

Mississippi State and School Employees' Life and Health Insurance Plan



**GASB
Statements No. 75
Report**

Prepared as of June 30, 2024



November 15, 2024

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, CavMac, as of June 30, 2024 (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, 2025 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, 2025 financial reporting results issued prior to the date of this report. The Plan should rely only on the June 30, 2025 (FYE 2024) 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.

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2024 (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, 2024 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.

CavMac 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.

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,

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



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SECTION I – SUMMARY OF PRINCIPAL RESULTS



Valuation Date (VD):	June 30, 2024
Prior Measurement Date:	June 30, 2023
Measurement Date (MD):	June 30, 2024
Reporting Date (RD):	June 30, 2025
Membership Data as of Valuation Date:	
Covered Retirees in Medical	25,488
Covered Retirees in Life Only	8,179
Active Members	<u>103,429</u>
Total Membership	137,096
Discount Rate:	
Municipal Bond Index Rate at Prior Measurement Date	3.66%
Municipal Bond Index Rate at Measurement Date	3.94%
Year in which Fiduciary Net Position is Projected to be Depleted	2024
Single Equivalent Interest Rate (SEIR) at Prior Measurement Date	3.66%
Single Equivalent Interest Rate (SEIR) at Measurement Date	3.94%
Net OPEB Liability as of Measurement Date (\$ thousands):	
Total OPEB Liability (TOL)	\$ 559,889
Fiduciary Net Position (FNP)	<u>1,105</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ 558,784
FNP as a percentage of TOL	0.20%
Collective OPEB Expense:	\$ (23,665)
Deferred Outflow of Resources:	\$ 137,486
Deferred Inflow of Resources:	\$ 141,669





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.





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, 2024, the trust has \$1,104,394. 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, 2023 and the June 30, 2024 TOLs. The SEIR for 2023 is 3.66% and for 2024 is 3.94%.

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

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



SECTION III – FINANCIAL STATEMENT NOTES



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

Paragraphs 92-93: These paragraphs require information to be disclosed regarding the actuarial assumptions and other inputs used to measure the TOL. The complete set of actuarial assumptions and other inputs utilized in developing the TOL are outlined in Schedule B. The TOL was determined by an actuarial valuation as of June 30, 2024, 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	3.94%
Prior Measurement Date	3.66%
Year FNP is projected to be depleted	
Measurement Date	2024
Prior Measurement Date	2023
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation	
Measurement Date	3.94%
Prior Measurement Date	3.66%
Health Care Cost Trends	
Medicare Supplement Claims	6.00% for 2025 decreasing to an
Pre-Medicare	ultimate 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, 2024 valuation were based on the results of the last actuarial experience study, dated April 21, 2023.





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, 2024 valuation were based on a review of recent plan experience done concurrently with the June 30, 2024 valuation.

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

	Health Care Cost Trend Rates		
	1% Decrease	Current	1% Increase
Net OPEB Liability	\$ 521,935	\$ 558,784	\$ 599,865

Paragraph 94:

(a) Discount rate (SEIR): The discount rate used to measure the TOL at June 30, 2024 was 3.94 percent.

(b) Projected cash flows: Since the trust had only \$1,104,394 as of June 30, 2024, the Plan was projected to be depleted immediately, in 2024.

(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 3.94 percent, as well as the Plan's NOL calculated using a discount rate that is 1-percentage-point lower (2.94 percent) or 1-percentage-point higher (4.94 percent) than the current rate:

	Discount Rate Sensitivity		
	1% Decrease (2.94%)	Current Discount Rate (3.94%)	1% Increase (4.94%)
Net OPEB Liability	\$ 609,152	\$ 558,784	\$ 514,829

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, 2024, so no roll forward is needed. However, the expected TOL as of June 30, 2024 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 2024 (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, 2024, as shown in the following table. The impact of measuring the liabilities using a discount rate of 3.66% as opposed to the 3.94% used at the end of the period and the impact of the demographic assumption changes is shown as an assumption loss.





TOL Roll-Forward (\$ thousands)	
(a) Interest Rate (SEIR)	3.66%
(b) TOL as of June 30, 2023	\$554,443
(c) Entry Age Service Cost for the period July 1, 2023 – June 30, 2024	\$14,737
(d) Actual Benefit Payments for the period July 1, 2023 – June 30, 2024	\$24,426
(e) Expected TOL as of June 30, 2024 = [(b) x (1 + (a))] + (c) – [(d) x (1 + (a)) ^{1/2}]	\$564,603
(f) Actual TOL as of June 30, 2024 at 3.66% using old assumptions and old plan provisions	\$614,074
(g) Actual TOL as of June 30, 2024 at 3.66% using old assumptions only and new plan provisions	\$573,288
(h) Final TOL as of June 30, 2024 at 3.94% using new assumptions and new plan provisions	\$559,889
(i) Experience (Gain)/Loss: (f) – (e)	\$49,471
(j) Plan Benefit Change (Gain)/Loss: (g) – (f)	\$(40,786)
(k) Assumption Change (Gain)/Loss: (h) – (g)	\$(13,399)



SECTION III – FINANCIAL STATEMENT NOTES



Paragraph 96(d): Since the Prior Measurement Date, the Discount Rate has changed from 3.66% to 3.94%.

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, 2025. In addition, the medical deductible was increased for the Base Family coverage beginning January 1, 2025.

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.

(\$ Thousands)	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 115,434	\$ 99,013
Changes of assumptions or other inputs	22,030	42,656
Net difference between projected and actual earnings on plan investments	<u>22</u>	<u>0</u>
Total	\$ 137,486	\$ 141,669



SECTION III – FINANCIAL STATEMENT NOTES



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

Measurement Period Ending:	(\$ Thousands)
June 30, 2025	\$ (21,584)
June 30, 2026	\$ (12,404)
June 30, 2027	\$ 3,058
June 30, 2028	\$ 13,445
June 30, 2029	\$ 11,584
Thereafter	\$ 1,718

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 SUPPLEMENTAL INFORMATION



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, 2025. In addition, the medical deductible was increased for the Base Family coverage beginning January 1, 2025.

Changes in actuarial assumptions and methods: The SEIR was changed from 3.66% for the prior Measurement Date to 3.94% to the current Measurement Date. Withdrawal rates, disability rates, service retirement rates and salary merit rates were adjusted to reflect actual experience more closely.

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, 2023 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2024:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Market Value of Assets
Price inflation	2.40%
Salary increases, including wage inflation	2.65% to 17.90%
Initial health care cost trend rates	
Medicare Supplement Claims – Pre Medicare	6.50%
Ultimate health care cost trend rates	
Medicare Supplement Claims – Pre Medicare	4.50%
Year of ultimate trend rates	
Medicare Supplement Claims – Pre Medicare	2029
Long-term investment rate of return, net of pension plan investment expense, including price inflation	3.66%



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, 2024, The schedule of monthly retiree contributions was increased as of January 1, 2025.

