	Aberdeen School District	159	\$29,528	0.14706473%	159	\$37,624	0.14547051%
712130	Alcorn County School District	402	\$74,797	0.37253306%	396	\$93,627	0.36199895%
712140	Amite County School District	159	\$29,590	0.14737402%	156	\$36,914	0.14272579%
712150	Amory School District	193	\$35,986	0.17923031%	194	\$45,946	0.17764481%
712160	Attala County School District	181	\$33,750	0.16809607%	184	\$43,501	0.16819075%
712170	Baldwyn School District	106	\$19,778	0.09850708%	102	\$24,176	0.09347319%
712180	Bay St. Louis-Waveland School	250	\$46,511	0.23165401%	241	\$56,988	0.22034056%
712200	Benton County School District	130	\$24,187	0.12046627%	146	\$34,587	0.13372918%
712210	Biloxi School District	709	\$132,145	0.65815720%	680	\$160,830	0.62183308%
712220	Booneville School District	155	\$28,845	0.14366260%	145	\$34,311	0.13266179%
712230	Brookhaven School District	382	\$71,133	0.35428528%	383	\$90,669	0.35056259%
712240	Calhoun County School District	336	\$62,564	0.31160403%	324	\$76,668	0.29643048%
712250	Canton School District	424	\$78,927	0.39310047%	414	\$97,847	0.37831483%
712260	Carroll County School District	120	\$22,324	0.11118774%	117	\$27,607	0.10673937%
713800	Chickasaw County School District	290	\$54,025	0.26907743%	57	\$13,488	0.05214981%
712280	Choctaw County School District	226	\$42,165	0.21000411%	225	\$53,124	0.20539705%
712290	Claiborne County School District	180	\$33,471	0.16670429%	188	\$44,526	0.17215536%
712300	Clarksdale School District	330	\$61,508	0.30634620%	309	\$73,079	0.28255436%
712320	Cleveland School District	393	\$73,183	0.36449166%	421	\$99,661	0.38532913%
712330	Clinton School District	539	\$100,444	0.50026752%	553	\$130,896	0.50609711%



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712340	Coahoma Co Agriculture High School District	0	\$0	0.00000000%	15	\$3,471	0.01341866%
712350	Coahoma County School District	191	\$35,582	0.17721996%	213	\$50,442	0.19502808%
712360	Coffeeville School District	81	\$14,997	0.07469218%	69	\$16,367	0.06328120%
712370	Columbia School District	221	\$41,078	0.20459163%	205	\$48,470	0.18740384%
712380	Columbus School District	463	\$86,192	0.42928675%	468	\$110,743	0.42817736%
712390	Copiah County School District	278	\$51,790	0.25794319%	282	\$66,690	0.25785182%
712400	Corinth School District	267	\$49,803	0.24804609%	273	\$64,482	0.24931267%
712410	Covington County School District	390	\$72,686	0.36201739%	383	\$90,708	0.35071508%
712420	Desoto County School District	3515	\$654,855	3.26155863%	3556	\$841,536	3.25372101%
712440	Durant School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712450	East Jasper School District	137	\$25,460	0.12680660%	138	\$32,576	0.12595246%
712460	East Tallahatchie School District	147	\$27,354	0.13623978%	138	\$32,537	0.12579997%
712470	Enterprise School District	122	\$22,635	0.11273416%	117	\$27,607	0.10673937%
712480	Forest School District	201	\$37,383	0.18618921%	193	\$45,630	0.17642493%
712490	Forrest County School District	314	\$58,558	0.29165519%	311	\$73,671	0.28484164%
712500	Forrest Co Agriculture High School District	82	\$15,214	0.07577468%	75	\$17,629	0.06816071%
712510	Franklin County School District	184	\$34,340	0.17103427%	184	\$43,540	0.16834324%
712520	George County School District	510	\$95,072	0.47351442%	512	\$121,036	0.46797590%
712530	Greene County School District	242	\$44,990	0.22407655%	251	\$59,473	0.22994710%
712540	Greenville School District	592	\$110,317	0.54944373%	604	\$143,004	0.55290994%
712550	Greenwood School District	653	\$121,681	0.60604278%	661	\$156,334	0.60444981%
712560	Grenada School District	552	\$102,896	0.51248425%	540	\$127,741	0.49389832%
712570	Gulfport School District	705	\$131,337	0.65413650%	704	\$166,548	0.64394338%
712580	Hancock County School District	502	\$93,520	0.46578231%	478	\$113,188	0.43763142%
712590	Harrison County School District	1733	\$322,848	1.60796959%	1691	\$400,142	1.54711095%
712600	Hattiesburg School District	539	\$100,319	0.49964895%	526	\$124,428	0.48108960%
712610	Hazlehurst School District	189	\$35,116	0.17490033%	191	\$45,275	0.17505257%
712630	Hinds County School District	504	\$93,954	0.46794730%	501	\$118,631	0.45867433%
712640	Hollandale School District	86	\$15,959	0.07948609%	83	\$19,640	0.07593744%
712650	Holly Springs School District	162	\$30,118	0.15000293%	157	\$37,151	0.14364070%
712660	Holmes County School District	376	\$69,953	0.34840888%	363	\$85,818	0.33180696%
712670	Houston School District	0	\$0	0.00000000%	226	\$53,400	0.20646444%



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712680	Humphreys County School District	192	\$35,800	0.17830246%	220	\$52,138	0.20158493%
712710	Itawamba County School District	444	\$82,652	0.41165754%	420	\$99,385	0.38426174%
712720	Jackson County School District	1044	\$194,398	0.96821481%	1056	\$249,803	0.96583883%
712730	Jackson Independent School District	3184	\$593,098	2.95397530%	3300	\$780,880	3.01919936%
712740	Jefferson County School District	196	\$36,514	0.18185923%	178	\$42,160	0.16300627%
712750	Jefferson Davis Co School District	207	\$38,532	0.19191097%	201	\$47,642	0.18420166%
712760	Jones County School District	1024	\$190,703	0.94981239%	1048	\$247,870	0.95836707%
712770	Kemper County School District	195	\$36,265	0.18062209%	188	\$44,526	0.17215536%
712780	Kosciusko School District	282	\$52,597	0.26196389%	274	\$64,876	0.25083752%
712790	Lafayette County School District	361	\$67,221	0.33480036%	355	\$84,004	0.32479266%
712800	Lamar County School District	1364	\$254,167	1.26590105%	1328	\$314,324	1.21530399%
712810	Lauderdale County School District	755	\$140,559	0.70006524%	745	\$176,211	0.68130216%
712820	Laurel School District	373	\$69,519	0.34624388%	365	\$86,331	0.33378926%
712830	Lawrence County School District	267	\$49,647	0.24727288%	265	\$62,786	0.24275583%
712840	Leake County School District	348	\$64,892	0.32320220%	359	\$84,832	0.32799484%
712850	Lee County School District	854	\$159,064	0.79223199%	854	\$202,003	0.78102723%
712860	Leflore County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712870	Leland School District	134	\$24,932	0.12417769%	123	\$29,145	0.11268628%
712880	Lincoln County School District	340	\$63,278	0.31516080%	333	\$78,798	0.30466466%
712890	Long Beach School District	320	\$59,552	0.29660374%	313	\$73,986	0.28606152%
712900	Louisville School District	369	\$68,649	0.34191390%	367	\$86,843	0.33577157%
712910	Lowndes County School District	625	\$116,465	0.58006289%	639	\$151,128	0.58432182%
712920	Lumberton School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712930	Madison County School District	1523	\$283,664	1.41281114%	1501	\$355,261	1.37358323%
712940	Marion County School District	285	\$53,125	0.26459280%	273	\$64,521	0.24946516%
712950	Marshall County School District	342	\$63,744	0.31748044%	333	\$78,798	0.30466466%
712960	Mccomb School District	351	\$65,296	0.32521255%	344	\$81,440	0.31488115%
712970	Meridian School District	727	\$135,436	0.67454927%	729	\$172,464	0.66681610%
712980	Monroe County School District	282	\$52,597	0.26196389%	287	\$67,952	0.26273134%
712990	Montgomery County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
713000	Moss Point School District	319	\$59,335	0.29552124%	306	\$72,369	0.27980964%
713020	Natchez-Adams School District	501	\$93,271	0.46454517%	495	\$117,171	0.45303239%



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713030	Neshoba County School District	352	\$65,607	0.32675897%	365	\$86,410	0.33409423%
713040	Nettleton School District	143	\$26,609	0.13252837%	147	\$34,824	0.13464409%
713050	New Albany School District	281	\$52,287	0.26041746%	277	\$65,507	0.25327728%
713060	Newton County School District	203	\$37,849	0.18850884%	205	\$48,509	0.18755632%
713070	Newton School District	132	\$24,653	0.12278591%	129	\$30,525	0.11802325%
713080	North Bolivar School District	137	\$25,553	0.12727053%	137	\$32,339	0.12503755%
713090	North Panola School District	201	\$37,445	0.18649849%	201	\$47,602	0.18404917%
713100	North Pike School District	280	\$52,162	0.25979890%	288	\$68,031	0.26303631%
713110	North Tippah School District	148	\$27,603	0.13747692%	141	\$33,286	0.12869718%
713120	Noxubee School District	177	\$32,943	0.16407537%	179	\$42,436	0.16407366%
713130	Ocean Springs School District	647	\$120,470	0.60001173%	640	\$151,443	0.58554169%
713140	Okolona School District	88	\$16,425	0.08180572%	90	\$21,218	0.08203683%
713160	Oxford School District	538	\$100,164	0.49887574%	519	\$122,772	0.47468523%
713170	Pascagoula School District	1140	\$212,313	1.05744336%	1148	\$271,573	1.05001045%
713180	Pass Christian School District	241	\$44,866	0.22345798%	233	\$55,174	0.21332626%
713190	Pearl School District	482	\$89,856	0.44753453%	469	\$110,861	0.42863482%
713200	Pearl River Co School District	338	\$62,967	0.31361438%	345	\$81,637	0.31564357%
713210	Perry County School District	179	\$33,253	0.16562180%	171	\$40,464	0.15644942%
713220	Petal School District	521	\$97,028	0.48325687%	504	\$119,143	0.46065663%
713230	Philadelphia School District	137	\$25,491	0.12696125%	137	\$32,339	0.12503755%
713240	Picayune School District	522	\$97,183	0.48403008%	538	\$127,189	0.49176353%
713250	Pontotoc School District	297	\$55,298	0.27541776%	297	\$70,279	0.27172794%
713260	Pontotoc County School District	421	\$78,399	0.39047155%	415	\$98,162	0.37953471%
713270	Poplarville School District	242	\$45,114	0.22469512%	239	\$56,476	0.21835826%
713280	Prentiss County School District	326	\$60,701	0.30232550%	316	\$74,854	0.28941618%
713290	Quitman School District	235	\$43,748	0.21789086%	246	\$58,132	0.22476262%
713300	Quitman County School District	183	\$34,123	0.16995178%	177	\$41,923	0.16209136%
713310	Rankin County School District	2267	\$422,391	2.10375248%	2231	\$527,922	2.04116175%
713320	Richton School District	78	\$14,500	0.07221791%	80	\$18,891	0.07304023%
713330	Scott County School District	485	\$90,259	0.44954487%	476	\$112,557	0.43519167%
713340	Senatobia School District	219	\$40,767	0.20304521%	215	\$50,836	0.19655293%
713360	Simpson County School District	459	\$85,416	0.42542069%	450	\$106,484	0.41170900%



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713370	Smith County School District	313	\$58,248	0.29010877%	305	\$72,133	0.27889473%
713380	South Delta School District	134	\$24,994	0.12448697%	134	\$31,590	0.12214034%
713390	South Panola School District	581	\$108,299	0.53939199%	572	\$135,392	0.52348037%
713400	South Pike School District	229	\$42,692	0.21263302%	240	\$56,831	0.21973062%
713410	South Tippah School District	356	\$66,321	0.33031574%	360	\$85,147	0.32921472%
713430	Starkville-Oktibbeha	746	\$138,944	0.69202384%	732	\$173,135	0.66940834%
713440	Stone County School District	315	\$58,621	0.29196447%	306	\$72,291	0.27950467%
713450	Sunflower School District	492	\$91,626	0.45634913%	484	\$114,569	0.44296839%
713460	Tate County School District	251	\$46,791	0.23304579%	258	\$60,972	0.23574153%
713470	Tishomingo Co School District	387	\$72,127	0.35923383%	378	\$89,486	0.34598805%
713480	Tunica County School District	278	\$51,821	0.25809783%	280	\$66,138	0.25571704%
713490	Tupelo School District	955	\$177,818	0.88563588%	931	\$220,185	0.85132273%
713500	Union County School District	332	\$61,850	0.30804726%	319	\$75,446	0.29170345%
713510	Union School District	124	\$23,038	0.11474451%	124	\$29,342	0.11344870%
713520	Vicksburg-Warren School District	927	\$172,632	0.85981063%	930	\$220,027	0.85071279%
713530	Walthall County School District	252	\$47,008	0.23412829%	252	\$59,552	0.23025207%
713540	Water Valley School District	143	\$26,578	0.13237372%	138	\$32,537	0.12579997%
713550	Wayne County School District	403	\$75,014	0.37361555%	411	\$97,137	0.37557010%
713560	Webster County School District	232	\$43,251	0.21541658%	233	\$55,214	0.21347874%
713570	West Bolivar School District	167	\$31,018	0.15448756%	167	\$39,517	0.15278979%
713580	West Jasper School District	196	\$36,545	0.18201387%	195	\$46,064	0.17810227%
713590	West Point School District	373	\$69,550	0.34639853%	372	\$88,105	0.34065108%
713600	West Tallahatchie School District	115	\$21,393	0.10654848%	107	\$25,398	0.09820022%
713610	Western Line School District	278	\$51,697	0.25747926%	282	\$66,690	0.25785182%
713620	Wilkinson County School District	142	\$26,361	0.13129123%	147	\$34,785	0.13449161%
713630	Winona County School District	168	\$31,204	0.15541541%	166	\$39,241	0.15172239%
713640	Yazoo City School District	269	\$50,051	0.24928323%	283	\$66,888	0.25861425%
713650	Yazoo County School District	191	\$35,582	0.17721996%	189	\$44,802	0.17322275%
	Total School Districts	58,243	\$10,850,357	54.04110841%	57,989	\$13,722,036	53.05495705%
<b>STATE AGENCIES:</b>							
721300	Office of Workforce	4	\$745	0.00371141%	0	\$0	0.00000000%





## Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2022 and June 30, 2021

Group Number	Employer Name	Fiscal Year Ending June 30, 2022			Fiscal Year Ending June 30, 2021		
		FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
721310	MS School for the Deaf	112	\$20,803	0.10361337%	0	\$0	0.00000000%
721320	MS Board of Psychology	1	\$186	0.00092785%	0	\$0	0.00000000%
721330	MS School of the Arts	34	\$6,241	0.03108308%	34	\$8,045	0.03110690%
721340	MS State Board of Examiners for Prof Counselors	1	\$186	0.00092785%	1	\$237	0.00091491%
721350	MS Dept Of Child Protection Services	1331	\$248,019	1.23528189%	1322	\$312,825	1.20950956%
721360	MS Board Of Optometry	1	\$186	0.00092785%	1	\$237	0.00091491%
721380	Office Of State Public Defender	19	\$3,571	0.01778385%	17	\$4,023	0.01555345%
721390	Board Of Tax Appeals	5	\$931	0.00463927%	5	\$1,183	0.00457454%
721410	MS State Board Of Physical Therapy	2	\$373	0.00185571%	2	\$473	0.00182982%
721430	Military Department - Adjutant General's Office	94	\$17,574	0.08752748%	98	\$23,190	0.08966107%
721470	Mississippi State Bar	18	\$3,322	0.01654672%	18	\$4,259	0.01646836%
721480	MS Capital Post-Conviction Counsel	8	\$1,428	0.00711354%	9	\$2,130	0.00823418%
721490	MS Board Of Geologists	1	\$186	0.00092785%	1	\$237	0.00091491%
721500	MS Dept Of Transportation	2460	\$458,283	2.28251887%	2761	\$653,336	2.52606347%
721510	South MS Regional Center	0	\$0	0.00000000%	0	\$0	0.00000000%
721520	MS Dept Of Corrections	1539	\$286,613	1.42750214%	1597	\$377,899	1.46110951%
721530	Archives & History Dept	138	\$25,771	0.12835303%	133	\$31,472	0.12168288%
721540	Legislative Peer Committee	23	\$4,285	0.02134062%	22	\$5,206	0.02012800%
721550	MS Public Service Commission	73	\$13,537	0.06742400%	72	\$17,037	0.06587344%
721560	Dept Of Environmental Quality	343	\$63,961	0.31856293%	360	\$85,187	0.32936720%
721570	MS State Hospital	977	\$181,916	0.90604865%	1110	\$262,660	1.01554888%
721590	MS Real Estate Commission	19	\$3,509	0.01747457%	18	\$4,259	0.01646836%
721600	Mississippi State Senate Staff	35	\$6,489	0.03232022%	39	\$9,229	0.03568145%
721610	Mississippi State Senate Members	42	\$7,886	0.03927912%	41	\$9,702	0.03751126%
721620	MS House Of Representatives Staff	46	\$8,570	0.04268125%	47	\$11,122	0.04300072%
721630	MS House Of Representatives Members	104	\$19,375	0.09649673%	106	\$25,083	0.09698034%
721640	Attorney General'S Office	258	\$48,095	0.23954077%	269	\$63,654	0.24611049%
721650	MS Arts Commission	10	\$1,801	0.00896925%	9	\$2,130	0.00823418%
721660	Boswell Regional Center	616	\$114,695	0.57124829%	1172	\$277,331	1.07227323%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	1219	\$226,999	1.13058912%	1019	\$241,126	0.93229217%
721680	State Insurance Department	112	\$20,803	0.10361027%	115	\$27,212	0.10521452%
721690	Ellisville State School	1035	\$192,845	0.96048270%	1152	\$272,598	1.05397505%