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, 2023). 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, 2024 this number is 8.43 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.4 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	103,918	8.37
b. Inactive Members	<u>33,343</u>	0.00
c. Total	137,261	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)] / c1		6.34 ~ 6.3 years

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



SECTION V – OPEB EXPENSE



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

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

Collective OPEB Expense Determined as of the Measurement Date (\$ Thousands)	
Service Cost	14,737
Interest on the TOL and Cash Flow	19,850
Current-period benefit changes	(40,786)
Expensed portion of current-period difference in expected and actual experience	7,853
Expensed portion of current-period changes in assumptions	(2,127)
Member contributions	0
Projected earnings on plan investments	(39)
Expensed portion of current-period difference between actual and projected earnings on plan investments	0
Administrative expense	0
Other	0
Recognition of beginning deferred outflows of resources as OPEB expense	44,313
Recognition of beginning deferred inflows of resources as OPEB expense	(67,466)
Collective OPEB Expense	<u>(23,665)</u>





SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2024 and June 30, 2023

		Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
<u>LIBRARIES:</u>							
711420	Choctaw County Library	2	\$458	0.00187374%	2	\$452	0.00186482%
711430	Amory Municipal Library	3	\$687	0.00281061%	3	\$679	0.00279722%
711440	Evans Memorial Library	3	\$687	0.00281061%	2	\$452	0.00186482%
711450	Wilkinson County Library System	3	\$572	0.00234218%	2	\$452	0.00186482%
711460	Covington County Library System	5	\$1,144	0.00468435%	6	\$1,357	0.00559445%
711470	Sharkey Issaquena County Library System	3	\$687	0.00281061%	3	\$679	0.00279722%
711490	Wayne Co Library System	9	\$2,021	0.00827569%	10	\$2,262	0.00932408%
711500	Benton Co Library System	3	\$687	0.00281061%	3	\$716	0.00295263%
711510	Lamar Co Library	16	\$3,700	0.01514607%	16	\$3,620	0.01491853%
711520	Bolivar Co Library	9	\$2,136	0.00874413%	11	\$2,489	0.01025649%
711530	Carnegie Public Library	5	\$1,144	0.00468435%	5	\$1,018	0.00419584%
711540	Carroll Co Library System	1	\$114	0.00046844%	0	\$0	0.00000000%
711550	Central Miss Regional Library	53	\$12,129	0.04965414%	53	\$11,916	0.04910683%
711560	Copiah-Jefferson Regional Library Sysem	3	\$763	0.00312290%	5	\$1,094	0.00450664%
711570	Dixie Regional Library System	13	\$2,899	0.01186703%	13	\$2,941	0.01212131%
711580	East Miss Regional Library	9	\$2,060	0.00843183%	9	\$2,036	0.00839167%
711590	Elizabeth Jones Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%
711600	First Regional Library	74	\$17,011	0.06964071%	73	\$16,403	0.06759959%
711610	Greenwood-Leflore Public Library System	5	\$1,144	0.00468435%	7	\$1,584	0.00652686%
711620	Hancock Co Library System	25	\$5,683	0.02326562%	25	\$5,656	0.02331020%
711630	Harriette Person Memorial Library	2	\$458	0.00187374%	2	\$452	0.00186482%
711640	Harrison Co Library System	51	\$11,671	0.04778040%	51	\$11,576	0.04770822%
711650	The Library - Hattiesburg; Petal	18	\$4,005	0.01639523%	17	\$3,884	0.01600634%
711660	Judge George W. Armstrong Library	6	\$1,373	0.00562122%	7	\$1,659	0.00683766%
711670	Humphreys Co Library System	2	\$496	0.00202989%	2	\$452	0.00186482%
711680	Jackson-George Regional Library	58	\$13,235	0.05418235%	58	\$13,047	0.05376887%
711690	Jackson-Hinds Library System	44	\$10,145	0.04153459%	43	\$9,766	0.04024895%
711700	Jennie Stephens Smith Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%
711710	Kemper-Newton Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%
711720	Laurel-Jones Co Library	12	\$2,822	0.01155474%	12	\$2,677	0.01103350%
711730	Lee-Itawamba Library System	22	\$4,996	0.02045501%	22	\$4,940	0.02035758%
711740	Lincoln-Lawrence-Franklin Regional Library System	13	\$2,937	0.01202317%	15	\$3,281	0.01351992%
711750	Long Beach Public Library	5	\$1,144	0.00468435%	5	\$1,131	0.00466204%



SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2024 and June 30, 2023

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
711760	Columbus-Lowndes Public Library	11	\$2,479	0.01014943%	12	\$2,715	0.01118890%
711770	Madison Co-Canton Public Library	32	\$7,247	0.02966757%	31	\$6,901	0.02843845%
711780	Marks-Quitman Co Public Library	3	\$687	0.00281061%	3	\$679	0.00279722%
711790	Marshall Co Library System	5	\$1,220	0.00499664%	6	\$1,282	0.00528365%
711800	Meridian-Lauderdale Co Library	14	\$3,166	0.01296004%	14	\$3,167	0.01305371%
711810	Mid Miss Regional Library System	28	\$6,408	0.02623238%	29	\$6,561	0.02703984%
711820	Neshoba Co Public Library	4	\$915	0.00374748%	4	\$905	0.00372963%
711830	Northeast Regional Library	16	\$3,700	0.01514607%	16	\$3,582	0.01476313%
711840	Noxubee Co Library	2	\$458	0.00187374%	2	\$452	0.00186482%
711850	Oktibbeha Co Library System	8	\$1,869	0.00765111%	10	\$2,262	0.00932408%
711860	Pearl River Co Library System	13	\$2,861	0.01171088%	13	\$2,941	0.01212131%
711870	Pike-Amite-Walthall Library System	15	\$3,433	0.01405306%	14	\$3,167	0.01305371%
711880	Pine Forest Regional Library	7	\$1,640	0.00671424%	8	\$1,810	0.00745927%
711890	Yazoo Library Association	3	\$687	0.00281061%	3	\$679	0.00279722%
711900	South Miss Regional Library	8	\$1,831	0.00749496%	9	\$1,923	0.00792547%
711910	Sunflower Public Library	11	\$2,403	0.00983714%	10	\$2,262	0.00932408%
711920	Tallahatchie Co Library	3	\$687	0.00281061%	3	\$679	0.00279722%
711930	Tombigbee Regional Library System	8	\$1,831	0.00749496%	8	\$1,772	0.00730386%
711940	Warren Co-Vicksburg Public Library System	9	\$2,098	0.00858798%	9	\$2,112	0.00870248%
711950	Washington Co Library System	11	\$2,441	0.00999329%	12	\$2,715	0.01118890%
711960	Yalobusha Co Public Library System	1	\$229	0.00093687%	1	\$226	0.00093241%
	Total Libraries	702	\$160,730	0.65799541%	711	\$160,856	0.66294221%

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		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
COMMUNITY COLLEGES:							
711970	Coahoma Community College	191	\$43,633	0.17862998%	194	\$43,779	0.18042098%
711980	Copiah-Lincoln Community College	296	\$67,699	0.27715753%	302	\$68,213	0.28112107%
711990	East Central Community College	212	\$48,400	0.19814812%	204	\$46,154	0.19021127%
712000	East MS Community College	279	\$63,847	0.26138688%	280	\$63,424	0.26138509%
712010	Hinds Community College	956	\$218,850	0.89596053%	980	\$221,684	0.91360461%
712020	Holmes Community College	332	\$76,014	0.31119716%	335	\$75,755	0.31220134%
712030	Itawamba Community College	375	\$85,778	0.35117031%	368	\$83,334	0.34343701%
712040	Jones Co Junior College	353	\$80,743	0.33055916%	336	\$76,094	0.31359995%
712050	Meridian Community College	266	\$60,758	0.24873913%	277	\$62,708	0.25843247%
712060	MS Delta Community College	212	\$48,477	0.19846041%	212	\$48,002	0.19782593%
712070	MS Gulf Coast Community College	601	\$137,611	0.56337148%	610	\$137,897	0.56830278%
712080	Northeast MS Community College	316	\$72,200	0.29558266%	306	\$69,156	0.28500610%
712090	Northwest MS Community College	521	\$119,189	0.48795341%	511	\$115,612	0.47646058%
712100	Pearl River Community College	425	\$97,182	0.39785769%	412	\$93,176	0.38399677%
712110	Southwest MS Community College	184	\$42,145	0.17254032%	185	\$41,780	0.17218471%
	Total Community Colleges	5,517	\$1,262,526	5.16871477%	5,511	\$1,246,768	5.13819066%



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		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
SCHOOL DISTRICTS:							
712120	Aberdeen School District	156	\$35,699	0.14615180%	160	\$36,275	0.14949611%
712130	Alcorn County School District	411	\$94,093	0.38520994%	413	\$93,402	0.38492918%
712140	Amite County School District	157	\$35,852	0.14677638%	154	\$34,767	0.14328006%
712150	Amory School District	198	\$45,196	0.18503193%	197	\$44,646	0.18399521%
712160	Attala County School District	171	\$39,056	0.15989257%	183	\$41,441	0.17078610%
712170	Baldwyn School District	108	\$24,715	0.10118202%	109	\$24,661	0.10163249%
712180	Bay St. Louis-Waveland School	239	\$54,693	0.22391206%	237	\$53,507	0.22051453%
712200	Benton County School District	135	\$30,970	0.12678981%	139	\$31,524	0.12991554%
712210	Biloxi School District	684	\$156,452	0.64050716%	699	\$158,222	0.65206412%
712220	Booneville School District	159	\$36,272	0.14849398%	154	\$34,767	0.14328006%
712230	Brookhaven School District	379	\$86,731	0.35507393%	388	\$87,746	0.36161897%
712240	Calhoun County School District	334	\$76,395	0.31275862%	339	\$76,622	0.31577557%
712250	Canton School District	392	\$89,592	0.36678482%	403	\$91,177	0.37576050%
712260	Carroll County School District	116	\$26,546	0.10867698%	119	\$26,886	0.11080117%
713800	Chickasaw County School District	298	\$68,195	0.27918742%	296	\$66,894	0.27568202%
712280	Choctaw County School District	216	\$49,468	0.20252018%	218	\$49,397	0.20357579%
712290	Claiborne County School District	175	\$39,971	0.16364005%	179	\$40,385	0.16643486%
712300	Clarksdale School District	305	\$69,797	0.28574551%	336	\$75,943	0.31297834%
712320	Cleveland School District	401	\$91,728	0.37552894%	399	\$90,348	0.37234167%
712330	Clinton School District	545	\$124,643	0.51028215%	547	\$123,795	0.51018267%
712340	Coahoma Co Agriculture High School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712350	Coahoma County School District	201	\$45,921	0.18799869%	177	\$40,046	0.16503625%
712360	Coffeeville School District	71	\$16,210	0.06636166%	76	\$17,232	0.07101842%
712370	Columbia School District	214	\$49,011	0.20064644%	222	\$50,189	0.20683921%
712380	Columbus School District	472	\$108,090	0.44251519%	467	\$105,733	0.43574542%
712390	Copiah County School District	250	\$57,096	0.23374920%	267	\$60,295	0.24848678%
712400	Corinth School District	268	\$61,254	0.25076901%	268	\$60,596	0.24972999%
712410	Covington County School District	378	\$86,579	0.35444935%	396	\$89,631	0.36938904%
712420	Desoto County School District	3,545	\$811,324	3.32151835%	3,504	\$792,843	3.26746906%
712440	Durant School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712450	East Jasper School District	131	\$29,940	0.12257390%	137	\$30,883	0.12727372%
712460	East Tallahatchie School District	135	\$30,894	0.12647752%	134	\$30,317	0.12494270%
712470	Enterprise School District	130	\$29,635	0.12132473%	126	\$28,432	0.11717263%



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		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
712480	Forest School District	200	\$45,654	0.18690567%	212	\$47,927	0.19751513%
712490	Forrest County School District	308	\$70,369	0.28808769%	320	\$72,286	0.29790441%
712500	Forrest Co Agriculture High School District	75	\$17,087	0.06995300%	80	\$17,987	0.07412645%
712510	Franklin County School District	171	\$39,208	0.16051715%	183	\$41,328	0.17031989%
712520	George County School District	488	\$111,599	0.45688053%	517	\$117,045	0.48236583%
712530	Greene County School District	228	\$52,100	0.21329419%	237	\$53,583	0.22082534%
712540	Greenville School District	556	\$127,275	0.52105617%	569	\$128,697	0.53038485%
712550	Greenwood School District	621	\$142,111	0.58179661%	637	\$144,006	0.59347780%
712560	Grenada School District	559	\$127,999	0.52402292%	563	\$127,452	0.52525661%
712570	Gulfport School District	716	\$163,813	0.67064316%	720	\$162,898	0.67133389%
712580	Hancock County School District	487	\$111,370	0.45594366%	494	\$111,766	0.46060964%
712590	Harrison County School District	1,732	\$396,394	1.62281592%	1,721	\$389,370	1.60467447%
712600	Hattiesburg School District	521	\$119,227	0.48810955%	520	\$117,686	0.48500765%
712610	Hazlehurst School District	172	\$39,399	0.16129788%	179	\$40,460	0.16674566%
712630	Hinds County School District	495	\$113,163	0.46328248%	505	\$114,292	0.47102153%
712640	Hollandale School District	82	\$18,841	0.07713567%	87	\$19,683	0.08111951%
712650	Holly Springs School District	152	\$34,670	0.14193589%	157	\$35,408	0.14592188%
712660	Holmes County School District	362	\$82,841	0.33914714%	382	\$86,464	0.35633533%
712670	Houston School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712680	Humphreys County School District	182	\$41,649	0.17051044%	179	\$40,536	0.16705647%
712710	Itawamba County School District	439	\$100,500	0.41144231%	448	\$101,283	0.41740806%
712720	Jackson County School District	1,005	\$229,949	0.94139875%	1,026	\$232,091	0.95649539%
712730	Jackson Independent School District	2,855	\$653,384	2.67492154%	2,976	\$673,197	2.77438053%
712740	Jefferson County School District	168	\$38,407	0.15723811%	185	\$41,818	0.17234011%
712750	Jefferson Davis Co School District	210	\$48,133	0.19705510%	212	\$48,002	0.19782593%
712760	Jones County School District	1,045	\$239,065	0.97871742%	1,039	\$234,957	0.96830589%
712770	Kemper County School District	192	\$43,900	0.17972300%	195	\$44,043	0.18150879%
712780	Kosciusko School District	271	\$62,055	0.25404806%	278	\$62,783	0.25874327%
712790	Lafayette County School District	376	\$86,121	0.35257561%	370	\$83,636	0.34468022%
712800	Lamar County School District	1,298	\$297,076	1.21621411%	1,354	\$306,413	1.26279147%
712810	Lauderdale County School District	737	\$168,543	0.69000515%	726	\$164,293	0.67708374%
712820	Laurel School District	370	\$84,672	0.34664210%	375	\$84,805	0.34949767%
712830	Lawrence County School District	265	\$60,681	0.24842684%	256	\$57,995	0.23900730%
712840	Leake County School District	342	\$78,264	0.32040972%	343	\$77,603	0.31981600%