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		FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
721700	MS Port Authority/Gulfport	31	\$5,806	0.02891809%	31	\$7,336	0.02836218%
721710	State Dept Of Health	1501	\$279,689	1.39301693%	1684	\$398,485	1.54070658%
721720	State Soil & Water Conservation	13	\$2,422	0.01206209%	11	\$2,603	0.01006400%
721730	Banking & Consumer Finance	69	\$12,761	0.06355794%	77	\$18,221	0.07044799%
721740	Yellow Creek Port Authority	10	\$1,832	0.00912389%	10	\$2,366	0.00914909%
721750	MS Workers Compensation Commission	49	\$9,128	0.04546481%	51	\$12,068	0.04666035%
721760	Veterans Home Purchase Board	16	\$2,919	0.01453637%	17	\$4,023	0.01555345%
721770	MS State Personnel Board	38	\$7,048	0.03510378%	38	\$8,992	0.03476654%
721780	State Veterans Affairs Board	333	\$62,005	0.30882047%	337	\$79,744	0.30832430%
721790	State Fair Commission	0	\$0	0.00000000%	0	\$0	0.00000000%
721800	MS Dept Of Information Technology Services	105	\$19,468	0.09696066%	111	\$26,266	0.10155489%
721810	State Aid Road Construction	45	\$8,445	0.04206268%	50	\$11,832	0.04574544%
721820	Rehabilitation Services	891	\$165,926	0.82640791%	935	\$221,249	0.85543982%
721830	MS Gaming Commission	92	\$17,108	0.08520785%	94	\$22,243	0.08600144%
721840	MS Department Of Revenue	570	\$106,094	0.52841240%	594	\$140,558	0.54345589%
721850	Joint Legislative Budget Office	31	\$5,744	0.02860881%	29	\$6,862	0.02653236%
721860	MS Finance And Administration	294	\$54,833	0.27309812%	394	\$93,232	0.36047411%
721870	MS Cosmetology Board	9	\$1,677	0.00835068%	10	\$2,366	0.00914909%
721880	Board Social Workers, Marriage, Family Therapists	2	\$342	0.00170106%	2	\$473	0.00182982%
721890	MS Library Commission	37	\$6,924	0.03448521%	42	\$9,938	0.03842617%
721900	MS Emergency Management	142	\$26,423	0.13160051%	140	\$33,128	0.12808725%
721910	MS Secretary Of State	92	\$17,046	0.08489857%	87	\$20,587	0.07959707%
721920	MS Dept Of Human Services	1433	\$266,897	1.32930435%	1532	\$362,518	1.40164043%
721930	MS Board Of Nursing	25	\$4,688	0.02335097%	26	\$6,152	0.02378763%
721940	MS Dept Of Education	437	\$81,410	0.40547185%	551	\$130,383	0.50411480%
721950	MS Community College Board	43	\$7,949	0.03958840%	48	\$11,358	0.04391563%
721960	Military Department - Army Guard	242	\$45,114	0.22469512%	242	\$57,265	0.22140795%
721970	Military Department - Air Guard	158	\$29,497	0.14691009%	154	\$36,441	0.14089597%
721980	Military Department - Ycp (Shelby Base Ops)	61	\$11,271	0.05613512%	64	\$15,144	0.05855417%
721990	Educational Television (MS Public Broadcasting)	75	\$13,910	0.06927971%	83	\$19,640	0.07593744%
722010	Pearl River Basin Development Dist.	0	\$0	0.00000000%	0	\$0	0.00000000%
722020	MS Dept Of Wildlife, Fisheries & Parks	465	\$86,689	0.43176102%	441	\$104,354	0.40347482%



## Schedule A - Allocation Schedule for Employers

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		FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
722040	Public Employees Retirement System	137	\$25,584	0.12742517%	144	\$34,075	0.13174688%
722050	MS Bureau Of Narcotics	123	\$22,821	0.11366202%	107	\$25,319	0.09789525%
722060	North MS Regional Center	677	\$126,059	0.62784733%	763	\$180,549	0.69807549%
722070	MS Oil & Gas Board	29	\$5,403	0.02690774%	30	\$7,099	0.02744727%
722080	MS Animal Health Board	22	\$4,098	0.02041277%	24	\$5,679	0.02195781%
722090	State Treasurer's Office	31	\$5,806	0.02891809%	28	\$6,626	0.02561745%
722110	Medicaid Division	842	\$156,766	0.78078847%	829	\$196,167	0.75845948%
722120	MS Dept Of Agriculture & Commerce	194	\$36,203	0.18031280%	198	\$46,853	0.18115196%
722130	MS Office Of State Auditor	123	\$22,883	0.11397130%	128	\$30,289	0.11710834%
722150	Governor's Office	21	\$3,850	0.01917563%	17	\$4,023	0.01555345%
722170	MS State Board Of Pharmacy	17	\$3,136	0.01561886%	16	\$3,786	0.01463854%
722180	MS Supreme Court	248	\$46,108	0.22964367%	241	\$57,028	0.22049304%
722190	Barber Examiners Board	2	\$435	0.00216499%	3	\$710	0.00274473%
722200	Grand Gulf Military	3	\$621	0.00309284%	5	\$1,183	0.00457454%
722220	MS Development Authority	191	\$35,582	0.17721996%	205	\$48,509	0.18755632%
722230	Mental Health Dept Of MS	85	\$15,866	0.07902216%	83	\$19,640	0.07593744%
722240	MS Motor Vehicle Commission	3	\$559	0.00278356%	3	\$710	0.00274473%
722250	District Attorneys & Staff	190	\$35,427	0.17644675%	193	\$45,670	0.17657742%
722260	State Architecture Board	2	\$373	0.00185571%	2	\$473	0.00182982%
722270	East MS State Hospital	690	\$128,512	0.64006406%	820	\$194,037	0.75022530%
722280	MS State Board Of Contractors	14	\$2,577	0.01283530%	14	\$3,313	0.01280872%
722290	State Fire Academy	57	\$10,650	0.05304227%	56	\$13,251	0.05123490%
722310	Hudspeth Center	502	\$93,520	0.46578231%	0	\$0	0.00000000%
722320	Professional Engineers & Land Surveyors Board	3	\$590	0.00293820%	4	\$947	0.00365964%
722360	MS Ethics Commission	6	\$1,087	0.00541248%	6	\$1,420	0.00548945%
722370	Nursing Home Administrators Board	2	\$373	0.00185571%	2	\$473	0.00182982%
722390	MS Judicial Performance Commission	3	\$559	0.00278356%	1	\$237	0.00091491%
722450	MS Dept Of Employment Security	459	\$85,571	0.42619390%	452	\$106,957	0.41353882%
722490	State Dental Examiners Board	7	\$1,273	0.00634033%	6	\$1,420	0.00548945%
722510	MS Forestry Commission	239	\$44,586	0.22206620%	248	\$58,684	0.22689741%
722520	Medical Licensure Board	16	\$3,012	0.01500029%	19	\$4,496	0.01738327%
722530	Public Accountancy Board Of MS	4	\$807	0.00402070%	5	\$1,183	0.00457454%



## Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2022 and June 30, 2021

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		FY 2022 Average Employee Enrollment	FY 2022 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2021 Average Employee Enrollment	FY 2021 Implicit Subsidy Cost	Percentage Relationship to Total
722590	Board Of Funeral Services	1	\$186	0.00092785%	1	\$237	0.00091491%
722600	Administrative Office Of The Courts/Trial Support	265	\$49,306	0.24557181%	278	\$65,783	0.25434467%
722620	MS Dept Of Marine Resources	141	\$26,267	0.13082730%	138	\$32,655	0.12625743%
722630	Mississippi Auctioneers Commission	0	\$0	0.00000000%	0	\$0	0.00000000%
	Total State Agencies	23,333	\$4,346,705	21.64913782%	24,504	\$5,798,390	22.41892764%
<b>UNIVERSITIES/OTHER STATE AGENCIES:</b>							
721370	Charter School Authorizer Board	3	\$497	0.00247428%	3	\$710	0.00274473%
721460	MS Business Finance Corp	4	\$683	0.00340213%	4	\$947	0.00365964%
721580	MS Industries For The Blind	70	\$12,978	0.06464044%	75	\$17,747	0.06861817%
722100	Pearl River Valley Water Supply	86	\$15,990	0.07964073%	94	\$22,243	0.08600144%
722160	Pat Harrison Waterway District	26	\$4,782	0.02381490%	28	\$6,626	0.02561745%
722210	Tombigbee River Valley Water Mgt	16	\$2,888	0.01438172%	13	\$3,076	0.01189382%
722330	University Medical Center	7710	\$1,436,359	7.15390279%	8149	\$1,928,316	7.45559261%
722340	University Of Southern MS	1951	\$363,522	1.81055087%	1961	\$464,032	1.79413635%
722400	Alcorn State University	514	\$95,817	0.47722583%	540	\$127,780	0.49405080%
722410	Jackson State University	899	\$167,478	0.83414002%	892	\$211,074	0.81609874%
722420	University Of Mississippi	2888	\$538,017	2.67964003%	2898	\$685,755	2.65140599%
722430	Mississippi State University	4495	\$837,330	4.17039084%	4541	\$1,074,538	4.15460131%
722470	MS University Of Women	348	\$64,892	0.32320220%	346	\$81,874	0.31655848%
722480	MS Valley State University	352	\$65,607	0.32675897%	381	\$90,156	0.34858029%
722540	University Press Of MS	23	\$4,254	0.02118598%	19	\$4,496	0.01738327%
722550	MS Institutions Of Higher Learning	74	\$13,755	0.06850649%	74	\$17,511	0.06770326%
722560	Delta State University	453	\$84,298	0.41985357%	452	\$106,957	0.41353882%
722570	MS Prison Industries	28	\$5,185	0.02582525%	29	\$6,862	0.02653236%
	Total Universities/Other State Agencies	19,938	\$3,714,332	18.49953705%	20,499	\$4,850,700	18.75471750%
	Grand Total All	107,776	\$20,077,966	100.00000000%	109,301	\$25,863,829	100.00000000%



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	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						
		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	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Employer Contributions	Deferred Inflows of Resources					
<b>LIBRARIES:</b>															
711420	Choctaw County Library	17,667	13,714	11	1	2,139	10,488	12,639	1,270	5,942	0	7,212	(1,870)	3,709	1,839
711430	Amory Municipal Library	5,889	13,714	11	1	2,139	13,586	15,737	1,270	5,942	9,343	16,555	(1,870)	(103)	(1,973)
711440	Evans Memorial Library	5,889	9,143	8	1	1,426	6,128	7,563	846	3,961	5,088	9,895	(1,247)	(422)	(1,669)
711450	Wilkinson County Library System	5,889	4,571	4	0	713	1,890	2,607	423	1,981	8,934	11,338	(623)	(1,233)	(1,856)
711460	Covington County Library System	36,316	31,238	26	2	4,872	9,728	14,628	2,892	13,533	4	16,429	(4,261)	2,728	(1,533)
711470	Sharkey Issaquena County Library System	17,667	13,714	11	1	2,139	613	2,764	1,270	5,942	19	7,231	(1,870)	188	(1,682)
711490	Wayne Co Library System	53,002	41,904	35	3	6,536	3,001	9,575	3,880	18,155	3,144	25,179	(5,715)	(72)	(5,787)
711500	Benton Co Library System	11,778	18,286	15	1	2,852	15,726	18,594	1,693	7,922	10,396	20,011	(2,494)	10	(2,484)
711510	Lamar Co Library	102,078	68,571	57	5	10,695	6,635	17,392	6,349	29,708	14,724	50,781	(9,352)	170	(9,182)
711520	Bolivar Co Library	58,891	41,142	34	3	6,417	3,756	10,210	3,809	17,825	14,007	35,641	(5,611)	(686)	(6,297)
711530	Carnegie Public Library	32,390	19,809	16	1	3,090	1,510	4,617	1,834	8,582	19,241	29,657	(2,702)	(3,861)	(6,563)
711540	Carroll Co Library System	11,778	9,143	8	1	1,426	1,313	2,748	846	3,961	732	5,539	(1,247)	61	(1,186)
711550	Central Miss Regional Library	369,051	253,712	210	18	39,570	1,144	40,942	23,490	109,918	60,805	194,213	(34,604)	(13,545)	(48,149)
711560	Copiah-Jefferson Regional Library System	23,556	13,714	11	1	2,139	2,319	4,470	1,270	5,942	11,059	18,271	(1,870)	(1,403)	(3,273)
711570	Dixie Regional Library System	82,447	58,666	49	4	9,150	3,343	12,546	5,432	25,417	6,801	37,650	(8,002)	(127)	(8,129)
711580	East Miss Regional Library	58,891	41,142	34	3	6,417	8,073	14,527	3,809	17,825	6,185	27,819	(5,611)	1,249	(4,362)
711590	Elizabeth Jones Library	17,667	22,857	19	2	3,565	12,240	15,826	2,116	9,903	9,998	22,017	(3,117)	(1,186)	(4,303)
711600	First Regional Library	394,570	359,616	298	25	56,088	79,886	136,297	33,296	155,800	43,366	232,462	(49,049)	4,905	(44,144)
711610	Greenwood-Leflore Public Library System	35,335	36,571	30	3	5,704	16,473	22,210	3,386	15,844	14,997	34,227	(4,988)	(629)	(5,617)
711620	Hancock Co Library System	157,043	112,761	93	8	17,587	24,169	41,857	10,440	48,853	16,978	76,271	(15,380)	508	(14,872)
711630	Harriette Person Memorial Library	11,778	9,143	8	1	1,426	413	1,848	846	3,961	13	4,820	(1,247)	125	(1,122)
711640	Harrison Co Library System	280,714	207,998	172	14	32,441	19,663	52,290	19,258	90,113	16,415	125,786	(28,369)	806	(27,563)
711650	The Library - Hattiesburg; Petal	78,521	72,380	60	5	11,289	21,500	32,854	6,701	31,358	30,449	68,508	(9,872)	(1,961)	(11,833)
711660	Judge George W. Armstrong Library	41,224	30,476	25	2	4,753	3,631	8,411	2,822	13,203	5,915	21,940	(4,157)	(1,199)	(5,356)
711670	Humphreys Co Library System	16,686	9,143	8	1	1,426	1,986	3,421	846	3,961	6,726	11,533	(1,247)	(958)	(2,205)
711680	Jackson-George Regional Library	359,235	268,950	223	19	41,947	9,358	51,547	24,901	116,520	14,408	155,829	(36,683)	1,817	(34,866)
711690	Jackson-Hinds Library System	340,587	210,284	174	15	32,797	4,458	37,444	19,469	91,104	119,346	229,919	(28,681)	(22,401)	(51,082)
711700	Jennie Stephens Smith Library	23,556	21,333	18	1	3,327	9,585	12,931	1,975	9,242	8,509	19,726	(2,910)	794	(2,116)
711710	Kemper-Newton Library	41,224	35,047	29	2	5,466	8,480	13,977	3,245	15,184	3,209	21,638	(4,780)	2,027	(2,753)
711720	Laurel-Jones Co Library	58,891	50,285	42	3	7,843	7,261	15,149	4,656	21,786	5,721	32,163	(6,858)	(102)	(6,960)
711730	Lee-Itawamba Library System	129,560	95,237	79	7	14,854	3,738	18,678	8,818	41,261	11,789	61,868	(12,990)	(1,579)	(14,569)
711740	Lincoln-Lawrence-Franklin Regional Library System	70,669	68,571	57	5	10,695	19,718	30,475	6,349	29,708	24,625	60,682	(9,352)	(3,905)	(13,257)
711750	Long Beach Public Library	29,446	22,857	19	2	3,565	1,123	4,709	2,116	9,903	38	12,057	(3,117)	314	(2,803)
711760	Columbus-Lowndes Public Library	54,965	49,523	41	3	7,724	10,033	17,801	4,585	21,456	11,790	37,831	(6,755)	(1,369)	(8,124)
711770	Madison Co-Canton Public Library	168,821	140,189	116	10	21,865	30,079	52,070	12,980	60,736	1,217	74,933	(19,121)	6,802	(12,319)
711780	Marks-Quitman Co Public Library	11,778	9,143	8	1	1,426	352	1,787	846	3,961	985	5,792	(1,247)	(966)	(2,213)
711790	Marshall Co Library System	23,556	27,428	23	2	4,278	12,513	16,816	2,539	11,883	9,543	23,965	(3,741)	(2)	(3,743)
711800	Meridian-Lauderdale Co Library	66,743	60,190	50	4	9,388	14,504	23,946	5,573	26,077	19,175	50,825	(8,209)	(282)	(8,491)
711810	Mid Miss Regional Library System	163,913	136,380	113	9	21,271	15,732	37,125	12,627	59,085	10,099	81,811	(18,601)	(912)	(19,513)