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		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
712850	Lee County School District	865	\$197,835	0.80992458%	856	\$193,742	0.79845220%
712860	Leflore County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712870	Leland School District	121	\$27,766	0.11367363%	131	\$29,601	0.12199007%
712880	Lincoln County School District	338	\$77,273	0.31634995%	340	\$76,924	0.31701878%
712890	Long Beach School District	311	\$71,170	0.29136674%	329	\$74,473	0.30691769%
712900	Louisville School District	361	\$82,650	0.33836641%	369	\$83,447	0.34390322%
712910	Lowndes County School District	655	\$149,968	0.61396249%	641	\$145,024	0.59767364%
712920	Lumberton School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712930	Madison County School District	1,590	\$363,860	1.48962416%	1,555	\$351,700	1.44942851%
712940	Marion County School District	277	\$63,351	0.25935699%	281	\$63,575	0.26200670%
712950	Marshall County School District	346	\$79,141	0.32400106%	333	\$75,378	0.31064732%
712960	Mccomb School District	346	\$79,065	0.32368877%	341	\$77,112	0.31779579%
712970	Meridian School District	667	\$152,638	0.62489265%	707	\$159,919	0.65905718%
712980	Monroe County School District	283	\$64,724	0.26497822%	285	\$64,367	0.26527013%
712990	Montgomery County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
713000	Moss Point School District	293	\$67,013	0.27434692%	295	\$66,667	0.27474961%
713020	Natchez-Adams School District	455	\$104,200	0.42658839%	463	\$104,790	0.43186039%
713030	Neshoba County School District	371	\$84,863	0.34742283%	359	\$81,260	0.33488994%
713040	Nettleton School District	139	\$31,733	0.12991271%	145	\$32,693	0.13473298%
713050	New Albany School District	274	\$62,703	0.25670253%	276	\$62,369	0.25703385%
713060	Newton County School District	208	\$47,676	0.19518136%	206	\$46,607	0.19207608%
713070	Newton School District	130	\$29,826	0.12210546%	130	\$29,374	0.12105766%
713080	North Bolivar School District	128	\$29,254	0.11976328%	127	\$28,809	0.11872664%
713090	North Panola School District	170	\$38,827	0.15895570%	187	\$42,195	0.17389413%
713100	North Pike School District	281	\$64,229	0.26294833%	275	\$62,218	0.25641225%
713110	North Tippah School District	152	\$34,860	0.14271661%	148	\$33,409	0.13768561%
713120	Noxubee School District	170	\$38,789	0.15879956%	176	\$39,744	0.16379304%
713130	Ocean Springs School District	651	\$149,015	0.61005887%	655	\$148,116	0.61041655%
713140	Okolona School District	86	\$19,604	0.08025858%	86	\$19,533	0.08049791%
713160	Oxford School District	583	\$133,301	0.54572709%	558	\$126,132	0.51981756%
713170	Pascagoula School District	1,102	\$252,109	1.03211905%	1,126	\$254,678	1.04958080%
713180	Pass Christian School District	250	\$57,211	0.23421764%	247	\$55,845	0.23014942%
713190	Pearl School District	475	\$108,662	0.44485736%	474	\$107,203	0.44180607%
713200	Pearl River Co School District	341	\$78,112	0.31978514%	349	\$78,885	0.32509965%



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713210	Perry County School District	167	\$38,255	0.15661353%	172	\$38,952	0.16052961%
713220	Petal School District	539	\$123,423	0.50528551%	523	\$118,252	0.48733867%
713230	Philadelphia School District	132	\$30,207	0.12366691%	136	\$30,770	0.12680751%
713240	Picayune School District	536	\$122,698	0.50231875%	526	\$118,893	0.48998050%
713250	Pontotoc School District	293	\$67,013	0.27434692%	299	\$67,685	0.27894545%
713260	Pontotoc County School District	414	\$94,665	0.38755211%	425	\$96,079	0.39596267%
713270	Poplarville School District	236	\$53,969	0.22094530%	243	\$55,016	0.22673059%
713280	Prentiss County School District	317	\$72,543	0.29698796%	319	\$72,135	0.29728281%
713290	Quitman School District	238	\$54,426	0.22281904%	242	\$54,676	0.22533198%
713300	Quitman County School District	146	\$33,411	0.13678310%	158	\$35,785	0.14747589%
713310	Rankin County School District	2,307	\$527,940	2.16136034%	2,296	\$519,500	2.14096458%
713320	Richton School District	75	\$17,049	0.06979686%	80	\$18,137	0.07474806%
713330	Scott County School District	468	\$107,060	0.43829927%	474	\$107,241	0.44196148%
713340	Senatobia School District	212	\$48,400	0.19814812%	213	\$48,228	0.19875834%
713360	Simpson County School District	403	\$92,224	0.37755883%	439	\$99,209	0.40886099%
713370	Smith County School District	300	\$68,729	0.28137345%	309	\$69,835	0.28780332%
713380	South Delta School District	98	\$22,350	0.09150102%	118	\$26,773	0.11033497%
713390	South Panola School District	594	\$135,971	0.55665725%	606	\$137,068	0.56488395%
713400	South Pike School District	200	\$45,845	0.18768640%	212	\$48,002	0.19782593%
713410	South Tippah School District	337	\$77,044	0.31541308%	348	\$78,809	0.32478885%
713430	Starkville-Oktibbeha	734	\$168,047	0.68797527%	736	\$166,517	0.68625242%
713440	Stone County School District	304	\$69,645	0.28512093%	301	\$68,138	0.28081026%
713450	Sunflower School District	436	\$99,852	0.40878785%	447	\$101,170	0.41694186%
713460	Tate County School District	235	\$53,816	0.22032072%	238	\$53,922	0.22222395%
713470	Tishomingo Co School District	400	\$91,537	0.37474822%	393	\$88,915	0.36643641%
713480	Tunica County School District	265	\$60,605	0.24811455%	281	\$63,462	0.26154049%
713490	Tupelo School District	959	\$219,460	0.89845885%	952	\$215,462	0.88796339%
713500	Union County School District	328	\$74,984	0.30698125%	326	\$73,832	0.30427587%
713510	Union School District	121	\$27,576	0.11289290%	122	\$27,564	0.11359840%
713520	Vicksburg-Warren School District	909	\$208,018	0.85161532%	937	\$211,955	0.87351106%
713530	Walthall County School District	226	\$51,642	0.21142045%	252	\$57,052	0.23512226%
713540	Water Valley School District	137	\$31,428	0.12866355%	141	\$31,901	0.13146955%
713550	Wayne County School District	403	\$92,300	0.37787112%	413	\$93,402	0.38492918%
713560	Webster County School District	237	\$54,121	0.22156988%	236	\$53,356	0.21989293%