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments			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 Investment	Change of Assumptions	Share of Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	and Proportionate Share of Contributions		Total Deferred Inflows			
711820	Neshoba Co Public Library	11,778	18,286	15	1	2,852	14,290	17,158	1,693	7,922	14,644	24,259	(2,494)	(1,382)	(3,876)
711830	Northeast Regional Library	84,410	75,428	62	5	11,764	14,785	26,616	6,984	32,678	12,456	52,118	(10,288)	(659)	(10,947)
711840	Noxubee Co Library	11,778	9,143	8	1	1,426	475	1,910	846	3,961	3,021	7,828	(1,247)	(945)	(2,192)
711850	Oktibbeha Co Library System	23,556	44,952	37	3	7,011	35,584	42,635	4,162	19,475	10,342	33,979	(6,131)	3,720	(2,411)
711860	Pearl River Co Library System	75,577	46,476	38	3	7,249	27,599	34,889	4,303	20,135	21,751	46,189	(6,339)	1,738	(4,601)
711870	Pike-Amite-Walthall Library System	88,337	67,809	56	5	10,576	4,597	15,234	6,278	29,378	6,828	42,484	(9,249)	(1,220)	(10,469)
711880	Pine Forest Regional Library	35,335	36,571	30	3	5,704	12,426	18,163	3,386	15,844	21,680	40,910	(4,988)	(5,482)	(10,470)
711890	Yazoo Library Association	5,889	13,714	11	1	2,139	12,246	14,397	1,270	5,942	11,206	18,418	(1,870)	(1,287)	(3,157)
711900	South Miss Regional Library	51,039	45,714	38	3	7,130	12,047	19,218	4,232	19,805	6,903	30,940	(6,235)	379	(5,856)
711910	Sunflower Public Library	53,002	45,714	38	3	7,130	9,268	16,439	4,232	16,439	18,986	43,023	(6,235)	(3,332)	(9,567)
711920	Tallahatchie Co Library	22,575	9,143	8	1	1,426	9,968	11,403	846	3,961	16,674	21,481	(1,247)	(735)	(1,982)
711930	Tombigbee Regional Library System	44,168	32,000	26	2	4,991	581	5,600	2,963	13,864	4,814	21,641	(4,364)	(1,398)	(5,762)
711940	Warren Co-Vicksburg Public Library System	53,002	41,142	34	3	6,417	3,786	10,240	3,809	17,825	776	22,410	(5,611)	627	(4,984)
711950	Washington Co Library System	76,558	59,428	49	4	9,269	4,969	14,291	5,502	25,747	3,797	35,046	(8,105)	(401)	(8,506)
711960	Yalobusha Co Public Library System	11,778	4,571	4	0	713	3,508	4,225	423	1,981	7,230	9,634	(623)	(926)	(1,549)
	Total Libraries	4,118,443	3,258,636	2,699	228	508,242	582,277	1,093,446	301,702	1,411,781	716,901	2,430,384	(444,446)	(43,993)	(488,439)
<b>COMMUNITY COLLEGES:</b>															
711970	Coahoma Community College	1,252,416	911,229	755	63	142,121	46,628	189,567	84,368	394,782	72,383	551,533	(124,284)	9,386	(114,898)
711980	Copiah-Lincoln Community College	1,684,284	1,326,463	1,098	92	206,883	61,125	269,198	122,813	574,679	40,166	737,658	(180,919)	3,908	(177,011)
711990	East Central Community College	1,215,118	947,038	784	65	147,706	82,097	230,652	87,683	410,296	14,410	512,389	(129,168)	14,051	(115,117)
712000	East MS Community College	1,563,557	1,244,940	1,031	86	194,168	74,250	269,535	115,265	539,359	102,466	757,090	(169,800)	(7,857)	(177,657)
712010	Hinds Community College	6,080,500	4,687,193	3,882	323	731,043	182,244	917,492	433,972	2,030,685	118,795	2,583,452	(639,294)	60,208	(579,086)
712020	Holmes Community College	2,014,074	1,552,747	1,286	107	242,176	59,854	303,423	143,764	672,714	29,395	845,873	(211,782)	(2,966)	(214,748)
712030	Itawamba Community College	2,123,022	1,653,317	1,369	114	257,861	61,187	320,531	153,075	716,285	64,614	933,974	(225,499)	(9,525)	(235,024)
712040	Jones Co Junior College	1,956,164	1,542,080	1,277	106	240,512	63,612	305,507	142,776	668,093	58,031	868,900	(210,327)	1,237	(209,090)
712050	Meridian Community College	1,695,080	1,278,464	1,059	88	199,397	43,556	244,100	118,369	553,883	89,240	761,492	(174,372)	9,980	(164,392)
712060	MS Delta Community College	1,303,455	979,800	811	68	152,816	15,468	169,163	90,716	424,490	74,232	589,438	(133,637)	(16,597)	(150,234)
712070	MS Gulf Coast Community College	3,912,328	2,892,162	2,395	200	451,079	136,009	589,683	267,776	1,253,004	136,008	1,656,788	(394,467)	27,310	(367,157)
712080	Northeast MS Community College	1,799,121	1,369,130	1,134	94	213,538	117,336	332,102	126,763	593,163	10,364	730,290	(186,738)	48,380	(138,358)
712090	Northwest MS Community College	2,991,665	2,259,026	1,871	156	352,331	30,367	384,725	209,156	978,703	157,882	1,345,741	(308,112)	(16,428)	(324,540)
712100	Pearl River Community College	2,344,845	1,895,601	1,570	131	295,649	285,801	583,151	175,507	821,252	0	996,759	(258,544)	79,830	(178,714)
712110	Southwest MS Community College	1,095,373	828,182	686	57	129,168	29,550	159,461	76,679	358,803	20,395	455,877	(112,957)	9,955	(103,002)
	Total Community Colleges	33,031,002	25,367,372	21,008	1,750	3,956,448	1,289,084	5,268,290	2,348,682	10,990,191	988,381	14,327,254	(3,459,900)	210,872	(3,249,028)
<b>SCHOOL DISTRICTS:</b>															
712120	Aberdeen School District	936,368	724,564	600	50	113,007	29,997	143,654	67,085	313,911	26,406	407,402	(98,825)	(9,873)	(108,698)
712130	Alcorn County School District	2,330,122	1,835,411	1,520	127	286,262	168,791	456,700	169,935	795,176	41,238	1,006,349	(250,335)	28,951	(221,384)
712140	Amite County School District	918,700	726,088	601	50	113,245	57,548	171,444	67,226	314,571	81,568	463,365	(99,032)	(8,037)	(107,069)
712150	Amory School District	1,143,468	883,039	731	61	137,724	69,968	208,484	81,758	382,569	4,301	468,628	(120,439)	17,794	(102,645)



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	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 Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows	Difference Between Expected and Actual Assumptions	and Actual Experience	and Proportionate Share of Contributions		and Proportionate Share of Resources			
712160	Attala County School District	1,082,614	828,182	686	57	129,168	16,108	146,019	76,679	358,803	10,873	446,355	(112,957)	6,257	(106,700)
712170	Baldwyn School District	601,670	485,329	402	33	75,695	52,051	128,181	44,935	210,264	36,961	292,160	(66,195)	11,010	(55,185)
712180	Bay St. Louis-Waveland School	1,418,293	1,141,322	945	79	178,008	178,864	357,896	105,671	494,468	4,712	604,851	(155,667)	48,682	(106,985)
712200	Benton County School District	860,791	593,518	492	41	92,569	14,440	107,542	54,952	257,136	155,341	467,429	(80,951)	(26,552)	(107,503)
712210	Biloxi School District	4,002,628	3,242,635	2,685	224	505,741	555,427	1,064,077	300,225	1,404,843	0	1,705,068	(442,268)	192,533	(249,735)
712220	Booneville School District	853,920	707,803	586	49	110,393	93,868	204,896	65,533	306,649	4,650	376,832	(96,538)	16,637	(79,901)
712230	Brookhaven School District	2,256,508	1,745,507	1,445	120	272,240	77,534	351,339	161,611	756,225	27,121	944,957	(238,073)	18,184	(219,889)
712240	Calhoun County School District	1,908,070	1,535,223	1,271	106	239,443	165,155	405,975	142,141	665,122	7,400	814,663	(209,392)	39,720	(169,672)
712250	Canton School District	2,435,144	1,936,743	1,604	134	302,066	239,770	543,574	179,317	839,077	40,263	1,058,657	(264,156)	47,184	(216,972)
712260	Carroll County School District	687,062	547,804	454	38	85,439	51,632	137,563	50,719	237,331	88,525	376,575	(74,716)	(2,801)	(77,517)
713800	Chickasaw County School District	335,679	1,325,701	1,098	91	206,764	1,399,952	1,607,905	122,742	574,348	9,922	707,012	(180,815)	253,978	73,163
712280	Choctaw County School District	1,322,104	1,034,657	857	71	161,371	58,402	220,701	95,795	448,256	1,034	545,085	(141,119)	17,416	(123,703)
712290	Claiborne County School District	1,108,133	821,325	680	57	128,099	7,676	136,512	76,044	355,832	81,826	513,702	(112,022)	(20,188)	(132,210)
712300	Clarksdale School District	1,818,752	1,509,319	1,250	104	235,403	211,576	448,333	139,743	653,899	126,634	920,276	(205,859)	(55,060)	(260,919)
712320	Cleveland School District	2,480,294	1,795,792	1,487	124	280,083	24,535	306,229	166,267	778,011	180,906	1,125,184	(244,931)	(41,667)	(286,598)
712330	Clinton School District	3,257,656	2,464,738	2,041	170	384,416	199,777	586,404	228,202	1,067,826	72,633	1,368,661	(336,170)	70,203	(265,967)
712340	Coahoma Co Agriculture High School District	86,374	0	0	0	0	0	0	0	0	156,990	156,990	0	(43,312)	(43,312)
712350	Coahoma County School District	1,255,361	873,134	723	60	136,179	9,736	146,698	80,841	378,278	166,552	625,671	(119,088)	(48,052)	(167,140)
712360	Coffeerville School District	407,330	367,996	305	25	57,395	75,853	133,578	34,072	159,431	92,939	286,442	(50,192)	(13,304)	(63,496)
712370	Columbia School District	1,206,285	1,007,990	835	70	157,212	166,754	324,871	93,327	436,703	13,677	543,707	(137,481)	39,103	(98,378)
712380	Columbus School District	2,756,101	2,115,027	1,751	146	329,873	129,220	460,990	195,823	916,317	83,045	1,195,185	(288,472)	(6,009)	(294,481)
712390	Copiah County School District	1,659,746	1,270,845	1,052	88	198,209	27,362	226,711	117,663	550,582	32,303	700,548	(173,333)	(3,021)	(176,354)
712400	Corinth School District	1,604,781	1,222,083	1,012	84	190,604	61,101	252,801	113,149	529,457	40,966	683,572	(166,682)	19,115	(147,567)
712410	Covington County School District	2,257,490	1,783,602	1,477	123	278,181	141,361	421,142	165,138	772,730	19,336	957,204	(243,268)	41,235	(202,033)
712420	Desoto County School District	20,943,616	16,069,178	13,307	1,109	2,506,247	2,086,281	4,606,944	1,487,793	6,961,830	0	8,449,623	(2,191,702)	777,653	(1,414,049)
712440	Durant School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0
712450	East Jasper School District	810,733	624,756	517	43	97,441	58,535	156,536	57,844	270,670	38,336	366,850	(85,212)	11,388	(73,824)
712460	East Tallahatchie School District	809,752	671,232	556	46	104,689	70,892	176,183	62,147	290,805	181,668	534,620	(91,550)	(36,778)	(128,328)
712470	Enterprise School District	687,062	555,423	460	38	86,627	74,087	161,212	51,425	240,632	673	292,730	(75,755)	24,964	(50,791)
712480	Forest School District	1,135,616	917,324	760	63	143,072	129,320	273,215	84,932	397,423	17,027	499,382	(125,115)	37,207	(87,908)
712490	Forrest County School District	1,833,474	1,436,938	1,190	99	224,114	80,730	306,133	133,041	622,541	28,712	784,294	(195,986)	16,237	(179,749)
712500	Forrest Co Agriculture High School District	438,738	373,330	309	26	58,227	62,093	120,655	34,565	161,742	12,256	208,563	(50,919)	7,571	(43,348)
712510	Franklin County School District	1,083,595	842,658	698	58	131,426	44,738	176,920	78,019	365,074	15,116	458,209	(114,932)	1,110	(113,822)
712520	George County School District	3,012,277	2,332,930	1,932	161	363,858	175,092	541,043	215,998	1,010,721	7,616	1,234,335	(318,192)	86,755	(231,437)
712530	Greene County School District	1,480,128	1,103,989	914	76	172,185	23,231	196,406	102,215	478,294	64,311	644,820	(150,575)	(9,727)	(160,302)
712540	Greenville School District	3,558,982	2,707,021	2,242	187	422,204	43,048	467,601	250,634	1,172,793	211,473	1,634,900	(369,215)	(102,550)	(471,765)
712550	Greenwood School District	3,890,735	2,985,876	2,473	206	465,695	95,769	564,143	276,452	1,293,604	140,723	1,710,779	(407,249)	(10,130)	(417,379)
712560	Grenada School District	3,179,135	2,524,928	2,091	174	393,803	178,591	574,659	233,775	1,093,903	41,183	1,368,861	(344,379)	56,589	(287,790)
712570	Gulfport School District	4,144,948	3,222,826	2,669	222	502,652	238,959	744,502	298,391	1,396,261	24,796	1,719,448	(439,567)	82,264	(357,303)
712580	Hancock County School District	2,816,955	2,294,835	1,900	158	357,916	343,581	703,555	212,471	994,217	0	1,206,688	(312,996)	100,306	(212,690)



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate		Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate			Total Deferred Inflows of Resources			
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	and Earnings on OPEB Plan Investments	Change of Assumptions	Share of Contributions	Difference Between Expected and Actual Experience		and Proportionate Share of Contributions	Total Deferred Inflows of Resources					
712590	Harrison County School District	9,958,475	7,922,209	6,561	547	1,235,596	596,079	1,838,783	733,491	3,432,227	715	4,166,433	(1,080,523)	198,837	(881,686)	
712600	Hattiesburg School District	3,096,687	2,461,690	2,039	170	383,940	124,034	510,183	227,920	1,066,506	83,726	1,378,152	(335,754)	(52,841)	(388,595)	
712610	Hazlehurst School District	1,126,782	861,706	714	59	134,397	43,127	178,297	79,783	373,326	54,463	507,572	(117,530)	24,956	(92,574)	
712630	Hinds County School District	2,952,404	2,305,501	1,909	159	359,580	59,601	421,249	213,459	998,838	263,602	1,475,899	(314,451)	(112,961)	(427,412)	
712640	Hollandale School District	488,796	391,615	324	27	61,079	44,462	105,892	36,258	169,664	59,910	265,832	(53,413)	(7,424)	(60,837)	
712650	Holly Springs School District	924,589	739,040	612	51	115,265	44,138	160,066	68,425	320,183	72,785	461,393	(100,799)	(10,904)	(111,703)	
712660	Holmes County School District	2,135,782	1,716,555	1,422	118	267,724	122,423	391,687	158,930	743,682	179,971	1,082,583	(234,124)	(45,622)	(279,746)	
712670	Houston School District	1,328,974	0	0	0	0	25,296	25,296	0	0	1,347,257	1,347,257	0	(245,693)	(245,693)	
712680	Humphreys County School District	1,297,566	878,468	727	61	137,011	44,027	181,826	81,334	380,588	194,012	655,934	(119,816)	(24,165)	(143,981)	
712710	Hawamba County School District	2,473,424	2,028,171	1,680	140	316,326	260,290	578,436	187,782	878,687	31,250	1,097,719	(276,626)	56,037	(220,589)	
712720	Jackson County School District	6,216,931	4,770,239	3,950	329	743,996	531,110	1,279,385	441,661	2,066,664	0	2,508,325	(650,621)	181,938	(468,683)	
712730	Jackson Independent School District	19,434,043	14,553,764	12,052	1,004	2,269,894	0	2,282,950	1,347,485	6,305,290	1,968,102	9,620,877	(1,985,012)	(631,301)	(2,616,313)	
712740	Jefferson County School District	1,049,242	895,991	742	62	139,744	179,514	320,062	82,957	388,180	65,244	536,381	(122,206)	8,755	(113,451)	
712750	Jefferson Davis Co School District	1,185,673	945,515	783	65	147,468	84,524	232,840	87,542	409,636	35,448	532,626	(128,960)	(4,258)	(133,218)	
712760	Jones County School District	6,168,836	4,679,574	3,875	323	729,855	325,730	1,059,783	433,266	2,027,384	54,983	2,515,633	(638,255)	135,556	(502,699)	
712770	Kemper County School District	1,108,133	889,896	737	61	138,794	125,133	264,725	82,393	385,540	64,487	532,420	(121,374)	13,302	(108,072)	
712780	Kosciusko School District	1,614,596	1,290,654	1,069	89	201,298	140,670	343,126	119,497	559,165	12,359	691,021	(176,034)	31,634	(144,400)	
712790	Lafayette County School District	2,090,632	1,649,508	1,366	114	257,267	123,824	382,571	152,723	714,635	48,478	915,836	(224,979)	42,798	(182,181)	
712800	Lamar County School District	7,822,693	6,236,892	5,165	430	972,744	728,114	1,706,453	577,453	2,702,072	0	3,279,531	(850,660)	228,237	(622,423)	
712810	Lauderdale County School District	4,385,419	3,449,109	2,856	238	537,944	214,536	755,574	319,342	1,494,296	86,796	1,900,434	(470,430)	22,041	(448,389)	
712820	Laurel School District	2,148,541	1,705,888	1,413	118	266,061	80,050	347,642	157,943	739,061	364,124	1,261,128	(232,669)	(96,879)	(329,548)	
712830	Lawrence County School District	1,562,576	1,218,274	1,009	84	190,009	136,629	327,731	112,796	527,806	8,695	649,297	(166,162)	25,970	(140,192)	
712840	Leake County School District	2,111,244	1,592,366	1,319	110	248,355	123,696	373,480	147,432	689,878	78,966	916,276	(217,185)	907	(216,278)	
712850	Lee County School District	5,027,332	3,903,200	3,232	269	608,767	172,365	784,633	361,385	1,691,027	1,834	2,054,246	(532,364)	50,983	(481,381)	
712870	Leland School District	725,341	611,804	507	42	95,421	89,199	185,169	56,645	265,059	43,732	365,436	(83,445)	6,280	(77,165)	
712880	Lincoln County School District	1,961,072	1,552,747	1,286	107	242,176	163,310	406,879	143,764	672,714	53	816,531	(211,782)	49,595	(162,187)	
712890	Long Beach School District	1,841,326	1,461,319	1,210	101	227,916	138,738	367,965	135,299	633,104	45,350	813,753	(199,312)	43,801	(155,511)	
712900	Louisville School District	2,161,301	1,684,555	1,395	116	262,733	105,323	369,567	155,967	729,819	32,240	918,026	(229,759)	5,749	(224,010)	
712910	Lowndes County School District	3,761,174	2,857,877	2,367	197	445,732	184,343	632,639	264,601	1,238,150	113,767	1,616,518	(389,791)	28,954	(360,837)	
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
712930	Madison County School District	8,841,508	6,960,694	5,764	480	1,085,632	850,886	1,942,762	644,468	3,015,659	0	3,660,127	(949,381)	312,335	(637,046)	
712940	Marion County School District	1,605,762	1,303,606	1,080	90	203,318	143,436	347,924	120,697	564,776	0	685,473	(177,801)	41,238	(136,563)	
712950	Marshall County School District	1,961,072	1,564,175	1,295	108	243,958	144,150	389,511	144,822	677,665	31,236	853,723	(213,341)	14,247	(199,094)	
712960	Mecomb School District	2,026,833	1,602,270	1,327	111	249,900	158,087	409,425	148,349	694,169	30,974	873,492	(218,536)	10,668	(207,868)	
712970	Meridian School District	4,292,175	3,323,396	2,752	229	518,337	61,928	583,246	307,702	1,439,832	76,466	1,824,000	(453,284)	(3,799)	(457,083)	
712980	Monroe County School District	1,691,154	1,290,654	1,069	89	201,298	100,172	302,628	119,497	559,165	7,703	686,365	(176,034)	31,564	(144,470)	
712990	Montgomery County School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
713000	Moss Point School District	1,801,084	1,455,986	1,206	100	227,084	170,546	398,936	134,805	630,793	0	765,598	(198,584)	50,705	(147,879)	
713020	Natchez-Adams School District	2,916,088	2,288,740	1,895	158	356,966	100,857	459,876	211,907	991,576	35,094	1,238,577	(312,165)	30,288	(281,877)	
713030	Neshoba County School District	2,150,504	1,609,889	1,333	111	251,088	34,003	286,535	149,054	697,470	83,744	930,268	(219,575)	(20,388)	(239,963)	