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713570	West Bolivar School District	158	\$36,157	0.14802555%	164	\$37,104	0.15291494%
713580	West Jasper School District	201	\$45,921	0.18799869%	201	\$45,551	0.18772485%
713590	West Point School District	357	\$81,773	0.33477507%	363	\$82,052	0.33815337%
713600	West Tallahatchie School District	99	\$22,579	0.09243789%	103	\$23,379	0.09634884%
713610	Western Line School District	261	\$59,766	0.24467936%	262	\$59,163	0.24382474%
713620	Wilkinson County School District	103	\$23,571	0.09649767%	127	\$28,771	0.11857124%
713630	Winona County School District	149	\$34,098	0.13959371%	159	\$35,973	0.14825290%
713640	Yazoo City School District	236	\$54,045	0.22125759%	254	\$57,391	0.23652087%
713650	Yazoo County School District	194	\$44,396	0.18175288%	186	\$42,082	0.17342792%
721310	MS School for the Deaf	107	\$24,410	0.09993286%	114	\$25,868	0.10660533%
721330	MS School of the Arts	32	\$7,285	0.02982371%	33	\$7,428	0.03061407%
	Total School Districts	57,066	\$13,059,219	53.46376653%	57,807	\$13,078,639	53.89971950%



SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2024 and June 30, 2023

		Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
STATE AGENCIES:							
721300	Office of Workforce	16	\$3,738	0.01530222%	15	\$3,431	0.01414152%
721290	The MS Real Estate	3	\$687	0.00281061%	0	\$0	0.00000000%
721320	MS Board of Psychology	1	\$229	0.00093687%	1	\$226	0.00093241%
721340	MS State Board of Examiners for Prof Counselors	1	\$229	0.00093687%	1	\$226	0.00093241%
721350	MS Dept Of Child Protection Services	1,593	\$364,623	1.49274706%	1,456	\$329,302	1.35712010%
721360	MS Board Of Optometry	1	\$229	0.00093687%	1	\$226	0.00093241%
721370	Charter School Authorizer Board	4	\$915	0.00374748%	3	\$679	0.00279722%
721380	Office Of State Public Defender	23	\$5,187	0.02123573%	21	\$4,713	0.01942517%
721390	Board Of Tax Appeals	6	\$1,373	0.00562122%	6	\$1,357	0.00559445%
721410	MS State Board Of Physical Therapy	2	\$458	0.00187374%	2	\$452	0.00186482%
721430	Military Department - Adjutant General's Office	92	\$20,977	0.08587980%	92	\$20,815	0.08578155%
721480	MS Capital Post-Conviction Counsel	8	\$1,831	0.00749496%	8	\$1,810	0.00745927%
721490	MS Board Of Geologists	1	\$229	0.00093687%	1	\$226	0.00093241%
721500	MS Dept Of Transportation	2,438	\$557,957	2.28424652%	2,428	\$549,251	2.26357625%
721510	South MS Regional Center	0	\$0	0.00000000%	0	\$0	0.00000000%
721520	MS Dept Of Corrections	1,691	\$386,859	1.58377965%	1,643	\$371,761	1.53210204%
721530	Archives & History Dept	139	\$31,695	0.12975657%	138	\$31,109	0.12820612%
721540	Legislative Peer Committee	22	\$5,035	0.02061115%	21	\$4,789	0.01973597%
721550	MS Public Service Commission	63	\$14,341	0.05871055%	64	\$14,555	0.05998493%
721560	Dept Of Environmental Quality	337	\$77,196	0.31603766%	341	\$77,037	0.31748498%
721570	MS State Hospital	911	\$208,361	0.85302063%	896	\$202,641	0.83512692%
721590	MS Real Estate Commission	15	\$3,509	0.01436535%	17	\$3,922	0.01616174%
721600	Mississippi State Senate Staff	37	\$8,505	0.03482036%	36	\$8,107	0.03341129%
721610	Mississippi State Senate Members	46	\$10,450	0.04278375%	45	\$10,181	0.04195837%
721620	MS House Of Representatives Staff	42	\$9,688	0.03966085%	43	\$9,804	0.04040435%
721630	MS House Of Representatives Members	105	\$24,028	0.09837141%	101	\$22,851	0.09417323%
721640	Attorney General'S Office	263	\$60,262	0.24670924%	250	\$56,599	0.23325745%
721650	MS Arts Commission	11	\$2,517	0.01030558%	10	\$2,338	0.00963488%
721660	Boswell Regional Center	677	\$154,927	0.63426136%	668	\$151,057	0.62253786%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	1,321	\$302,340	1.23776213%	1,247	\$282,092	1.16255760%
721680	State Insurance Department	107	\$24,448	0.10008900%	104	\$23,530	0.09697045%
721690	Ellisville State School	935	\$214,006	0.87613010%	933	\$211,013	0.86962603%
721710	State Dept Of Health	1,574	\$360,122	1.47432194%	1,544	\$349,249	1.43932742%



SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2024 and June 30, 2023

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
721720	State Soil & Water Conservation	11	\$2,517	0.01030558%	10	\$2,262	0.00932408%
721730	Banking & Consumer Finance	65	\$14,913	0.06105273%	63	\$14,254	0.05874172%
721750	MS Workers Compensation Commission	47	\$10,641	0.04356448%	48	\$10,935	0.04506640%
721760	Veterans Home Purchase Board	14	\$3,242	0.01327233%	15	\$3,356	0.01383072%
721770	MS State Personnel Board	42	\$9,688	0.03966085%	40	\$9,012	0.03714093%
721780	State Veterans Affairs Board	295	\$67,585	0.27668910%	341	\$77,112	0.31779579%
721790	State Fair Commission	0	\$0	0.00000000%	0	\$0	0.00000000%
721800	MS Dept Of Information Technology Services	114	\$26,050	0.10664710%	101	\$22,889	0.09432863%
721810	State Aid Road Construction	45	\$10,184	0.04169074%	48	\$10,747	0.04428939%
721820	Rehabilitation Services	891	\$203,823	0.83443936%	871	\$197,098	0.81228292%
721830	MS Gaming Commission	97	\$22,121	0.09056415%	95	\$21,418	0.08826797%
721840	MS Department Of Revenue	514	\$117,663	0.48170760%	598	\$135,295	0.55758009%
721850	Joint Legislative Budget Office	28	\$6,408	0.02623238%	30	\$6,863	0.02828305%
721860	MS Finance And Administration	282	\$64,419	0.26372906%	286	\$64,782	0.26697954%
721870	MS Cosmetology Board	9	\$2,060	0.00843183%	5	\$1,094	0.00450664%
721880	Board Social Workers, Marriage, Family Therapists	2	\$458	0.00187374%	2	\$452	0.00186482%
721890	MS Library Commission	42	\$9,650	0.03950471%	40	\$8,974	0.03698552%
721900	MS Emergency Management	138	\$31,504	0.12897584%	143	\$32,353	0.13333437%
721910	MS Secretary Of State	88	\$20,176	0.08260075%	85	\$19,231	0.07925470%
721920	MS Dept Of Human Services	1,401	\$320,494	1.31208719%	1,387	\$313,842	1.29340554%
721930	MS Board Of Nursing	20	\$4,539	0.01858127%	26	\$5,769	0.02377641%
721940	MS Dept Of Education	408	\$93,406	0.38239933%	416	\$94,043	0.38757100%
721950	MS Community College Board	40	\$9,230	0.03778711%	41	\$9,238	0.03807333%
721960	Military Department - Army Guard	255	\$58,431	0.23921428%	256	\$57,844	0.23838569%
721970	Military Department - Air Guard	156	\$35,776	0.14646409%	151	\$34,088	0.14048283%
721980	Military Department - Ycp (Shelby Base Ops)	76	\$17,316	0.07088987%	69	\$15,536	0.06402536%
721990	Educational Television (MS Public Broadcasting)	71	\$16,286	0.06667395%	77	\$17,496	0.07210623%
722010	Pearl River Basin Development Dist.	0	\$0	0.00000000%	0	\$0	0.00000000%
722020	MS Dept Of Wildlife, Fisheries & Parks	500	\$114,498	0.46874756%	493	\$111,615	0.45998803%
722040	Public Employees Retirement System	143	\$32,801	0.13428478%	135	\$30,506	0.12571970%
722050	MS Bureau Of Narcotics	121	\$27,576	0.11289290%	121	\$27,300	0.11251059%
722060	North MS Regional Center	591	\$135,170	0.55337820%	629	\$142,271	0.58632934%
722070	MS Oil & Gas Board	29	\$6,636	0.02716925%	28	\$6,259	0.02579663%
722080	MS Animal Health Board	24	\$5,492	0.02248489%	21	\$4,827	0.01989137%



SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2024 and June 30, 2023

Group Number	Employer Name	Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
722090	State Treasurer's Office	32	\$7,285	0.02982371%	32	\$7,164	0.02952626%
722110	Medicaid Division	809	\$185,134	0.75792827%	826	\$186,842	0.77001375%
722120	MS Dept Of Agriculture & Commerce	209	\$47,866	0.19596209%	208	\$46,984	0.19363010%
722130	MS Office Of State Auditor	119	\$27,270	0.11164374%	125	\$28,168	0.11608482%
722150	Governor's Office	22	\$4,996	0.02045501%	21	\$4,789	0.01973597%
722170	MS State Board Of Pharmacy	18	\$4,005	0.01639523%	18	\$3,997	0.01647254%
722180	MS Supreme Court	246	\$56,219	0.23015786%	244	\$55,166	0.22735219%
722190	Barber Examiners Board	2	\$458	0.00187374%	2	\$490	0.00202022%
722200	Grand Gulf Military	3	\$687	0.00281061%	4	\$905	0.00372963%
722220	MS Development Authority	166	\$37,988	0.15552051%	175	\$39,480	0.16270523%
722230	Mental Health Dept Of MS	96	\$22,007	0.09009572%	84	\$18,929	0.07801148%
722240	MS Motor Vehicle Commission	3	\$687	0.00281061%	3	\$679	0.00279722%
722250	District Attorneys & Staff	207	\$47,294	0.19361991%	191	\$43,213	0.17808996%
722260	State Architecture Board	2	\$458	0.00187374%	2	\$452	0.00186482%
722270	East MS State Hospital	613	\$140,357	0.57461393%	644	\$145,665	0.60031546%
722280	MS State Board Of Contractors	16	\$3,738	0.01530222%	13	\$2,903	0.01196590%
722290	State Fire Academy	59	\$13,502	0.05527536%	56	\$12,670	0.05221486%
722310	Hudspeth Center	483	\$110,493	0.45235233%	470	\$106,374	0.43838724%
722320	Professional Engineers & Land Surveyors Board	2	\$343	0.00140531%	2	\$452	0.00186482%
722360	MS Ethics Commission	6	\$1,373	0.00562122%	6	\$1,357	0.00559445%
722370	Nursing Home Administrators Board	2	\$458	0.00187374%	2	\$452	0.00186482%
722390	MS Judicial Performance Commission	2	\$458	0.00187374%	2	\$528	0.00217562%
722450	MS Dept Of Employment Security	329	\$75,213	0.30791812%	363	\$82,014	0.33799796%
722490	State Dental Examiners Board	8	\$1,754	0.00718267%	6	\$1,433	0.00590525%
722510	MS Forestry Commission	221	\$50,574	0.20704839%	232	\$52,451	0.21616330%
722520	Medical Licensure Board	20	\$4,577	0.01873741%	19	\$4,186	0.01724955%
722530	Public Accountancy Board Of MS	3	\$763	0.00312290%	5	\$1,056	0.00435124%
722590	Board Of Funeral Services	1	\$229	0.00093687%	1	\$226	0.00093241%
722600	Administrative Office Of The Courts/Trial Support	268	\$61,330	0.25108130%	262	\$59,352	0.24460175%
722620	MS Dept Of Marine Resources	148	\$33,831	0.13850069%	145	\$32,768	0.13504378%
722630	Mississippi Auctioneers Commission	0	\$0	0.00000000%	0	\$0	0.00000000%
722700	MS Athletic Commission	1	\$114	0.00046844%	0	\$0	0.00000000%
	Total State Agencies	23,156	\$5,299,165	21.69448652%	22,963	\$5,195,255	21.41073357%

SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS



As of the Measurement Dates of June 30, 2024 and June 30, 2023

		Fiscal Year Ending June 30, 2024			Fiscal Year Ending June 30, 2023		
		FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2023 Average Employee Enrollment	FY 2023 Implicit Subsidy Cost	Percentage Relationship to Total
Group Number	Employer Name						
UNIVERSITIES/OTHER STATE AGENCIES:							
721460	MS Business Finance Corp	3	\$687	0.00281061%	3	\$679	0.00279722%
721470	Mississippi State Bar	18	\$4,081	0.01670752%	19	\$4,299	0.01771576%
721580	MS Industries For The Blind	67	\$15,256	0.06245804%	67	\$15,234	0.06278215%
721700	MS Port Authority/Gulfport	25	\$5,797	0.02373405%	27	\$6,033	0.02486422%
721740	Yellow Creek Port Authority	12	\$2,746	0.01124245%	12	\$2,715	0.01118890%
722100	Pearl River Valley Water Supply	86	\$19,719	0.08072701%	83	\$18,665	0.07692367%
722160	Pat Harrison Waterway District	27	\$6,217	0.02545165%	26	\$5,882	0.02424261%
722210	Tombigbee River Valley Water Mgt	16	\$3,700	0.01514607%	17	\$3,733	0.01538473%
722330	University Medical Center	7,615	\$1,742,631	7.13426916%	7,797	\$1,763,976	7.26967576%
722340	University Of Southern MS	1,925	\$440,599	1.80378808%	1,963	\$444,047	1.83000645%
722400	Alcorn State University	507	\$115,985	0.47483722%	490	\$110,785	0.45656920%
722410	Jackson State University	917	\$209,773	0.85879800%	873	\$197,551	0.81414774%
722420	University Of Mississippi	3,182	\$728,254	2.98143435%	3,017	\$682,510	2.81276467%
722430	Mississippi State University	4,693	\$1,073,960	4.39673344%	4,602	\$1,041,262	4.29125323%
722470	MS University Of Women	349	\$79,828	0.32681167%	359	\$81,185	0.33457913%
722480	MS Valley State University	320	\$73,306	0.30011086%	344	\$77,791	0.32059301%
722540	University Press Of MS	23	\$5,225	0.02139188%	25	\$5,694	0.02346561%
722550	MS Institutions Of Higher Learning	67	\$15,409	0.06308262%	71	\$16,101	0.06635638%
722560	Delta State University	404	\$92,529	0.37880799%	433	\$97,965	0.40373274%
722570	MS Prison Industries	39	\$8,963	0.03669410%	32	\$7,127	0.02937086%
	Total Universities/Other State Agencies	20,296	\$4,644,665	19.01503677%	20,258	\$4,583,234	18.88841405%
	Grand Total All	106,738	\$24,426,305	100.00000000%	107,249	\$24,264,752	100.00000000%