**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	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	Difference Between Expected and Actual Experience	and Proportionate Share of Contributions					
								Resources	Change of Assumptions	and Actual Experience	Share of Contributions	Resources			
713040	Nettleton School District	866,680	652,946	541	45	101,837	15,297	117,720	60,454	282,883	18,690	362,027	(89,056)	(79)	(89,135)
713050	New Albany School District	1,630,300	1,283,035	1,063	89	200,110	65,835	267,097	118,792	555,864	4,808	679,464	(174,995)	17,260	(157,735)
713060	Newton County School District	1,207,266	928,753	769	64	144,854	44,253	189,940	85,990	402,374	18,717	507,081	(126,674)	7,893	(118,781)
713070	Newton School District	759,694	604,947	501	42	94,351	40,527	135,421	56,010	262,088	19,540	337,638	(82,510)	8,225	(74,285)
713080	North Bolivar School District	804,844	627,042	519	43	97,797	29,400	127,759	58,056	271,660	107,773	437,489	(85,523)	(40,555)	(126,078)
713090	North Panola School District	1,184,691	918,848	761	63	143,309	39,009	183,142	85,073	398,083	71,019	554,175	(125,323)	(1,850)	(127,173)
713100	North Pike School District	1,693,117	1,279,988	1,060	88	199,635	117,673	318,456	118,510	554,543	47,278	720,331	(174,580)	41,645	(132,935)
713110	North Tippah School District	828,401	677,327	561	47	105,640	65,453	171,701	62,711	293,446	15,411	371,568	(92,382)	6,022	(86,360)
713120	Noxubee School District	1,056,113	808,373	669	56	126,079	212	127,016	74,845	350,221	210,149	635,215	(110,255)	(84,249)	(194,504)
713130	Ocean Springs School District	3,769,026	2,956,162	2,448	204	461,061	328,216	791,929	273,701	1,280,731	0	1,554,432	(403,196)	117,364	(285,832)
713140	Okolona School District	528,056	403,044	334	28	62,861	29,620	92,843	37,316	174,615	23,173	235,104	(54,972)	2,426	(52,546)
713160	Oxford School District	3,055,463	2,457,881	2,035	170	383,346	277,434	662,985	227,567	1,064,855	4,318	1,296,740	(335,235)	77,085	(258,150)
713170	Pascagoula School District	6,758,728	5,209,854	4,314	360	812,561	387,962	1,205,197	482,363	2,257,123	3,693	2,743,179	(710,581)	141,696	(568,885)
713180	Pass Christian School District	1,373,143	1,100,942	912	76	171,710	98,518	271,216	101,933	476,973	10,704	589,610	(150,159)	28,725	(121,434)
713190	Pearl School District	2,759,045	2,204,931	1,826	152	343,894	216,783	562,655	204,147	955,267	20,527	1,179,941	(300,734)	41,440	(259,294)
713200	Pearl River Co School District	2,031,741	1,545,128	1,280	107	240,988	177,844	420,219	143,058	669,413	13,042	825,513	(210,743)	68,580	(142,163)
713210	Perry County School District	1,007,037	815,992	676	56	127,267	69,939	197,938	75,550	353,521	6,309	435,380	(111,295)	15,558	(95,737)
713220	Petal School District	2,965,164	2,380,929	1,972	164	371,344	351,681	725,161	220,442	1,031,517	2,523	1,254,482	(324,739)	89,769	(234,970)
713230	Philadelphia School District	804,844	625,518	518	43	97,560	55,088	153,209	57,915	271,000	18,152	347,067	(85,315)	5,521	(79,794)
713240	Picayune School District	3,165,393	2,384,739	1,975	165	371,938	224,888	598,966	220,795	1,033,167	84,995	1,338,957	(325,259)	73,744	(251,515)
713250	Pontotoc School District	1,749,064	1,356,939	1,124	94	211,637	163,204	376,059	125,635	587,882	0	713,517	(185,075)	55,444	(129,631)
713260	Pontotoc County School District	2,442,997	1,923,791	1,593	133	300,046	196,296	498,068	178,118	833,465	7,126	1,018,709	(262,389)	46,665	(215,724)
713270	Poplarville School District	1,405,533	1,107,037	917	76	172,660	111,833	285,486	102,497	479,614	20,804	602,915	(150,991)	27,795	(123,196)
713280	Prentiss County School District	1,862,920	1,489,509	1,233	103	232,313	142,374	376,023	137,909	645,317	9,985	793,211	(203,157)	38,634	(164,523)
713290	Quitman School District	1,446,757	1,073,513	889	74	167,432	29,229	197,624	99,393	465,090	62,530	627,013	(146,418)	(19,261)	(165,679)
713300	Quitman County School District	1,043,353	837,325	693	58	130,594	77,704	209,049	77,525	362,764	41,753	482,042	(114,204)	16,188	(98,016)
713310	Rankin County School District	13,138,591	10,364,852	8,583	715	1,616,565	851,852	2,477,715	959,648	4,490,481	53,566	5,503,695	(1,413,680)	274,431	(1,139,249)
713320	Richton School District	470,147	355,806	295	25	55,494	0	55,814	32,943	154,150	32,008	219,101	(48,529)	(12,523)	(61,052)
713330	Scott County School District	2,801,250	2,214,836	1,834	153	345,439	139,956	487,382	205,064	959,558	60,067	1,224,689	(302,085)	43,743	(258,342)
713340	Senatobia School District	1,265,176	1,000,371	828	69	156,024	115,673	272,594	92,621	433,402	8,049	534,072	(136,442)	29,391	(107,051)
713360	Simpson County School District	2,650,097	2,095,980	1,736	145	326,902	154,518	483,301	194,060	908,065	5,527	1,107,652	(285,874)	46,962	(238,912)
713370	Smith County School District	1,795,195	1,429,319	1,184	99	222,925	78,452	302,660	132,336	619,240	62,357	813,933	(194,947)	(3,706)	(198,653)
713380	South Delta School District	786,195	613,327	508	42	95,658	22,291	118,499	56,786	265,719	27,612	350,117	(83,653)	(2,940)	(86,593)
713390	South Panola School District	3,369,549	2,657,498	2,201	183	414,480	244,024	660,888	246,049	1,151,338	2,784	1,400,171	(362,461)	73,970	(288,491)
713400	South Pike School District	1,414,366	1,047,609	868	72	163,391	72,751	237,082	96,995	453,867	59,853	610,715	(142,885)	34,699	(108,186)
713410	South Tippah School District	2,119,096	1,627,413	1,348	112	253,821	51,129	306,410	150,677	705,062	798	856,537	(221,966)	22,047	(199,919)
713430	Starkville-Oktibbeha	4,308,861	3,409,491	2,823	235	531,765	419,537	954,360	315,674	1,477,132	13,353	1,806,159	(465,026)	113,142	(351,884)
713440	Stone County School District	1,799,121	1,438,462	1,191	99	224,351	116,980	342,621	133,183	623,201	57,951	814,335	(196,194)	(100)	(196,294)
713450	Sunflower School District	2,851,308	2,248,359	1,862	155	350,668	136,273	488,958	208,168	974,082	193,079	1,375,329	(306,657)	(22,704)	(329,361)
713460	Tate County School District	1,517,426	1,148,179	951	79	179,077	11,670	191,777	106,306	497,439	58,876	662,621	(156,602)	(8,741)	(165,343)



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments			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	Difference Between Expected and Actual Assumptions	and Actual Experience		Employer Contributions			
713470	Tishomingo Co School District	2,227,063	1,769,888	1,466	122	276,042	169,353	446,983	163,868	766,788	0	930,656	(241,398)	54,453	(186,945)
713480	Tunica County School District	1,646,005	1,271,607	1,053	88	198,328	27,626	227,095	117,734	550,912	23,052	691,698	(173,437)	(14,040)	(187,477)
713490	Tupelo School District	5,479,811	4,363,386	3,613	301	680,540	490,358	1,174,812	403,992	1,890,399	12,494	2,306,885	(595,130)	114,176	(480,954)
713500	Union County School District	1,877,643	1,517,700	1,257	105	236,710	171,449	409,521	140,519	657,530	2,411	800,460	(207,002)	44,976	(162,026)
713510	Union School District	730,249	565,328	468	39	88,172	72,148	160,827	52,342	244,923	3,696	300,961	(77,106)	18,807	(58,299)
713520	Vicksburg-Warren School District	5,475,885	4,236,149	3,508	292	660,696	160,826	825,322	392,211	1,835,274	8,359	2,235,844	(577,776)	28,371	(549,405)
713530	Walthall County School District	1,482,091	1,153,513	955	80	179,909	101,743	282,687	106,800	499,749	64,171	670,720	(157,330)	(2,153)	(159,483)
713540	Water Valley School District	809,752	652,184	540	45	101,719	54,308	156,612	60,384	282,553	28,720	371,657	(88,952)	3,215	(85,737)
713550	Wayne County School District	2,417,477	1,840,744	1,524	127	287,094	61,979	350,724	170,428	797,486	289,240	1,257,154	(251,062)	(21,382)	(272,444)
713560	Webster County School District	1,374,124	1,061,323	879	73	165,530	121,623	288,105	98,264	459,809	9,310	567,383	(144,756)	28,853	(115,903)
713570	West Bolivar School District	983,480	761,135	630	53	118,711	13,196	132,590	70,471	329,755	195,686	595,912	(103,813)	(53,298)	(157,111)
713580	West Jasper School District	1,146,412	896,753	743	62	139,863	71,869	212,537	83,027	388,510	33,032	504,569	(122,310)	12,845	(109,465)
713590	West Point School District	2,192,710	1,706,650	1,413	118	266,180	37,364	305,075	158,013	739,391	70,601	968,005	(232,773)	(17,606)	(250,379)
713600	West Tallahatchie School District	632,097	524,947	435	36	81,874	71,315	153,660	48,603	227,429	131,046	407,078	(71,598)	(12,200)	(83,798)
713610	Western Line School District	1,659,746	1,268,559	1,051	88	197,852	116,950	315,941	117,452	549,592	2,395	669,439	(173,021)	47,487	(125,534)
713620	Wilkinson County School District	865,698	646,851	536	45	100,887	7,474	108,942	59,890	280,242	50,474	390,606	(88,225)	(18,122)	(106,347)
713630	Winona County School District	976,610	765,707	634	53	119,424	46,812	166,923	70,894	331,736	97,702	500,332	(104,436)	(29,032)	(133,468)
713640	Yazoo City School District	1,664,653	1,228,179	1,017	85	191,554	109,607	302,263	113,713	532,098	136,663	782,474	(167,513)	15,729	(151,784)
713650	Yazoo County School District	1,115,004	873,134	723	60	136,179	105,355	242,317	80,841	378,278	59,970	519,089	(119,088)	501	(118,587)
	Total School Districts	341,505,212	266,251,890	220,490	18,370	41,526,266	22,546,488	64,311,614	24,651,390	115,351,283	10,667,499	150,670,172	(36,314,544)	3,595,061	(32,719,483)
<b>CAFR STATE AGENCIES:</b>															
721300	Office of Workforce	0	18,286	15	1	2,852	23,854	26,722	1,693	7,922	0	9,615	(2,494)	4,418	1,924
721310	MS School for the Deaf	0	510,486	423	35	79,619	665,946	746,023	47,264	221,164	0	268,428	(69,626)	123,323	53,697
721320	MS Board of Psychology	0	4,571	4	0	713	5,963	6,680	423	1,981	0	2,404	(623)	1,104	481
721330	MS School of the Arts	200,230	153,141	127	11	23,885	169,573	193,596	14,179	66,347	154	80,680	(20,887)	43,452	22,565
721340	MS State Board of Examiners for Prof Counselors	5,889	4,571	4	0	713	1,889	2,606	423	1,981	6	2,410	(623)	1,196	573
721350	MS Dept Of Child Protection Services	7,785,395	6,086,036	5,040	420	949,215	1,571,426	2,526,101	563,486	2,636,722	585,631	3,785,839	(830,085)	1,502,409	672,324
721360	MS Board Of Optometry	5,889	4,571	4	0	713	1,098	1,815	423	1,981	6	2,410	(623)	1,143	520
721380	Office Of State Public Defender	100,115	87,618	73	6	13,665	15,105	28,849	8,112	37,960	15,123	61,195	(11,950)	(1,988)	(13,938)
721390	Board Of Tax Appeals	29,446	22,857	19	2	3,565	2,449	6,035	2,116	9,903	4,929	16,948	(3,117)	(848)	(3,965)
721410	MS State Board Of Physical Therapy	11,778	9,143	8	1	1,426	296	1,731	846	3,961	4,583	9,390	(1,247)	(1,106)	(2,353)
721430	Military Department - Adjutant General's Office	577,132	431,234	357	30	67,258	33,151	100,796	39,927	186,828	20,209	246,964	(58,817)	5,806	(53,011)
721470	Mississippi State Bar	106,004	81,523	68	6	12,715	5,602	18,391	7,548	35,319	11,042	53,909	(11,119)	(3,492)	(14,611)
721480	MS Capital Post-Conviction Counsel	53,002	35,047	29	2	5,466	6,747	12,244	3,245	15,184	7,203	25,632	(4,780)	1,415	(3,365)
721490	MS Board Of Geologists	5,889	4,571	4	0	713	243	960	423	1,981	113	2,517	(623)	57	(566)
721500	MS Dept Of Transportation	16,259,816	11,245,605	9,313	776	1,753,933	31,722	1,795,744	1,041,194	4,872,059	1,968,365	7,881,618	(1,533,807)	(390,491)	(1,924,298)
721510	South MS Regional Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0
721520	MS Dept Of Corrections	9,404,899	7,033,075	5,824	485	1,096,921	0	1,103,230	651,169	3,047,018	1,454,791	5,152,978	(959,253)	(654,022)	(1,613,275)
721530	Archives & History Dept	783,251	632,375	524	44	98,629	90,993	190,190	58,550	273,971	47,146	379,667	(86,251)	19,896	(66,355)



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	Net Difference Between Projected and Actual			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							
		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	Total Change of Assumptions	Employer Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Employer Contributions	Total Deferred Inflows of Resources					
721540	Legislative Peer Committee	129,560	105,142	87	7	16,399	17,298	33,791	9,735	45,552	14,094	69,381	(14,340)	(3,658)	(17,998)	
721550	MS Public Service Commission	424,015	332,187	275	23	51,810	15,746	67,854	30,756	143,917	38,357	213,030	(45,308)	(7,953)	(53,261)	
721560	Dept Of Environmental Quality	2,120,077	1,569,509	1,300	108	244,790	38,073	284,271	145,316	679,976	123,337	948,629	(214,068)	(10,682)	(224,750)	
721570	MS State Hospital	6,536,905	4,463,957	3,697	308	696,226	0	700,231	413,303	1,933,970	1,906,846	4,254,119	(608,847)	(686,524)	(1,295,371)	
721590	MS Real Estate Commission	106,004	86,094	71	6	13,428	10,213	23,718	7,971	37,300	2,777	48,048	(11,743)	2,641	(9,102)	
721600	Mississippi State Senate Staff	229,675	159,237	132	11	24,836	19,022	44,001	14,743	68,988	28,382	112,113	(4,267)	(25,986)	(25,986)	
721610	Mississippi State Senate Members	241,453	193,522	160	13	30,183	20,880	51,236	17,918	83,842	14,372	116,132	(26,395)	288	(26,107)	
721620	MS House Of Representatives Staff	276,788	210,284	174	15	32,797	6,352	39,338	19,469	91,104	14,965	125,538	(28,681)	(752)	(29,433)	
721630	MS House Of Representatives Members	624,245	475,424	394	33	74,150	18,773	93,350	44,018	205,973	11,252	261,243	(64,844)	1,932	(62,912)	
721640	Attorney General'S Office	1,584,169	1,180,179	977	81	184,068	2,278	187,404	109,269	511,302	71,278	691,849	(160,967)	(14,274)	(175,241)	
721650	MS Arts Commission	53,002	44,190	37	3	6,892	6,953	13,885	4,091	19,145	9,670	32,906	(6,027)	(1,928)	(7,955)	
721660	Boswell Regional Center	6,902,030	2,814,449	2,331	194	438,959	175,382	616,866	260,581	1,219,335	3,595,438	5,075,354	(383,867)	(689,795)	(1,073,662)	
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,000,997	5,570,232	4,613	384	868,767	1,534,558	2,408,322	515,730	2,413,254	16,045	2,945,029	(759,733)	286,722	(473,011)	
721680	State Insurance Department	677,247	510,471	423	35	79,616	15,811	95,885	47,263	221,157	50,885	319,305	(69,624)	(10,831)	(80,455)	
721690	Ellisville State School	6,784,248	4,732,145	3,919	327	738,054	0	742,300	438,134	2,050,160	2,037,769	4,526,063	(645,425)	(713,018)	(1,358,443)	
721700	MS Port Authority/Gulfport	182,562	142,475	118	10	22,221	16,050	38,399	13,191	61,726	0	74,917	(19,432)	6,782	(12,650)	
721710	State Dept Of Health	9,917,251	6,863,172	5,684	474	1,070,422	343,845	1,420,425	635,439	2,973,409	1,342,648	4,951,496	(936,080)	(407,910)	(1,343,990)	
721720	State Soil & Water Conservation	64,780	59,428	49	4	9,269	22,454	31,776	5,502	25,747	2,856	34,105	(8,105)	4,438	(3,667)	
721730	Banking & Consumer Finance	453,461	313,140	259	22	48,839	55,804	104,924	28,993	135,665	45,501	210,159	(42,710)	14,626	(28,084)	
721740	Yellow Creek Port Authority	58,891	44,952	37	3	7,011	5,048	12,099	4,162	19,475	564	24,201	(6,131)	1,052	(5,079)	
721750	MS Workers Compensation Commission	300,344	223,998	185	15	34,936	878	36,014	20,739	97,045	14,702	132,486	(30,551)	(3,682)	(34,233)	
721760	Veterans Home Purchase Board	100,115	71,618	59	5	11,170	5,440	16,674	6,631	31,028	8,227	45,886	(9,768)	97	(9,671)	
721770	MS State Personnel Board	223,786	172,951	143	12	26,974	2,167	29,296	16,013	74,929	23,925	114,867	(23,589)	(11,900)	(35,489)	
721780	State Veterans Affairs Board	1,984,628	1,521,509	1,260	105	237,304	5,828	244,497	140,872	659,180	482,476	1,282,528	(207,521)	(134,803)	(342,324)	
721790	State Fair Commission	0	0	0	0	0	12,954	12,954	0	0	104,948	104,948	0	(22,982)	(22,982)	
721800	MS Dept Of Information Technology Services	653,691	477,710	396	33	74,507	14,869	89,805	44,230	206,963	76,969	328,162	(65,156)	(28,889)	(94,045)	
721810	State Aid Road Construction	294,455	207,236	172	14	32,322	16,772	49,280	19,187	89,783	27,894	136,864	(28,265)	303	(27,962)	
721820	Rehabilitation Services	5,506,312	4,071,580	3,372	281	635,028	413,143	1,051,824	376,974	1,763,976	312,692	2,453,642	(555,330)	39,589	(515,741)	
721830	MS Gaming Commission	553,576	419,805	348	29	65,475	0	65,852	38,868	181,877	51,702	272,447	(57,258)	(18,703)	(75,961)	
721840	MS Department Of Revenue	3,498,128	2,603,403	2,156	180	406,043	6,638	415,017	241,041	1,127,902	417,127	1,786,070	(355,083)	(142,135)	(497,218)	
721850	Joint Legislative Budget Office	170,784	140,951	117	10	21,984	47,694	69,805	13,050	61,066	159	74,275	(19,225)	14,638	(4,587)	
721860	MS Finance And Administration	2,320,307	1,345,511	1,114	93	209,854	66,872	277,933	124,576	582,931	645,940	1,353,447	(183,516)	(94,672)	(278,188)	
721870	MS Cosmetology Board	58,891	41,142	34	3	6,417	9,062	15,516	3,809	17,825	7,972	29,606	(5,611)	584	(5,027)	
721880	Board Social Workers, Marriage, Family Therapists	11,778	8,381	7	1	1,307	128	1,443	776	3,631	5,597	10,004	(1,143)	(1,290)	(2,433)	
721890	MS Library Commission	247,342	169,903	141	12	26,499	5,451	32,103	15,731	73,609	25,978	115,138	(23,173)	(2,227)	(25,400)	
721900	MS Emergency Management	824,475	648,375	537	45	101,124	200,100	301,800	60,031	280,903	13,924	354,858	(88,433)	49,754	(38,679)	
721910	MS Secretary Of State	512,352	418,282	346	29	65,238	40,920	106,533	38,727	181,217	19,443	239,387	(57,050)	(1,055)	(58,105)	
721920	MS Dept Of Human Services	9,022,107	6,549,270	5,424	452	1,021,464	603,676	1,631,016	606,375	2,837,413	2,086,124	5,529,912	(893,266)	(1,727,385)	(2,620,651)	
721930	MS Board Of Nursing	153,117	115,047	95	8	17,943	14,868	32,914	10,652	49,843	7,377	67,872	(15,691)	4,003	(11,688)	
721940	MS Dept Of Education	3,244,896	1,997,695	1,654	138	311,573	85,820	399,185	184,960	865,484	778,844	1,829,288	(272,469)	(122,105)	(394,574)	



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	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							
		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	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources						
721950	MS Community College Board	282,677	195,046	162	13	30,421	101,479	132,075	18,059	84,502	152,481	255,042	(26,603)	8,647	(17,956)	
721960	Military Department - Army Guard	1,425,163	1,107,037	917	76	172,660	113,722	287,375	102,497	479,614	0	582,111	(150,991)	46,303	(104,688)	
721970	Military Department - Air Guard	906,922	723,803	599	50	112,889	46,686	160,224	67,015	313,581	55,018	435,614	(98,721)	(4,743)	(103,464)	
721980	Military Department - Ycp (Shelby Base Ops)	376,903	276,569	229	19	43,135	10,227	53,610	25,607	119,821	17,091	162,519	(37,722)	1,366	(36,356)	
721990	Educational Television (MS Public Broadcasting)	488,796	341,330	283	24	53,236	11,021	64,564	31,603	147,878	68,413	247,894	(46,555)	(24,452)	(71,007)	
722010	Pearl River Basin Development Dist.	0	0	0	0	0	14	14	0	0	8,182	8,182	0	(3,409)	(3,409)	
722020	MS Dept Of Wildlife, Fisheries & Parks	2,597,095	2,127,217	1,762	147	331,774	219,228	552,911	196,952	921,598	171,845	1,290,395	(290,135)	6,632	(283,503)	
722040	Public Employees Retirement System	848,031	627,803	520	43	97,916	11,238	109,717	58,126	271,990	40,462	370,578	(85,627)	(3,243)	(88,870)	
722050	MS Bureau Of Narcotics	630,134	559,995	464	39	87,340	101,336	189,179	51,848	242,613	103,184	397,645	(76,379)	(28,851)	(105,230)	
722060	North MS Regional Center	4,493,386	3,093,303	2,562	213	482,450	330,287	815,512	286,399	1,340,146	982,308	2,608,853	(421,901)	(178,838)	(600,739)	
722070	MS Oil & Gas Board	176,673	132,570	110	9	20,676	19,343	40,138	12,274	57,435	8,265	77,974	(18,081)	1,581	(16,500)	
722080	MS Animal Health Board	141,338	100,570	83	7	15,686	7,603	23,379	9,311	43,571	17,243	70,125	(13,717)	(2,468)	(16,185)	
722090	State Treasurer's Office	164,895	142,475	118	10	22,221	25,827	48,176	13,191	61,726	27,816	102,733	(19,432)	(5,950)	(25,382)	
722110	Medicaid Division	4,882,067	3,846,820	3,186	265	599,973	223,159	826,583	356,164	1,666,601	294,124	2,316,889	(524,674)	18,064	(506,610)	
722120	MS Dept Of Agriculture & Commerce	1,166,043	888,372	736	61	138,556	153,351	292,704	82,251	384,879	15,358	482,488	(121,167)	35,938	(85,229)	
722130	MS Office Of State Auditor	753,805	561,518	465	39	87,578	64,837	152,919	51,989	243,273	24,153	319,415	(76,586)	28,321	(48,265)	
722150	Governor's Office	100,115	94,475	78	7	14,735	30,514	45,334	8,747	40,931	26,584	76,262	(12,886)	(1,103)	(13,989)	
722170	MS State Board Of Pharmacy	94,226	76,952	64	5	12,002	14,733	26,804	7,125	33,339	2,231	42,695	(10,496)	4,204	(6,292)	
722180	MS Supreme Court	1,419,274	1,131,418	937	78	176,463	89,499	266,977	104,754	490,177	2,549	597,480	(154,316)	27,743	(126,573)	
722190	Barber Examiners Board	17,667	10,667	9	1	1,664	672	2,346	988	4,621	3,745	9,354	(1,455)	(101)	(1,556)	
722200	Grand Gulf Military	29,446	15,238	13	1	2,377	4,787	7,178	1,411	6,602	10,713	18,726	(2,078)	(1,424)	(3,502)	
722220	MS Development Authority	1,207,266	873,134	723	60	136,179	23,491	160,453	80,841	378,278	112,154	571,273	(119,088)	(32,599)	(151,687)	
722230	Mental Health Dept Of MS	488,796	389,330	322	27	60,722	41,497	102,568	36,047	168,674	17,211	221,932	(53,101)	(5,153)	(58,254)	
722240	MS Motor Vehicle Commission	17,667	13,714	11	1	2,139	2,092	4,243	1,270	5,942	967	8,179	(1,870)	544	(1,326)	
722250	District Attorneys & Staff	1,136,597	869,325	720	60	135,585	44,909	181,274	80,488	376,627	10,003	467,118	(118,569)	11,079	(107,490)	
722260	State Architecture Board	11,778	9,143	8	1	1,426	518	1,953	846	3,961	221	5,028	(1,247)	126	(1,121)	
722270	East MS State Hospital	4,829,065	3,153,493	2,611	218	491,838	0	494,667	291,972	1,366,223	1,472,731	3,130,926	(430,110)	(489,361)	(919,471)	
722280	MS State Board Of Contractors	82,447	63,237	52	4	9,863	1,415	11,334	5,855	27,397	4,098	37,350	(8,625)	(1,494)	(10,119)	
722290	State Fire Academy	329,790	261,331	216	18	40,759	20,464	61,457	24,196	113,219	8,976	146,391	(35,643)	556	(35,087)	
722310	Hudspeth Center	0	2,294,835	1,900	158	357,916	2,993,683	3,353,657	212,471	994,217	0	1,206,688	(312,996)	554,386	241,390	
722320	Professional Engineers & Land Surveyors Board	23,556	14,476	12	1	2,258	152	2,423	1,340	6,272	8,011	15,623	(1,974)	(1,879)	(3,853)	
722360	MS Ethics Commission	35,335	26,666	22	2	4,159	2,268	6,451	2,469	11,553	1,369	15,391	(3,637)	372	(3,265)	
722370	Nursing Home Administrators Board	11,778	9,143	8	1	1,426	413	1,848	846	3,961	13	4,820	(1,247)	125	(1,122)	
722390	MS Judicial Performance Commission	5,889	13,714	11	1	2,139	13,355	15,506	1,270	5,942	11,067	18,279	(1,870)	253	(1,617)	
722450	MS Dept Of Employment Security	2,661,875	2,099,789	1,739	145	327,496	380,021	709,401	194,413	909,715	60,994	1,165,122	(286,394)	44,484	(241,910)	
722490	State Dental Examiners Board	35,335	31,238	26	2	4,872	15,446	20,346	2,892	13,533	21,959	20,346	(2,892)	1,720	(2,541)	
722510	MS Forestry Commission	1,460,498	1,094,085	906	76	170,640	19,790	191,412	101,298	474,003	217,495	792,796	(149,224)	(141,465)	(290,689)	
722520	Medical Licensure Board	111,893	73,904	61	5	11,527	13,729	25,322	6,843	32,018	26,063	64,924	(10,080)	(1,875)	(11,955)	
722530	Public Accountancy Board Of MS	29,446	19,809	16	1	3,090	1,310	4,417	1,834	8,582	3,888	14,304	(2,702)	(490)	(3,192)	
722590	Board Of Funeral Services	5,889	4,571	4	0	713	601	1,318	423	1,981	189	2,593	(623)	77	(546)	



**Schedule B - OPEB Amounts by Employer**

As of and for the fiscal year ended 6/30/2022

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, 2021	June 30, 2022	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments			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 of Resources				
		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	Difference Between Expected and Actual Experience	and Proportionate Share of Resources					
722600	Administrative Office Of The Courts/Trial Support	1,637,171	1,209,893	1,002	83	188,702	51,349	241,136	112,020	524,175	69,969	706,164	(165,019)	6,939	(158,080)
722620	MS Dept Of Marine Resources	812,696	644,565	534	44	100,530	64,735	165,843	59,678	279,252	23,970	362,900	(87,913)	20,015	(67,898)
722630	Mississippi Auctioneers Commission	0	0	0	0	0	0	0	0	0	2,370	2,370	0	(1,134)	(1,134)
	Total CAFR State Agencies	144,306,602	106,661,839	88,334	7,360	16,635,631	11,774,678	28,506,003	9,875,470	46,210,307	22,647,415	78,733,192	(14,547,784)	(3,894,256)	(18,442,040)
<b>UNIVERSITIES/OTHER STATE AGENCIES:</b>															
721370	Charter School Authorizer Board	17,667	12,190	10	1	1,901	8,047	9,959	1,129	5,281	2,883	9,293	(1,663)	2,261	598
721460	MS Business Finance Corp	23,556	16,762	14	1	2,614	446	3,075	1,552	7,262	1,708	10,522	(2,286)	(123)	(2,409)
721580	MS Industries For The Blind	441,683	318,473	264	22	49,671	63,956	113,913	29,486	137,976	73,646	241,108	(43,437)	9,851	(33,586)
722100	Pearl River Valley Water Supply	553,576	392,377	325	27	61,198	45,012	106,562	36,329	169,994	49,857	256,180	(53,517)	(94)	(53,611)
722160	Pat Harrison Waterway District	164,895	117,332	97	8	18,300	0	18,405	10,863	50,833	33,579	95,275	(16,003)	(12,955)	(28,958)
722210	Tombigbee River Valley Water Mgt	76,558	70,856	59	5	11,051	20,581	31,696	6,560	30,698	4,718	41,976	(9,664)	2,336	(7,328)
722330	University Medical Center	47,990,307	35,246,140	29,179	2,434	5,497,199	1,475,087	7,003,899	3,263,334	15,270,069	3,587,791	22,121,194	(4,807,288)	(200,841)	(5,008,129)
722340	University Of Southern MS	11,548,533	8,920,294	7,387	616	1,391,264	187,786	1,587,053	825,901	3,864,639	76,173	4,766,713	(1,216,654)	74,674	(1,141,980)
722400	Alcorn State University	3,180,116	2,351,215	1,947	162	366,710	4,875	373,694	217,691	1,018,643	504,120	1,740,454	(320,686)	(131,143)	(451,829)
722410	Jackson State University	5,253,081	4,109,674	3,403	284	640,970	115,955	760,612	380,501	1,780,480	570,355	2,731,336	(560,525)	(250,100)	(810,625)
722420	University Of Mississippi	17,066,623	13,202,158	10,933	911	2,059,089	634,356	2,705,289	1,222,345	5,719,718	121,327	7,063,390	(1,800,665)	295,198	(1,505,467)
722430	Mississippi State University	26,742,421	20,546,848	17,015	1,418	3,204,612	1,561,938	4,784,983	1,902,365	8,901,741	49,684	10,853,790	(2,802,419)	390,606	(2,411,813)
722470	MS University Of Women	2,037,630	1,592,366	1,319	110	248,355	123,402	373,186	147,432	689,878	9,470	846,780	(217,185)	36,013	(181,172)
722480	MS Valley State University	2,243,749	1,609,889	1,333	111	251,088	2,683	255,215	149,054	697,470	385,033	1,231,557	(219,575)	(99,129)	(318,704)
722540	University Press Of MS	111,893	104,380	86	7	16,280	29,576	45,949	9,664	45,222	4,545	59,431	(14,237)	5,776	(8,461)
722550	MS Institutions Of Higher Learning	435,794	337,521	280	23	52,642	5,235	58,180	31,250	146,228	23,439	200,917	(46,035)	(11,141)	(57,176)
722560	Delta State University	2,661,875	2,068,551	1,713	143	322,624	95,555	420,035	191,520	896,182	53,810	1,141,512	(282,133)	20,308	(261,825)
722570	MS Prison Industries	170,784	127,237	105	9	19,845	35,927	55,886	11,780	55,124	30,589	97,493	(17,354)	819	(16,535)
	Total Universities/Other State Agencies	120,720,741	91,144,263	75,469	6,292	14,215,413	4,410,417	18,707,591	8,438,756	39,487,438	5,582,727	53,508,921	(12,431,326)	132,316	(12,299,010)
	Grand Total All	643,682,000	492,684,000	408,000	34,000	76,842,000	40,602,944	117,886,944	45,616,000	213,451,000	40,602,923	299,669,923	(67,198,000)	0	(67,198,000)



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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	2023	2024	2025	2026	2027	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
<b>LIBRARIES:</b>											
711420	Choctaw County Library	12,760	14,788	15,108	12,517	2,457	2,657	1,263	(338)	(436)	(176)
711430	Amory Municipal Library	12,760	14,788	15,108	12,517	(1,357)	(971)	(559)	(368)	1,742	695
711440	Evans Memorial Library	8,507	9,859	10,072	8,345	(1,155)	(798)	(893)	(605)	799	320
711450	Wilkinson County Library System	4,253	4,929	5,036	4,172	(1,842)	(2,539)	(2,272)	(1,875)	(146)	(57)
711460	Covington County Library System	29,065	33,684	34,412	28,511	(217)	33	(301)	(945)	(267)	(104)
711470	Sharkey Issaquena County Library System	12,760	14,788	15,108	12,517	(1,066)	(914)	(1,062)	(813)	(436)	(176)
711490	Wayne Co Library System	38,989	45,185	46,163	38,246	(4,019)	(3,811)	(3,861)	(2,300)	(1,150)	(463)
711500	Benton Co Library System	17,013	19,717	20,144	16,689	(1,342)	(372)	(733)	(1,205)	1,597	638
711510	Lamar Co Library	63,800	73,939	75,539	62,585	(6,362)	(6,750)	(7,773)	(5,896)	(4,720)	(1,888)
711520	Bolivar Co Library	38,280	44,364	45,323	37,551	(4,999)	(6,751)	(6,442)	(3,883)	(2,396)	(960)
711530	Carnegie Public Library	18,431	21,360	21,822	18,080	(5,765)	(6,244)	(6,343)	(4,026)	(1,899)	(763)
711540	Carroll Co Library System	8,507	9,859	10,072	8,345	(753)	(583)	(508)	(543)	(290)	(114)
711550	Central Miss Regional Library	236,061	273,576	279,495	231,564	(36,479)	(32,722)	(34,822)	(27,033)	(15,867)	(6,348)
711560	Copiah-Jefferson Regional Library System	12,760	14,788	15,108	12,517	(2,850)	(3,044)	(2,850)	(2,921)	(1,525)	(611)
711570	Dixie Regional Library System	54,585	63,259	64,628	53,545	(5,588)	(5,132)	(5,653)	(4,344)	(3,135)	(1,252)
711580	East Miss Regional Library	38,280	44,364	45,323	37,551	(2,655)	(2,448)	(2,557)	(2,276)	(2,396)	(960)
711590	Elizabeth Jones Library	21,267	24,646	25,180	20,862	(3,199)	(2,250)	(2,148)	(626)	1,452	580
711600	First Regional Library	334,596	387,771	396,161	328,224	(28,308)	(24,033)	(26,340)	(19,271)	1,275	512
711610	Greenwood-Leflore Public Library System	34,027	39,434	40,288	33,379	(3,852)	(2,837)	(3,330)	(3,421)	1,016	407
711620	Hancock Co Library System	104,916	121,589	124,220	102,918	(9,671)	(6,823)	(5,946)	(3,907)	(5,762)	(2,305)
711630	Harriette Person Memorial Library	8,507	9,859	10,072	8,345	(714)	(608)	(703)	(543)	(290)	(114)
711640	Harrison Co Library System	193,527	224,283	229,135	189,841	(18,351)	(15,406)	(16,136)	(11,042)	(8,969)	(3,592)
711650	The Library - Hattiesburg; Petal	67,345	78,047	79,736	66,062	(8,845)	(8,453)	(10,074)	(8,875)	422	171
711660	Judge George W. Armstrong Library	28,356	32,862	33,573	27,816	(4,101)	(3,170)	(2,233)	(2,159)	(1,331)	(535)
711670	Humphreys Co Library System	8,507	9,859	10,072	8,345	(1,904)	(1,438)	(1,477)	(1,620)	(1,198)	(475)
711680	Jackson-George Regional Library	250,238	290,007	296,281	245,472	(23,056)	(21,307)	(24,148)	(20,503)	(10,907)	(4,361)
711690	Jackson-Hinds Library System	195,654	226,748	231,653	191,927	(43,441)	(42,346)	(42,276)	(37,015)	(19,569)	(7,828)
711700	Jennie Stephens Smith Library	19,849	23,003	23,501	19,471	(1,162)	(1,201)	(2,724)	(1,774)	48	18
711710	Kemper-Newton Library	32,609	37,791	38,609	31,988	(996)	(1,639)	(2,649)	(1,834)	(388)	(155)
711720	Laurel-Jones Co Library	46,787	54,222	55,395	45,896	(4,875)	(4,578)	(4,472)	(2,378)	(510)	(201)
711730	Lee-Itawamba Library System	88,611	102,694	104,915	86,924	(10,611)	(9,811)	(10,152)	(6,601)	(4,298)	(1,717)
711740	Lincoln-Lawrence-Franklin Regional Library System	63,800	73,939	75,539	62,585	(10,334)	(8,423)	(8,253)	(4,718)	1,088	433
711750	Long Beach Public Library	21,267	24,646	25,180	20,862	(1,780)	(1,466)	(1,730)	(1,355)	(726)	(291)
711760	Columbus-Lowndes Public Library	46,078	53,401	54,556	45,200	(5,781)	(4,924)	(5,346)	(4,065)	59	27
711770	Madison Co-Canton Public Library	130,436	151,165	154,436	127,952	(5,478)	(3,591)	(5,772)	(4,835)	(2,278)	(909)
711780	Marks-Quitman Co Public Library	8,507	9,859	10,072	8,345	(1,593)	(762)	(703)	(543)	(290)	(114)
711790	Marshall Co Library System	25,520	29,576	30,216	25,034	(2,206)	(2,506)	(2,506)	(1,750)	1,306	527
711800	Meridian-Lauderdale Co Library	56,002	64,902	66,307	54,936	(6,904)	(8,202)	(7,647)	(4,245)	83	36
711810	Mid Miss Regional Library System	126,891	147,057	150,239	124,475	(12,749)	(9,757)	(10,962)	(8,197)	(2,156)	(865)