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

Group Number	Employer Name			Deferred Outflows of Resources					Deferred Inflows of Resources							
				Net Difference Between		Changes in Proportion and Differences			Net Difference Between		Changes in Proportion and Differences					
		June 30, 2023	June 30, 2024	Projected and Actual		Between Employer Contributions and Proportionate Share of			Projected and Actual		Between Employer Contributions and Proportionate Share of					
		Employer's Proportionate Share of	Employer's Proportionate Share of	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
		Net OPEB Liability	Net OPEB Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources	Expense	Share	Expense
LIBRARIES:																
711420	Choctaw County Library	10,319	10,470	2,163	0	413	3,117	5,693	1,855	0	799	4,261	6,915	(443)	2,750	2,307
711430	Amory Municipal Library	15,479	15,705	3,244	1	619	8,214	12,078	2,783	0	1,199	3,815	7,797	(665)	108	(557)
711440	Evans Memorial Library	10,319	15,705	3,244	1	619	8,720	12,584	2,783	0	1,199	2,358	6,340	(665)	832	167
711450	Wilkinson County Library System	10,319	13,088	2,704	1	516	7,059	10,280	2,319	0	999	3,690	7,008	(554)	(737)	(1,291)
711460	Covington County Library System	30,958	26,175	5,407	1	1,032	4,658	11,098	4,638	0	1,998	8,136	14,772	(1,109)	762	(347)
711470	Sharkey Issaquena County Library System	15,479	15,705	3,244	1	619	407	4,271	2,783	0	1,199	5	3,987	(665)	165	(500)
711490	Wayne Co Library System	51,597	46,243	9,553	2	1,823	5,238	16,616	8,194	0	3,530	6,186	17,910	(1,958)	(750)	(2,708)
711500	Benton Co Library System	16,339	15,705	3,244	1	619	8,676	12,540	2,783	0	1,199	8,954	12,936	(665)	93	(572)
711510	Lamar Co Library	82,555	84,634	17,484	3	3,337	7,868	28,692	14,997	0	6,461	8,560	30,018	(3,584)	(214)	(3,798)
711520	Bolivar Co Library	56,757	48,861	10,094	2	1,926	8,838	20,860	8,658	0	3,730	13,190	25,578	(2,069)	(3,053)	(5,122)
711530	Carnegie Public Library	23,219	26,175	5,407	1	1,032	3,322	9,762	4,638	0	1,998	9,051	15,687	(1,109)	(4,065)	(5,174)
711540	Carroll Co Library System	0	2,618	541	0	103	2,901	3,545	464	0	200	8,718	9,382	(111)	(1,382)	(1,493)
711550	Central Miss Regional Library	271,745	277,459	57,318	11	10,939	2,813	71,081	49,164	0	21,180	44,174	114,518	(11,751)	(15,242)	(26,993)
711560	Copiah-Jefferson Regional Library Sysiem	24,939	17,450	3,605	1	688	8,608	12,902	3,092	0	1,332	12,884	17,308	(739)	(1,518)	(2,257)
711570	Dixie Regional Library System	67,076	66,311	13,699	3	2,614	2,326	18,642	11,750	0	5,062	5,238	22,050	(2,808)	(653)	(3,461)
711580	East Miss Regional Library	46,437	47,116	9,733	2	1,858	3,883	15,476	8,349	0	3,597	3,407	15,353	(1,995)	791	(1,204)
711590	Elizabeth Jones Library	25,799	26,175	5,407	1	1,032	7,899	14,339	4,638	0	1,998	3,828	10,464	(1,109)	(450)	(1,559)
711600	First Regional Library	374,079	389,141	80,389	15	15,342	59,011	154,757	68,953	0	29,706	45,093	143,752	(16,480)	(142)	(16,622)
711610	Greenwood-Leflore Public Library System	36,118	26,175	5,407	1	1,032	8,963	15,403	4,638	0	1,998	20,569	27,205	(1,109)	(2,762)	(3,871)
711620	Hancock Co Library System	128,993	130,005	26,856	5	5,125	13,613	45,599	23,036	0	9,924	7,146	40,106	(5,506)	2,232	(3,274)
711630	Harriette Person Memorial Library	10,319	10,470	2,163	0	413	278	2,854	1,855	0	799	3	2,657	(443)	113	(330)
711640	Harrison Co Library System	264,005	266,989	55,155	11	10,526	35,233	100,925	47,309	0	20,381	7,351	75,041	(11,307)	6,410	(4,897)
711650	The Library - Hattiesburg; Petal	88,575	91,614	18,926	4	3,612	19,118	41,660	16,233	0	6,994	14,833	38,060	(3,880)	(1,136)	(5,016)
711660	Judge George W. Armstrong Library	37,838	31,410	6,489	1	1,238	4,224	11,952	5,566	0	2,398	7,591	15,555	(1,330)	(1,325)	(2,655)
711670	Humphreys Co Library System	10,319	11,343	2,343	0	447	1,226	4,016	2,010	0	866	3,267	6,143	(480)	(566)	(1,046)
711680	Jackson-George Regional Library	297,543	302,762	62,545	12	11,936	3,881	78,374	53,648	0	23,112	11,441	88,201	(12,822)	(1,134)	(13,956)
711690	Jackson-Hinds Library System	222,728	232,089	47,945	9	9,150	6,668	63,772	41,125	0	17,717	75,780	134,622	(9,829)	(27,527)	(37,356)
711700	Jennie Stephens Smith Library	25,799	26,175	5,407	1	1,032	5,114	11,554	4,638	0	1,998	3,605	10,241	(1,109)	808	(301)
711710	Kemper-Newton Library	25,799	26,175	5,407	1	1,032	3,074	9,514	4,638	0	1,998	12,310	18,946	(1,109)	(1,512)	(2,621)
711720	Laurel-Jones Co Library	61,057	64,566	13,338	3	2,546	10,793	26,680	11,441	0	4,929	1,737	18,107	(2,734)	658	(2,076)
711730	Lee-Itawamba Library System	112,654	114,299	23,612	5	4,506	6,708	34,831	20,253	0	8,725	5,076	34,054	(4,841)	(1,327)	(6,168)
711740	Lincoln-Lawrence-Franklin Regional Library System	74,816	67,184	13,879	3	2,649	11,969	28,500	11,905	0	5,129	19,181	36,215	(2,845)	(5,033)	(7,878)
711750	Long Beach Public Library	25,799	26,175	5,407	1	1,032	722	7,162	4,638	0	1,998	11	6,647	(1,109)	334	(775)
711760	Columbus-Lowndes Public Library	61,917	56,713	11,716	2	2,236	11,397	25,351	10,049	0	4,329	10,843	25,221	(2,402)	(934)	(3,336)
711770	Madison Co-Canton Public Library	157,371	165,778	34,246	7	6,536	20,690	61,479	29,375	0	12,655	73	42,103	(7,021)	8,342	1,321
711780	Marks-Quitman Co Public Library	15,479	15,705	3,244	1	619	4,624	8,488	2,783	0	1,199	3	3,985	(665)	945	280
711790	Marshall Co Library System	29,238	27,920	5,768	1	1,101	7,731	14,601	4,947	0	2,131	7,435	14,513	(1,182)	(677)	(1,859)
711800	Meridian-Lauderdale Co Library	72,236	72,419	14,960	3	2,855	11,361	29,179	12,832	0	5,528	7,640	26,000	(3,067)	(2,793)	(5,860)
711810	Mid Miss Regional Library System	149,632	146,582	30,281	6	5,779	9,109	45,175	25,973	0	11,190	11,013	48,176	(6,208)	(752)	(6,960)
711820	Neshoba Co Public Library	20,639	20,940	4,326	1	826	8,070	13,223	3,710	0	1,599	6,625	11,934	(887)	(519)	(1,406)
711830	Northeast Regional Library	81,695	84,634	17,484	3	3,337	10,893	31,717	14,997	0	6,461	7,962	29,420	(3,584)	(793)	(4,377)
711840	Noxubee Co Library	10,319	10,470	2,163	0	413	271	2,847	1,855	0	799	663	3,317	(443)	(1,066)	(1,509)
711850	Oktibbeha Co Library System	51,597	42,753	8,832	2	1,686	23,040	33,560	7,576	0	3,264	12,607	23,447	(1,811)	2,204	393
711860	Pearl River Co Library System	67,076	65,439	13,518	3	2,580	25,911	42,012	11,595	0	4,995	13,527	30,117	(2,771)	4,480	1,709
711870	Pike-Amite-Walthall Library System	72,236	78,526	16,222	3	3,096	7,067	26,388	13,914	0	5,994	4,708	24,616	(3,326)	(1,302)	(4,628)
711880	Pine Forest Regional Library	41,278	37,518	7,751	1	1,479	7,994	17,225	6,648	0	2,864	12,335	21,847	(1,589)	(4,129)	(5,718)
711890	Yazoo Library Association	15,479	15,705	3,244	1	619	7,694	11,558	2,783	0	1,199	4,056	8,038	(665)	(1,202)	(1,867)
711900	South Miss Regional Library	43,858	41,881	8,652	2	1,651	6,021	16,326	7,421	0	3,197	10,810	21,428	(1,774)	(812)	(2,586)
711910	Sunflower Public Library	51,597	54,968	11,355	2	2,167	7,785	21,309	9,740	0	4,196	7,623	21,559	(2,328)	(2,970)	(5,298)
711920	Tallahatchie Co Library	15,479	15,705	3,244	1	619	7,248	11,112	2,783	0	1,199	8,927	12,909	(665)	1,072	407
711930	Tombigbee Regional Library System	40,418	41,881	8,652	2	1,651	4,927	15,232	7,421	0	3,197	2,291	12,909	(1,774)	152	(1,622)
711940	Warren Co-Vicksburg Public Library System	48,157	47,988	9,913	2	1,892	2,621	14,428	8,503	0	3,663	608	12,774	(2,032)	1,361	(671)
711950	Washington Co Library System	61,917	55,841	11,536	2	2,202	2,577	16,317	9,895	0	4,263	11,060	25,218	(2,365)	(2,223)	(4,588)
711960	Yalobusha Co Public Library System	5,160	5,235	1,081	0	206	1,227	2,514	928	0	400	3,651	4,979	(222)	(315)	(537)
Total Libraries		3,668,555	3,676,768	759,547	149	144,957	473,400	1,378,053	651,502	0	280,674	525,909	1,458,085	(155,713)	(56,403)	(212,116)