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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.37% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.37% Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
711820	Neshoba Co Public Library	17,013	19,717	20,144	16,689	(2,738)	(1,958)	(2,679)	(1,961)	1,597	638
711830	Northeast Regional Library	70,180	81,333	83,093	68,843	(7,469)	(6,375)	(7,192)	(4,410)	(37)	(19)
711840	Noxubee Co Library	8,507	9,859	10,072	8,345	(1,814)	(1,787)	(1,370)	(543)	(290)	(114)
711850	Oktibbeha Co Library System	41,825	48,471	49,520	41,028	(584)	167	199	1,983	4,924	1,967
711860	Pearl River Co Library System	43,242	50,114	51,199	42,419	(2,471)	(1,521)	(1,705)	532	(4,381)	(1,754)
711870	Pike-Amite-Walthall Library System	63,091	73,118	74,700	61,890	(7,410)	(6,726)	(6,216)	(3,627)	(2,337)	(934)
711880	Pine Forest Regional Library	34,027	39,434	40,288	33,379	(8,468)	(6,250)	(5,843)	(3,609)	1,016	407
711890	Yazoo Library Association	12,760	14,788	15,108	12,517	(2,489)	(2,281)	(1,602)	(86)	1,742	695
711900	South Miss Regional Library	42,533	49,293	50,359	41,723	(3,759)	(2,477)	(3,356)	(2,130)	(1)	1
711910	Sunflower Public Library	42,533	49,293	50,359	41,723	(7,691)	(7,023)	(6,231)	(5,130)	(364)	(145)
711920	Tallahatchie Co Library	8,507	9,859	10,072	8,345	(1,493)	(635)	(1,114)	(3,638)	(2,287)	(911)
711930	Tombigbee Regional Library System	29,773	34,505	35,252	29,206	(4,174)	(3,340)	(3,437)	(2,903)	(1,562)	(625)
711940	Warren Co-Vicksburg Public Library System	38,280	44,364	45,323	37,551	(2,819)	(2,056)	(3,029)	(2,433)	(1,307)	(526)
711950	Washington Co Library System	55,293	64,081	65,467	54,240	(5,825)	(4,703)	(4,729)	(2,855)	(1,889)	(754)
711960	Yalobusha Co Public Library System	4,253	4,929	5,036	4,172	(1,347)	(675)	(600)	(1,056)	(1,234)	(497)
	<b>Total Libraries</b>	<b>3,031,925</b>	<b>3,513,765</b>	<b>3,589,789</b>	<b>2,974,181</b>	<b>(344,768)</b>	<b>(303,260)</b>	<b>(321,997)</b>	<b>(242,514)</b>	<b>(88,858)</b>	<b>(35,541)</b>
<b>COMMUNITY COLLEGES:</b>											
711970	Coahoma Community College	847,833	982,573	1,003,831	831,685	(75,533)	(71,657)	(85,973)	(67,930)	(43,478)	(17,395)
711980	Copiah-Lincoln Community College	1,234,179	1,430,317	1,461,262	1,210,672	(117,644)	(99,211)	(110,439)	(88,496)	(37,618)	(15,052)
711990	East Central Community College	881,151	1,021,185	1,043,279	864,368	(73,148)	(54,822)	(63,213)	(49,688)	(29,190)	(11,676)
712000	East MS Community College	1,158,327	1,342,411	1,371,455	1,136,265	(126,438)	(113,729)	(115,933)	(86,479)	(32,123)	(12,853)
712010	Hinds Community College	4,361,095	5,054,170	5,163,519	4,278,032	(375,898)	(340,204)	(399,101)	(331,277)	(156,763)	(62,717)
712020	Holmes Community College	1,444,719	1,674,317	1,710,542	1,417,202	(143,209)	(114,055)	(122,382)	(90,158)	(51,888)	(20,758)
712030	Itawamba Community College	1,538,293	1,782,761	1,821,332	1,508,994	(161,231)	(129,426)	(137,965)	(113,036)	(51,272)	(20,513)
712040	Jones Co Junior College	1,434,795	1,662,815	1,698,791	1,407,467	(141,511)	(122,689)	(135,341)	(103,116)	(43,382)	(17,354)
712050	Meridian Community College	1,189,519	1,378,559	1,408,385	1,166,863	(109,715)	(107,801)	(126,014)	(104,527)	(49,522)	(19,813)
712060	MS Delta Community College	911,633	1,056,512	1,079,370	894,270	(105,447)	(86,207)	(96,026)	(78,328)	(38,760)	(15,507)
712070	MS Gulf Coast Community College	2,690,949	3,118,600	3,186,073	2,639,696	(235,773)	(207,853)	(245,764)	(200,755)	(126,396)	(50,564)
712080	Northeast MS Community College	1,273,877	1,476,324	1,508,265	1,249,614	(79,717)	(73,214)	(95,092)	(80,100)	(50,044)	(20,021)
712090	Northwest MS Community College	2,101,861	2,435,893	2,488,595	2,061,828	(225,756)	(209,835)	(235,472)	(168,353)	(86,856)	(34,744)
712100	Pearl River Community College	1,763,720	2,044,014	2,088,237	1,730,127	(95,767)	(77,736)	(100,261)	(80,658)	(42,275)	(16,911)
712110	Southwest MS Community College	770,564	893,024	912,345	755,888	(66,459)	(56,875)	(69,664)	(59,198)	(31,583)	(12,637)
	<b>Total Community Colleges</b>	<b>23,602,515</b>	<b>27,353,475</b>	<b>27,945,281</b>	<b>23,152,971</b>	<b>(2,133,246)</b>	<b>(1,865,314)</b>	<b>(2,138,640)</b>	<b>(1,702,099)</b>	<b>(871,150)</b>	<b>(348,515)</b>
<b>SCHOOL DISTRICTS:</b>											
712120	Aberdeen School District	674,155	781,293	798,197	661,315	(76,734)	(56,454)	(55,169)	(42,387)	(23,571)	(9,433)
712130	Alcorn County School District	1,707,718	1,979,112	2,021,931	1,675,192	(135,360)	(109,405)	(136,137)	(95,976)	(51,977)	(20,794)
712140	Amite County School District	675,573	782,936	799,875	662,706	(71,940)	(59,483)	(72,836)	(59,676)	(19,990)	(7,996)
712150	Amory School District	821,604	952,175	972,776	805,956	(62,617)	(49,842)	(60,704)	(46,167)	(29,152)	(11,662)



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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	2023	2024	2025	2026	2027	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
Share of	Share of	Share of	Share of								
Net OPEB	Net OPEB	Net OPEB	Net OPEB								
Liability	Liability	Liability	Liability								
712160	Attala County School District	770,564	893,024	912,345	755,888	(70,032)	(60,920)	(71,680)	(56,788)	(29,224)	(11,692)
712170	Baldwyn School District	451,563	523,327	534,649	442,963	(34,929)	(36,446)	(44,927)	(32,184)	(11,068)	(4,425)
712180	Bay St. Louis-Waveland School	1,061,918	1,230,680	1,257,307	1,041,693	(58,839)	(49,729)	(58,175)	(42,898)	(26,653)	(10,661)
712200	Benton County School District	552,226	639,987	653,833	541,708	(82,548)	(82,473)	(86,503)	(57,057)	(36,648)	(14,658)
712210	Biloxi School District	3,017,039	3,496,513	3,572,161	2,959,575	(110,245)	(108,018)	(174,268)	(149,409)	(70,746)	(28,305)
712220	Booneville School District	658,559	763,219	779,732	646,016	(48,004)	(35,679)	(41,236)	(30,515)	(11,785)	(4,717)
712230	Brookhaven School District	1,624,069	1,882,169	1,922,890	1,593,136	(143,656)	(127,622)	(139,970)	(102,672)	(56,924)	(22,774)
712240	Calhoun County School District	1,428,415	1,655,421	1,691,237	1,401,209	(99,710)	(80,653)	(102,119)	(75,938)	(35,904)	(14,364)
712250	Canton School District	1,802,000	2,088,378	2,133,561	1,767,678	(133,980)	(98,478)	(116,127)	(95,825)	(50,479)	(20,194)
712260	Carroll County School District	509,692	590,694	603,474	499,985	(60,216)	(60,216)	(62,659)	(41,399)	(13,960)	(5,588)
713800	Chickasaw County School District	1,233,470	1,429,495	1,460,423	1,209,977	133,694	155,009	144,656	171,305	211,594	84,635
712280	Choctaw County School District	962,674	1,115,664	1,139,801	944,338	(76,632)	(64,770)	(77,633)	(62,110)	(30,886)	(12,353)
712290	Claiborne County School District	764,184	885,630	904,791	749,629	(94,832)	(85,291)	(84,752)	(62,814)	(35,358)	(14,143)
712300	Clarksdale School District	1,404,312	1,627,489	1,662,700	1,377,565	(179,819)	(103,256)	(95,670)	(58,564)	(24,735)	(9,899)
712320	Cleveland School District	1,670,855	1,936,391	1,978,286	1,639,032	(204,661)	(172,506)	(176,202)	(142,488)	(87,924)	(35,174)
712330	Clinton School District	2,293,261	2,657,711	2,715,212	2,249,583	(158,061)	(148,448)	(195,464)	(149,273)	(93,574)	(37,437)
712340	Coahoma Co Agriculture High School District	0	0	0	0	(41,680)	(35,701)	(30,498)	(26,750)	(15,971)	(6,390)
712350	Coahoma County School District	812,389	941,495	961,865	796,916	(127,892)	(98,815)	(97,499)	(82,123)	(51,887)	(20,757)
712360	Coffeeville School District	342,394	396,808	405,393	335,873	(46,066)	(39,813)	(43,514)	(24,373)	647	255
712370	Columbia School District	937,862	1,086,909	1,110,425	919,999	(55,855)	(42,062)	(53,858)	(46,097)	(14,974)	(5,990)
712380	Columbus School District	1,967,880	2,280,620	2,329,962	1,930,399	(200,701)	(154,413)	(149,908)	(126,938)	(73,024)	(29,211)
712390	Copiah County School District	1,182,430	1,370,344	1,399,992	1,159,909	(117,949)	(98,805)	(113,197)	(81,497)	(44,562)	(17,827)
712400	Corinth School District	1,137,061	1,317,765	1,346,275	1,115,404	(96,587)	(85,904)	(96,927)	(89,104)	(44,465)	(17,784)
712410	Covington County School District	1,659,513	1,923,246	1,964,857	1,627,905	(121,727)	(105,194)	(130,519)	(109,679)	(49,242)	(19,701)
712420	Desoto County School District	14,951,213	17,327,291	17,702,175	14,666,446	(720,585)	(637,459)	(901,680)	(805,215)	(555,508)	(222,232)
712440	Durant School District	0	0	0	0	0	0	0	0	0	0
712450	East Jasper School District	581,290	673,670	688,245	570,219	(44,058)	(37,020)	(51,382)	(48,530)	(20,943)	(8,381)
712460	East Tallahatchie School District	624,533	723,785	739,444	612,638	(97,596)	(88,305)	(91,193)	(65,705)	(11,168)	(4,470)
712470	Enterprise School District	516,781	598,909	611,867	506,938	(27,980)	(26,997)	(32,819)	(26,379)	(12,388)	(4,955)
712480	Forest School District	853,504	989,145	1,010,546	837,248	(49,821)	(47,673)	(60,027)	(39,775)	(20,623)	(8,248)
712490	Forrest County School District	1,336,968	1,549,442	1,582,964	1,311,503	(114,136)	(98,944)	(119,534)	(86,185)	(42,399)	(16,963)
712500	Forrest Co Agriculture High School District	347,356	402,559	411,269	340,741	(26,735)	(20,407)	(20,377)	(14,706)	(4,061)	(1,622)
712510	Franklin County School District	784,033	908,633	928,292	769,100	(74,411)	(58,165)	(65,038)	(46,691)	(26,417)	(10,567)
712520	George County School District	2,170,623	2,515,583	2,570,009	2,129,281	(134,481)	(131,486)	(171,363)	(150,383)	(75,411)	(30,168)
712530	Greene County School District	1,027,183	1,190,425	1,216,180	1,007,618	(111,331)	(95,670)	(101,803)	(75,498)	(45,793)	(18,319)
712540	Greenville School District	2,518,689	2,918,964	2,982,117	2,470,717	(340,895)	(257,131)	(255,903)	(174,300)	(99,279)	(39,711)
712550	Greenwood School District	2,778,143	3,219,651	3,289,309	2,725,229	(279,162)	(226,485)	(269,734)	(226,968)	(103,058)	(41,229)
712560	Grenada School District	2,349,264	2,722,614	2,781,519	2,304,519	(181,319)	(167,716)	(200,047)	(151,832)	(66,631)	(26,657)
712570	Gulfport School District	2,998,608	3,475,153	3,550,339	2,941,495	(216,949)	(197,249)	(240,570)	(178,563)	(101,151)	(40,464)
712580	Hancock County School District	2,135,179	2,474,506	2,528,043	2,094,511	(114,888)	(97,815)	(122,972)	(101,430)	(47,158)	(18,870)





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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	2023	2024	2025	2026	2027	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
712590	Harrison County School District	7,371,045	8,542,467	8,727,287	7,230,653	(533,724)	(469,453)	(581,198)	(454,820)	(206,033)	(82,422)
712600	Hattiesburg School District	2,290,426	2,654,425	2,711,855	2,246,801	(258,228)	(179,012)	(196,277)	(144,232)	(64,439)	(25,781)
712610	Hazlehurst School District	801,755	929,172	949,275	786,485	(62,502)	(80,090)	(86,111)	(57,911)	(30,470)	(12,191)
712630	Hinds County School District	2,145,103	2,486,007	2,539,793	2,104,247	(318,237)	(250,555)	(234,112)	(153,740)	(70,002)	(28,004)
712640	Hollandale School District	364,370	422,276	431,412	357,430	(42,240)	(34,019)	(42,540)	(27,781)	(9,541)	(3,819)
712650	Holly Springs School District	687,624	796,903	814,144	674,527	(78,715)	(69,742)	(76,082)	(51,021)	(18,406)	(7,361)
712660	Holmes County School District	1,597,131	1,850,950	1,890,996	1,566,711	(195,610)	(161,491)	(173,545)	(103,439)	(40,577)	(16,234)
712670	Houston School District	0	0	0	0	(246,725)	(247,386)	(242,172)	(241,643)	(245,739)	(98,296)
712680	Humphreys County School District	817,351	947,246	967,740	801,783	(103,524)	(92,499)	(101,251)	(94,806)	(58,589)	(23,439)
712710	Itawamba County School District	1,887,067	2,186,964	2,234,280	1,851,125	(133,553)	(116,632)	(127,591)	(87,347)	(38,684)	(15,476)
712720	Jackson County School District	4,438,364	5,143,719	5,255,005	4,353,830	(258,507)	(217,638)	(289,769)	(232,232)	(164,847)	(65,947)
712730	Jackson Independent School District	13,541,230	15,693,230	16,032,760	13,283,318	(1,933,492)	(1,650,369)	(1,699,206)	(1,229,957)	(589,201)	(235,702)
712740	Jefferson County School District	833,655	966,142	987,045	817,777	(70,754)	(48,497)	(57,251)	(27,140)	(9,055)	(3,622)
712750	Jefferson Davis Co School District	879,733	1,019,542	1,041,601	862,978	(88,893)	(65,311)	(64,937)	(46,961)	(24,060)	(9,624)
712760	Jones County School District	4,354,006	5,045,954	5,155,126	4,271,078	(308,125)	(284,354)	(343,122)	(275,704)	(174,671)	(69,874)
712770	Kemper County School District	827,984	959,569	980,330	812,214	(68,202)	(63,185)	(69,688)	(36,936)	(21,203)	(8,481)
712780	Kosciusko School District	1,200,861	1,391,704	1,421,814	1,177,989	(85,223)	(68,555)	(86,400)	(62,741)	(32,124)	(12,852)
712790	Lafayette County School District	1,534,748	1,778,654	1,817,136	1,505,517	(111,655)	(113,079)	(141,026)	(103,003)	(46,069)	(18,433)
712800	Lamar County School District	5,802,979	6,725,201	6,870,703	5,692,453	(355,826)	(313,359)	(383,690)	(297,584)	(159,007)	(63,612)
712810	Lauderdale County School District	3,209,148	3,719,153	3,799,618	3,148,025	(291,816)	(244,605)	(279,548)	(190,415)	(98,904)	(39,572)
712820	Laurel School District	1,587,206	1,839,448	1,879,246	1,556,976	(250,320)	(218,994)	(222,184)	(158,793)	(45,139)	(18,056)
712830	Lawrence County School District	1,133,516	1,313,657	1,342,078	1,111,927	(83,799)	(60,309)	(70,691)	(54,342)	(37,447)	(14,978)
712840	Leake County School District	1,481,581	1,717,038	1,754,186	1,453,363	(140,303)	(109,575)	(122,195)	(84,373)	(61,676)	(24,674)
712850	Lee County School District	3,631,647	4,208,796	4,299,855	3,562,477	(308,458)	(261,803)	(298,193)	(227,745)	(123,863)	(49,551)
712870	Leland School District	569,239	659,704	673,977	558,397	(47,500)	(40,254)	(48,647)	(32,908)	(7,828)	(3,130)
712880	Lincoln County School District	1,444,719	1,674,317	1,710,542	1,417,202	(92,181)	(79,805)	(101,047)	(77,692)	(42,087)	(16,840)
712890	Long Beach School District	1,359,652	1,575,731	1,609,823	1,333,756	(93,693)	(90,441)	(112,158)	(95,145)	(38,818)	(15,533)
712900	Louisville School District	1,567,357	1,816,445	1,855,745	1,537,505	(146,429)	(113,466)	(125,532)	(90,364)	(51,902)	(20,766)
712910	Lowndes County School District	2,659,049	3,081,631	3,148,303	2,608,404	(229,014)	(190,569)	(240,681)	(175,876)	(105,524)	(42,215)
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0
712930	Madison County School District	6,476,425	7,505,672	7,668,061	6,353,073	(343,499)	(317,510)	(418,606)	(360,565)	(197,981)	(79,204)
712940	Marion County School District	1,212,912	1,405,670	1,436,083	1,189,810	(80,047)	(69,765)	(84,731)	(64,061)	(27,817)	(11,128)
712950	Marshall County School District	1,455,353	1,686,640	1,723,131	1,427,633	(128,419)	(98,858)	(103,828)	(77,483)	(39,727)	(15,897)
712960	Mecomb School District	1,490,797	1,727,718	1,765,098	1,462,403	(131,562)	(89,444)	(102,712)	(78,712)	(44,023)	(17,614)
712970	Meridian School District	3,092,181	3,583,597	3,661,130	3,033,286	(312,544)	(274,491)	(287,382)	(215,673)	(107,614)	(43,050)
712980	Monroe County School District	1,200,861	1,391,704	1,421,814	1,177,989	(88,254)	(72,781)	(87,285)	(70,620)	(46,280)	(18,517)
712990	Montgomery County School District	0	0	0	0	0	0	0	0	0	0
713000	Moss Point School District	1,354,690	1,569,980	1,603,947	1,328,888	(85,296)	(74,169)	(91,939)	(69,789)	(32,478)	(12,991)
713020	Natchez-Adams School District	2,129,508	2,467,933	2,521,328	2,088,948	(183,689)	(168,412)	(189,688)	(143,461)	(66,747)	(26,704)
713030	Neshoba County School District	1,497,886	1,735,933	1,773,491	1,469,357	(165,623)	(132,135)	(144,275)	(110,250)	(65,318)	(26,132)



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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.37% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.37% Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
713040	Nettleton School District	607,519	704,068	719,300	595,948	(59,958)	(48,823)	(54,500)	(45,367)	(25,469)	(10,190)
713050	New Albany School District	1,193,772	1,383,489	1,413,421	1,171,035	(100,668)	(84,250)	(98,233)	(77,976)	(36,601)	(14,639)
713060	Newton County School District	864,138	1,001,468	1,023,136	847,679	(78,367)	(66,143)	(74,314)	(54,197)	(31,512)	(12,608)
713070	Newton School District	562,859	652,310	666,423	552,139	(48,420)	(43,387)	(50,197)	(38,376)	(15,595)	(6,242)
713080	North Bolivar School District	583,417	676,135	690,763	572,305	(99,166)	(83,923)	(61,505)	(37,996)	(19,383)	(7,757)
713090	North Panola School District	854,922	990,788	1,012,224	838,639	(87,694)	(81,170)	(93,813)	(67,218)	(29,383)	(11,755)
713100	North Pike School District	1,190,936	1,380,202	1,410,064	1,168,253	(80,035)	(79,093)	(100,576)	(73,786)	(48,845)	(19,540)
713110	North Tippah School District	630,204	730,357	746,159	618,201	(55,651)	(44,631)	(48,351)	(32,531)	(13,358)	(5,345)
713120	Noxubee School District	752,133	871,664	890,522	737,808	(155,480)	(137,243)	(121,959)	(53,736)	(28,413)	(11,368)
713130	Ocean Springs School District	2,750,496	3,187,610	3,256,576	2,698,109	(156,376)	(140,315)	(190,481)	(153,963)	(86,687)	(34,681)
713140	Okolona School District	375,003	434,599	444,002	367,861	(35,229)	(31,561)	(34,418)	(20,836)	(14,442)	(5,775)
713160	Oxford School District	2,286,881	2,650,317	2,707,658	2,243,324	(153,767)	(133,820)	(154,173)	(111,346)	(57,603)	(23,046)
713170	Pascagoula School District	4,847,394	5,617,752	5,739,295	4,755,069	(341,184)	(305,051)	(363,653)	(284,092)	(174,281)	(69,721)
713180	Pass Christian School District	1,024,347	1,187,138	1,212,823	1,004,837	(75,041)	(67,641)	(80,233)	(58,183)	(26,639)	(10,657)
713190	Pearl School District	2,051,530	2,377,563	2,429,003	2,012,455	(156,094)	(123,753)	(150,952)	(109,469)	(55,009)	(22,009)
713200	Pearl River Co School District	1,437,630	1,666,101	1,702,148	1,410,249	(73,692)	(69,190)	(96,314)	(86,680)	(56,727)	(22,691)
713210	Perry County School District	759,222	879,879	898,916	744,761	(59,892)	(50,097)	(57,783)	(44,800)	(17,765)	(7,105)
713220	Petal School District	2,215,283	2,567,341	2,622,886	2,173,090	(129,484)	(99,091)	(128,128)	(93,106)	(56,790)	(22,722)
713230	Philadelphia School District	581,999	674,492	689,085	570,914	(50,299)	(37,842)	(45,915)	(32,223)	(19,697)	(7,882)
713240	Picayune School District	2,218,828	2,571,449	2,627,083	2,176,567	(151,265)	(145,831)	(180,405)	(132,245)	(93,028)	(37,217)
713250	Pontotoc School District	1,262,534	1,463,179	1,494,835	1,238,488	(70,366)	(58,631)	(77,813)	(70,018)	(43,305)	(17,325)
713260	Pontotoc County School District	1,789,949	2,074,411	2,119,292	1,755,857	(125,969)	(94,239)	(120,786)	(103,200)	(54,605)	(21,842)
713270	Poplarville School District	1,030,018	1,193,711	1,219,537	1,010,400	(73,899)	(63,967)	(79,903)	(55,739)	(31,371)	(12,550)
713280	Prentiss County School District	1,385,881	1,606,128	1,640,878	1,359,485	(98,195)	(87,181)	(103,161)	(76,859)	(36,992)	(14,800)
713290	Quitman School District	998,827	1,157,563	1,182,607	979,803	(113,027)	(83,784)	(91,267)	(77,030)	(45,913)	(18,368)
713300	Quitman County School District	779,071	902,882	922,417	764,232	(61,783)	(60,989)	(74,633)	(47,478)	(20,076)	(8,034)
713310	Rankin County School District	9,643,749	11,176,353	11,418,159	9,460,070	(688,149)	(606,998)	(753,281)	(571,771)	(289,831)	(115,950)
713320	Richton School District	331,052	383,663	391,964	324,747	(44,145)	(36,480)	(37,371)	(26,414)	(13,486)	(5,391)
713330	Scott County School District	2,060,745	2,388,243	2,439,914	2,021,495	(167,232)	(161,856)	(181,867)	(141,274)	(60,769)	(24,309)
713340	Senatobia School District	930,773	1,078,694	1,102,032	913,046	(59,936)	(44,831)	(65,537)	(52,761)	(27,436)	(10,977)
713360	Simpson County School District	1,950,158	2,260,081	2,308,979	1,913,015	(149,962)	(132,716)	(149,340)	(112,036)	(57,354)	(22,943)
713370	Smith County School District	1,329,879	1,541,226	1,574,571	1,304,549	(133,085)	(112,265)	(122,858)	(91,415)	(36,894)	(14,756)
713380	South Delta School District	570,657	661,347	675,656	559,788	(58,110)	(48,824)	(55,932)	(42,480)	(18,766)	(7,506)
713390	South Panola School District	2,472,611	2,865,563	2,927,561	2,425,516	(171,419)	(144,263)	(180,438)	(138,897)	(74,474)	(29,792)
713400	South Pike School District	974,725	1,129,630	1,154,070	956,160	(64,197)	(71,285)	(93,339)	(81,433)	(45,272)	(18,107)
713410	South Tippah School District	1,514,190	1,754,829	1,792,795	1,485,351	(129,226)	(112,898)	(129,221)	(100,525)	(55,893)	(22,364)
713430	Starkville-Oktibbeha	3,172,286	3,676,432	3,755,973	3,111,865	(198,247)	(164,450)	(200,485)	(158,510)	(92,927)	(37,180)
713440	Stone County School District	1,338,386	1,551,085	1,584,643	1,312,894	(128,268)	(103,557)	(115,477)	(74,383)	(35,732)	(14,297)
713450	Sunflower School District	2,091,936	2,424,391	2,476,844	2,052,093	(234,800)	(200,557)	(200,596)	(162,069)	(63,105)	(25,244)
713460	Tate County School District	1,068,298	1,238,074	1,264,861	1,047,951	(114,069)	(99,087)	(111,480)	(85,209)	(43,567)	(17,432)



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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	2023	2024	2025	2026	2027	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
713470	Tishomingo Co School District	1,646,753	1,908,458	1,949,749	1,615,388	(109,737)	(95,062)	(118,817)	(95,031)	(46,447)	(18,579)
713480	Tunica County School District	1,183,139	1,371,165	1,400,831	1,160,604	(123,535)	(93,567)	(106,153)	(82,740)	(41,864)	(16,744)
713490	Tupelo School District	4,059,817	4,705,011	4,806,806	3,982,492	(278,954)	(214,681)	(273,605)	(207,277)	(112,534)	(45,022)
713500	Union County School District	1,412,110	1,636,526	1,671,933	1,385,215	(93,971)	(77,479)	(98,468)	(73,567)	(33,895)	(13,559)
713510	Union School District	525,997	609,589	622,778	515,979	(32,795)	(32,920)	(30,791)	(27,967)	(18,329)	(7,332)
713520	Vicksburg-Warren School District	3,941,432	4,567,813	4,666,639	3,866,362	(355,230)	(286,034)	(325,311)	(250,640)	(138,074)	(55,233)
713530	Walthall County School District	1,073,260	1,243,825	1,270,736	1,052,819	(105,351)	(84,980)	(92,198)	(55,199)	(35,933)	(14,372)
713540	Water Valley School District	606,810	703,246	718,461	595,253	(57,824)	(46,733)	(49,854)	(39,493)	(15,100)	(6,041)
713550	Wayne County School District	1,712,680	1,984,863	2,027,806	1,680,059	(195,961)	(201,637)	(230,335)	(184,652)	(67,029)	(26,816)
713560	Webster County School District	987,485	1,144,418	1,169,178	968,677	(68,756)	(50,873)	(60,456)	(50,195)	(35,000)	(13,998)
713570	West Bolivar School District	708,182	820,728	838,484	694,693	(123,784)	(110,731)	(109,226)	(84,954)	(24,733)	(9,894)
713580	West Jasper School District	834,364	966,963	987,884	818,473	(72,165)	(65,632)	(70,717)	(45,906)	(26,865)	(10,747)
713590	West Point School District	1,587,915	1,840,270	1,880,085	1,557,671	(173,648)	(149,096)	(153,930)	(111,844)	(53,148)	(21,264)
713600	West Tallahatchie School District	488,426	566,047	578,294	479,123	(60,703)	(61,358)	(69,204)	(50,231)	(8,516)	(3,406)
713610	Western Line School District	1,180,303	1,367,879	1,397,474	1,157,822	(69,666)	(60,226)	(81,487)	(79,068)	(45,033)	(18,018)
713620	Wilkinson County School District	601,848	697,495	712,586	590,385	(75,584)	(60,988)	(62,802)	(45,123)	(26,546)	(10,621)
713630	Winona County School District	712,435	825,657	843,520	698,866	(98,775)	(87,876)	(70,467)	(44,765)	(22,520)	(9,006)
713640	Yazoo City School District	1,142,732	1,324,337	1,352,990	1,120,967	(94,885)	(83,356)	(116,297)	(109,684)	(54,277)	(21,712)
713650	Yazoo County School District	812,389	941,495	961,865	796,916	(75,797)	(59,475)	(67,843)	(37,344)	(25,933)	(10,380)
	Total School Districts	247,728,221	287,097,709	293,309,200	243,009,899	(20,862,047)	(17,790,938)	(20,573,876)	(15,672,128)	(8,185,091)	(3,274,478)

**CAFR STATE AGENCIES:**

721300	Office of Workforce	17,013	19,717	20,144	16,689	2,748	3,015	2,861	3,201	3,775	1,507
721310	MS School for the Deaf	474,971	550,454	562,364	465,924	76,703	84,154	79,847	89,359	105,379	42,153
721320	MS Board of Psychology	4,253	4,929	5,036	4,172	687	753	715	800	943	378
721330	MS School of the Arts	142,487	165,131	168,704	139,773	29,466	31,702	30,410	28,916	(5,411)	(2,167)
721340	MS State Board of Examiners for Prof Counselors	4,253	4,929	5,036	4,172	779	206	(315)	(271)	(146)	(57)
721350	MS Dept Of Child Protection Services	5,662,619	6,562,534	6,704,517	5,554,766	537,424	(521,798)	(634,949)	(383,853)	(183,251)	(73,311)
721360	MS Board Of Optometry	4,253	4,929	5,036	4,172	458	(227)	(352)	(271)	(146)	(57)
721380	Office Of State Public Defender	81,522	94,478	96,522	79,970	(10,109)	(8,072)	(7,777)	(5,791)	(425)	(172)
721390	Board Of Tax Appeals	21,267	24,646	25,180	20,862	(2,753)	(2,128)	(2,530)	(2,485)	(726)	(291)
721410	MS State Board Of Physical Therapy	8,507	9,859	10,072	8,345	(1,943)	(1,858)	(1,968)	(1,486)	(290)	(114)
721430	Military Department - Adjutant General's Office	401,232	464,997	475,057	393,590	(33,974)	(28,408)	(30,407)	(28,602)	(17,697)	(7,080)
721470	Mississippi State Bar	75,851	87,906	89,808	74,407	(10,703)	(8,800)	(7,982)	(4,153)	(2,773)	(1,107)
721480	MS Capital Post-Conviction Counsel	32,609	37,791	38,609	31,988	(1,985)	(2,082)	(2,792)	(2,937)	(2,566)	(1,026)
721490	MS Board Of Geologists	4,253	4,929	5,036	4,172	(387)	(344)	(352)	(271)	(146)	(57)
721500	MS Dept Of Transportation	10,463,226	12,126,064	12,388,417	10,263,940	(1,424,820)	(1,284,050)	(1,345,517)	(1,072,248)	(685,160)	(274,079)
721510	South MS Regional Center	0	0	0	0	0	0	0	0	0	0
721520	MS Dept Of Corrections	6,543,770	7,583,719	7,747,796	6,419,135	(1,239,827)	(963,356)	(886,781)	(557,668)	(287,215)	(114,901)
721530	Archives & History Dept	588,379	681,886	696,639	577,173	(37,793)	(36,022)	(54,024)	(41,632)	(14,289)	(5,717)



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

As of the Measurement Date of June 30, 2022

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% - 2.37%	Plus 1% - 4.37%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's	2023	2024	2025	2026	2027	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							
721540	Legislative Peer Committee	97,827	113,374	115,827	95,964	(12,096)	(6,082)	(7,030)	(7,229)	(2,253)	(900)
721550	MS Public Service Commission	309,076	358,195	365,945	303,190	(40,766)	(35,764)	(33,291)	(21,594)	(9,831)	(3,930)
721560	Dept Of Environmental Quality	1,460,315	1,692,391	1,729,007	1,432,501	(154,299)	(134,544)	(150,550)	(129,720)	(68,028)	(27,217)
721570	MS State Hospital	4,153,390	4,813,456	4,917,597	4,074,283	(1,046,322)	(793,255)	(742,152)	(570,020)	(287,240)	(114,899)
721590	MS Real Estate Commission	80,105	92,835	94,844	78,579	(5,382)	(5,518)	(6,571)	(4,296)	(1,828)	(735)
721600	Mississippi State Senate Staff	148,158	171,704	175,419	145,336	(18,179)	(13,080)	(13,211)	(10,204)	(9,597)	(3,841)
721610	Mississippi State Senate Members	180,058	208,673	213,188	176,629	(17,595)	(15,285)	(16,732)	(8,708)	(4,698)	(1,878)
721620	MS House Of Representatives Staff	195,654	226,748	231,653	191,927	(20,389)	(18,070)	(19,664)	(17,197)	(7,772)	(3,108)
721630	MS House Of Representatives Members	442,348	512,647	523,738	433,923	(41,633)	(35,160)	(38,885)	(28,016)	(17,287)	(6,912)
721640	Attorney General'S Office	1,098,072	1,272,579	1,300,112	1,077,157	(123,032)	(107,248)	(114,616)	(90,520)	(49,303)	(19,726)
721650	MS Arts Commission	41,116	47,650	48,681	40,333	(5,550)	(3,950)	(4,874)	(3,696)	(678)	(273)
721660	Boswell Regional Center	2,618,642	3,034,802	3,100,461	2,568,766	(939,414)	(840,651)	(860,619)	(844,436)	(695,262)	(278,106)
721670	MS Highway Safety Patrol (Dept Of Public Safety)	5,182,700	6,006,345	6,136,295	5,083,988	(215,161)	(117,908)	(170,095)	(89,844)	40,223	16,078
721680	State Insurance Department	474,957	550,438	562,347	465,911	(57,468)	(51,710)	(53,325)	(33,121)	(19,852)	(7,944)
721690	Ellisville State School	4,402,920	5,102,641	5,213,039	4,319,060	(1,126,397)	(909,315)	(793,321)	(566,064)	(277,613)	(111,053)
721700	MS Port Authority/Gulfport	132,563	153,630	156,954	130,038	(6,729)	(5,906)	(9,352)	(8,445)	(4,346)	(1,740)
721710	State Dept Of Health	6,385,687	7,400,514	7,560,627	6,264,063	(983,026)	(691,593)	(675,390)	(597,213)	(417,027)	(166,822)
721720	State Soil & Water Conservation	55,293	64,081	65,467	54,240	(921)	277	(1,468)	(622)	289	116
721730	Banking & Consumer Finance	291,354	337,657	344,962	285,805	(14,503)	(17,472)	(24,019)	(22,350)	(19,208)	(7,683)
721740	Yellow Creek Port Authority	41,825	48,471	49,520	41,028	(2,880)	(1,921)	(2,394)	(2,653)	(1,610)	(644)
721750	MS Workers Compensation Commission	208,414	241,535	246,761	204,444	(23,958)	(20,645)	(22,318)	(16,535)	(9,297)	(3,719)
721760	Veterans Home Purchase Board	66,636	77,226	78,896	65,367	(6,548)	(6,004)	(6,530)	(4,911)	(3,728)	(1,491)
721770	MS State Personnel Board	160,918	186,492	190,526	157,853	(27,481)	(20,670)	(17,356)	(12,116)	(5,678)	(2,270)
721780	State Veterans Affairs Board	1,415,655	1,640,633	1,676,129	1,388,692	(274,886)	(254,091)	(252,787)	(182,219)	(52,892)	(21,156)
721790	State Fair Commission	0	0	0	0	(22,907)	(22,177)	(23,029)	(23,881)	0	0
721800	MS Dept Of Information Technology Services	444,474	515,111	526,256	436,009	(69,749)	(54,168)	(49,453)	(33,822)	(22,260)	(8,905)
721810	State Aid Road Construction	192,818	223,461	228,296	189,146	(19,297)	(17,757)	(18,441)	(15,753)	(11,667)	(4,669)
721820	Rehabilitation Services	3,788,312	4,390,358	4,485,345	3,716,158	(343,643)	(282,744)	(283,239)	(243,448)	(177,672)	(71,072)
721830	MS Gaming Commission	390,599	452,674	462,467	383,159	(56,469)	(47,072)	(47,672)	(33,402)	(15,701)	(6,279)
721840	MS Department Of Revenue	2,422,279	2,807,233	2,867,969	2,376,144	(373,702)	(324,101)	(310,749)	(209,314)	(109,415)	(43,772)
721850	Joint Legislative Budget Office	131,145	151,987	155,275	128,647	1,277	679	(2,234)	(714)	(2,482)	(996)
721860	MS Finance And Administration	1,251,901	1,450,856	1,482,246	1,228,057	(218,929)	(207,098)	(224,691)	(212,984)	(151,292)	(60,520)
721870	MS Cosmetology Board	38,280	44,364	45,323	37,551	(3,456)	(2,299)	(2,041)	(2,938)	(2,396)	(960)
721880	Board Social Workers, Marriage, Family Therapists	7,798	9,037	9,233	7,649	(2,057)	(1,983)	(2,086)	(1,808)	(448)	(179)
721890	MS Library Commission	158,083	183,205	187,169	155,072	(18,051)	(16,017)	(18,324)	(15,892)	(10,662)	(4,269)
721900	MS Emergency Management	603,266	699,138	714,264	591,776	(11,060)	(5,848)	(10,961)	873	(18,609)	(7,447)
721910	MS Secretary Of State	389,181	451,030	460,789	381,768	(38,527)	(30,672)	(31,965)	(19,939)	(8,393)	(3,358)
721920	MS Dept Of Human Services	6,093,624	7,062,036	7,214,826	5,977,563	(1,904,544)	(598,610)	(475,114)	(477,790)	(316,305)	(126,533)
721930	MS Board Of Nursing	107,042	124,054	126,738	105,004	(6,539)	(7,065)	(8,301)	(6,662)	(4,564)	(1,827)
721940	MS Dept Of Education	1,858,711	2,154,102	2,200,707	1,823,310	(305,458)	(287,795)	(300,246)	(273,922)	(187,627)	(75,055)



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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.37%	Plus 1% - 4.37%	2023	2024	2025	2026	2027	Thereafter
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
721950	MS Community College Board	181,476	210,317	214,867	178,020	(10,896)	(15,435)	(32,927)	(46,897)	(12,006)	(4,806)
721960	Military Department - Army Guard	1,030,018	1,193,711	1,219,537	1,010,400	(55,440)	(48,709)	(73,593)	(67,992)	(35,001)	(14,001)
721970	Military Department - Air Guard	673,446	780,472	797,357	660,619	(70,768)	(60,482)	(68,632)	(49,909)	(18,284)	(7,315)
721980	Military Department - Ycp (Shelby Base Ops)	257,327	298,222	304,674	252,426	(24,641)	(21,692)	(23,778)	(21,154)	(12,600)	(5,044)
721990	Educational Television (MS Public Broadcasting)	317,583	368,054	376,017	311,534	(52,368)	(35,955)	(37,704)	(29,412)	(19,922)	(7,969)
722010	Pearl River Basin Development Dist.	0	0	0	0	(3,411)	(3,404)	(1,353)	0	0	0
722020	MS Dept Of Wildlife, Fisheries & Parks	1,979,223	2,293,765	2,343,392	1,941,526	(189,870)	(177,847)	(201,601)	(110,616)	(41,105)	(16,445)
722040	Public Employees Retirement System	584,126	676,956	691,603	573,000	(61,033)	(52,634)	(59,418)	(49,682)	(27,211)	(10,883)
722050	MS Bureau Of Narcotics	521,035	603,839	616,903	511,111	(76,718)	(54,733)	(51,912)	(23,817)	(918)	(368)
722060	North MS Regional Center	2,878,096	3,335,489	3,407,654	2,823,279	(450,006)	(330,558)	(363,485)	(380,040)	(192,318)	(76,934)
722070	MS Oil & Gas Board	123,347	142,950	146,042	120,998	(10,062)	(5,457)	(5,883)	(9,010)	(5,302)	(2,122)
722080	MS Animal Health Board	93,574	108,444	110,791	91,791	(11,747)	(10,328)	(9,337)	(7,813)	(5,374)	(2,147)
722090	State Treasurer's Office	132,563	153,630	156,954	130,038	(17,864)	(13,088)	(15,351)	(6,740)	(1,079)	(435)
722110	Medicaid Division	3,579,189	4,148,001	4,237,745	3,511,018	(348,034)	(345,739)	(369,797)	(274,634)	(108,641)	(43,461)
722120	MS Dept Of Agriculture & Commerce	826,567	957,926	978,651	810,823	(44,701)	(26,804)	(34,872)	(38,291)	(32,226)	(12,890)
722130	MS Office Of State Auditor	522,452	605,482	618,582	512,502	(23,048)	(28,331)	(45,564)	(36,695)	(23,472)	(9,386)
722150	Governor's Office	87,902	101,872	104,076	86,228	(9,172)	(7,191)	(9,852)	(6,101)	990	398
722170	MS State Board Of Pharmacy	71,598	82,976	84,772	70,234	(3,280)	(3,731)	(4,195)	(2,529)	(1,538)	(618)
722180	MS Supreme Court	1,052,703	1,220,000	1,246,396	1,032,652	(78,713)	(70,505)	(80,088)	(60,766)	(28,879)	(11,552)
722190	Barber Examiners Board	9,924	11,502	11,751	9,735	(1,216)	(1,416)	(1,538)	(1,347)	(1,065)	(426)
722200	Grand Gulf Military	14,178	16,431	16,786	13,908	(2,715)	(1,851)	(1,833)	(1,932)	(2,300)	(917)
722220	MS Development Authority	812,389	941,495	961,865	796,916	(109,946)	(87,984)	(87,721)	(64,977)	(42,994)	(17,198)
722230	Mental Health Dept Of MS	362,243	419,812	428,894	355,344	(38,815)	(23,234)	(23,989)	(19,307)	(10,014)	(4,005)
722240	MS Motor Vehicle Commission	12,760	14,788	15,108	12,517	(817)	(915)	(1,066)	(526)	(436)	(176)
722250	District Attorneys & Staff	808,844	937,387	957,668	793,439	(68,300)	(57,953)	(67,293)	(49,296)	(30,712)	(12,290)
722260	State Architecture Board	8,507	9,859	10,072	8,345	(713)	(669)	(746)	(543)	(290)	(114)
722270	East MS State Hospital	2,934,098	3,400,392	3,473,961	2,878,214	(760,113)	(578,534)	(533,509)	(425,350)	(241,963)	(96,790)
722280	MS State Board Of Contractors	58,838	68,189	69,664	57,717	(6,864)	(5,453)	(6,332)	(4,299)	(2,191)	(877)
722290	State Fire Academy	243,149	281,791	287,888	238,518	(23,138)	(16,863)	(18,979)	(16,107)	(7,035)	(2,812)
722310	Hudspeth Center	2,135,179	2,474,506	2,528,043	2,094,511	(344,812)	(378,306)	(358,944)	(401,703)	(473,722)	(189,482)
722320	Professional Engineers & Land Surveyors Board	13,469	15,609	15,947	13,212	(3,208)	(3,071)	(3,071)	(1,938)	(1,368)	(544)
722360	MS Ethics Commission	24,811	28,754	29,376	24,339	(2,125)	(1,663)	(2,050)	(1,662)	(1,029)	(411)
722370	Nursing Home Administrators Board	8,507	9,859	10,072	8,345	(714)	(608)	(703)	(543)	(290)	(114)
722390	MS Judicial Performance Commission	12,760	14,788	15,108	12,517	(1,140)	(1,701)	(1,715)	(654)	1,742	695
722450	MS Dept Of Employment Security	1,953,703	2,264,189	2,313,176	1,916,492	(137,494)	(85,170)	(94,127)	(56,684)	(58,746)	(23,500)
722490	State Dental Examiners Board	29,065	33,684	34,412	28,511	(927)	(513)	146	(199)	(85)	(35)
722510	MS Forestry Commission	1,017,967	1,179,744	1,205,269	998,578	(230,025)	(129,965)	(97,814)	(81,684)	(44,207)	(17,689)
722520	Medical Licensure Board	68,762	79,690	81,414	67,453	(8,275)	(5,661)	(9,235)	(8,823)	(5,434)	(2,174)
722530	Public Accountancy Board Of MS	18,431	21,360	21,822	18,080	(2,173)	(1,757)	(2,170)	(1,888)	(1,355)	(544)
722590	Board Of Funeral Services	4,253	4,929	5,036	4,172	(259)	(190)	(352)	(271)	(146)	(57)



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

As of the Measurement Date of June 30, 2022

Group Number	Employer Name	NOL Sensitivity		NOL Sensitivity		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.37% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.37% Employer's Proportionate Share of Net OPEB Liability	2023	2024	2025	2026	2027	Thereafter
722600	Administrative Office Of The Courts/Trial Support	1,125,718	1,304,620	1,332,846	1,104,278	(107,418)	(97,748)	(104,532)	(81,172)	(52,970)	(21,188)
722620	MS Dept Of Marine Resources	599,722	695,031	710,068	588,299	(42,534)	(40,118)	(48,184)	(42,117)	(17,218)	(6,886)
722630	Mississippi Auctioneers Commission	0	0	0	0	(1,141)	(921)	(308)	0	0	0
	Total CAFR State Agencies	99,241,163	115,012,776	117,501,130	97,350,979	(13,420,785)	(10,825,882)	(10,944,528)	(8,504,231)	(4,665,423)	(1,866,340)
<b>UNIVERSITIES, OTHER STATE AGENCIES:</b>											
721370	Charter School Authorizer Board	11,342	13,145	13,429	11,126	1,143	846	710	(982)	(750)	(301)
721460	MS Business Finance Corp	15,596	18,074	18,465	15,299	(1,684)	(1,508)	(1,653)	(1,350)	(896)	(356)
721580	MS Industries For The Blind	296,316	343,408	350,837	290,673	(19,044)	(15,526)	(34,337)	(35,986)	(15,928)	(6,374)
722100	Pearl River Valley Water Supply	365,079	423,098	432,252	358,125	(34,708)	(26,884)	(29,169)	(28,950)	(21,363)	(8,544)
722160	Pat Harrison Waterway District	109,169	126,519	129,256	107,090	(22,819)	(17,900)	(15,852)	(11,520)	(6,269)	(2,510)
722210	Tombigbee River Valley Water Mgt	65,927	76,404	78,057	64,671	(4,074)	(1,904)	(2,691)	(2,272)	470	191
722330	University Medical Center	32,793,994	38,005,684	38,827,943	32,169,375	(3,430,545)	(2,935,328)	(3,432,875)	(3,081,316)	(1,598,000)	(639,252)
722340	University Of Southern MS	8,299,692	9,618,696	9,826,801	8,141,613	(754,789)	(679,619)	(756,464)	(577,155)	(294,014)	(117,619)
722400	Alcorn State University	2,187,637	2,535,300	2,590,153	2,145,970	(347,959)	(312,116)	(315,291)	(247,653)	(102,672)	(41,069)
722410	Jackson State University	3,823,756	4,431,436	4,527,312	3,750,927	(620,688)	(486,899)	(433,483)	(257,472)	(122,983)	(49,199)
722420	University Of Mississippi	12,283,657	14,235,802	14,543,800	12,049,698	(939,218)	(885,707)	(1,057,736)	(872,781)	(430,455)	(172,204)
722430	Mississippi State University	19,117,364	22,155,535	22,634,880	18,753,247	(1,472,886)	(1,134,451)	(1,342,126)	(1,134,500)	(703,435)	(281,409)
722470	MS University Of Women	1,481,581	1,717,038	1,754,186	1,453,363	(110,418)	(94,991)	(109,704)	(91,187)	(48,064)	(19,230)
722480	MS Valley State University	1,497,886	1,735,933	1,773,491	1,469,357	(247,300)	(221,437)	(225,825)	(166,192)	(82,560)	(33,028)
722540	University Press Of MS	97,118	112,552	114,987	95,268	(3,894)	(3,659)	(5,244)	(1,885)	857	343
722550	MS Institutions Of Higher Learning	314,039	363,946	371,820	308,057	(40,949)	(31,587)	(33,073)	(21,857)	(10,908)	(4,363)
722560	Delta State University	1,924,638	2,230,506	2,278,764	1,887,981	(171,073)	(156,702)	(178,255)	(124,173)	(65,194)	(26,080)
722570	MS Prison Industries	118,385	137,199	140,167	116,130	(12,249)	(12,234)	(7,891)	(1,797)	(5,314)	(2,122)
	Total Universities/Other State Agencies	84,803,176	98,280,275	100,406,600	83,187,970	(8,233,154)	(7,017,606)	(7,980,959)	(6,659,028)	(3,507,478)	(1,403,126)
	Grand Total All	458,407,000	531,258,000	542,752,000	449,676,000	(44,994,000)	(37,803,000)	(41,960,000)	(32,780,000)	(17,318,000)	(6,928,000)



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

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

**RETIREMENT:**

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

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

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

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

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

**NON-DUTY DISABILITY RETIREMENT:**

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

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



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

**RETIREE CONTRIBUTIONS:** No contributions towards postemployment benefits are made while in active service. At retirement contributions vary based on plan election, dependent coverage, and Medicare eligibility and date of hire. The following tables show the schedule of monthly retiree contributions as of January 1, 2023.

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

	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled)
	Base Coverage	Select Coverage	Select Coverage*
Retiree	\$ 502	\$ 525	\$ 213
Retiree + Spouse (Non-Medicare)	1,052	1,151	839
Retiree + Spouse + Child(ren) (Non-Medicare)	1,339	1,438	1,126
Retiree + Child	645	716	404
Retiree + Children	866	908	596
Retiree + Spouse (Medicare)	N/A	738	426
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	929	617

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

	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled)
	Base Coverage	Select Coverage	Select Coverage*
Retiree	\$ 802	\$ 830	\$ 213
Retiree + Spouse (Non-Medicare)	1,608	1,712	1,095
Retiree + Spouse + Child(ren) (Non-Medicare)	1,797	1,902	1,285
Retiree + Child	945	1,021	404
Retiree + Children	1,166	1,213	596
Retiree + Spouse (Medicare)	N/A	1,043	426
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,234	617

\* 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 2023)**

**Base Coverage**

Benefits	In-Network Benefit Level	Out-of-Network Benefit Level
Deductible (single/family):	\$1,800/\$3,000 (per calendar year)	\$1,800/\$3,000 (per calendar year)
Coinsurance Maximum (single/family):	\$3,000/\$5,500 (per calendar year)	\$4,000/\$7,500 (per calendar year)
Coinsurance	Plan Pays 80% after deductible	Plan Pays 60% after deductible
Prescription Drugs:	\$12 Generic/\$30 Non-Preferred Generic \$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 (per calendar year)	\$2,300/\$4,600 (per calendar year)
Coinsurance Maximum (per individual):	\$3,000 (per calendar year)	\$4,000 (per calendar year)
Coinsurance	Plan Pays 80% after deductible	Plan Pays 60% after deductible
Prescription Drugs:	\$12 Generic/\$30 Non-Preferred Generic \$45 Brand Formulary/\$100 Brand Non-Formulary	

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



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

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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, 2022

**SINGLE EQUIVALENT INTEREST RATE:** 3.37% 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
2022-23	7.00%	5.00%
2023-24	6.50%	5.00%
2024-25	6.00%	5.00%
2025-26	5.50%	5.00%
2026-27	5.00%	5.00%
2027-28	4.75%	5.00%
2028-29	4.50%	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	\$11,009	\$9,638
Base	\$10,637	\$8,807

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) Retiree	Male: 95% up to age 60, 110% for ages 61 to 75, and 101% for ages above 77 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) Contingent Annuitant	Male: 97% for all ages 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 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% for ages above 77 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) Contingent Annuitant	Male: 97% for all ages 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 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.