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

Group Number		Employer Name	June 30, 2023	June 30, 2024	Deferred Outflows of Resources				Deferred Inflows of Resources							
					Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer		Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer		Deferred Inflows			
					Proportionate Share of	Proportionate Share of	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Outflows	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Inflows
					Net OPEB Liability	Net OPEB Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources
					Expense	Share	Total OPEB Expense									
COMMUNITY COLLEGES:																
711970	Coahoma Community College	998,405	998,156	206,200	39	39,352	10,748	256,339	176,867	0	76,196	72,665	325,728	(42,273)	(8,252)	(50,525)
711980	Copiah-Lincoln Community College	1,555,654	1,548,712	319,934	61	61,058	89,555	470,608	274,422	0	118,224	39,904	432,550	(65,589)	11,252	(54,337)
711990	East Central Community College	1,052,582	1,107,220	228,730	44	43,652	77,305	349,731	196,192	0	84,522	9,316	290,030	(46,892)	23,424	(23,468)
712000	East MS Community College	1,446,440	1,460,588	301,729	58	57,584	79,914	439,285	258,807	0	111,497	36,829	407,133	(61,857)	(9,036)	(70,893)
712010	Hinds Community College	5,055,660	5,006,484	1,034,243	197	197,380	49,730	1,281,550	887,117	0	382,181	323,641	1,592,939	(212,029)	(37,464)	(249,493)
712020	Holmes Community College	1,727,644	1,738,920	359,227	68	68,557	31,232	459,084	308,126	0	132,744	23,336	464,206	(73,645)	992	(72,653)
712030	Itawamba Community College	1,900,495	1,962,283	405,370	77	77,363	106,457	589,267	347,704	0	149,795	20,856	518,355	(83,104)	13,219	(69,885)
712040	Jones Co Junior College	1,735,384	1,847,112	381,578	73	72,822	126,894	581,367	327,297	0	141,003	26,283	494,583	(78,227)	12,719	(65,508)
712050	Meridian Community College	1,430,101	1,389,914	287,130	55	54,797	3,986	345,968	246,284	0	106,102	101,736	454,122	(58,864)	(20,222)	(79,086)
712060	MS Delta Community College	1,094,719	1,108,965	229,091	44	43,721	5,838	278,694	196,502	0	84,655	39,185	320,342	(46,966)	(11,513)	(58,479)
712070	MS Gulf Coast Community College	3,144,846	3,148,030	650,322	124	124,111	41,693	816,250	557,811	0	240,312	196,253	994,376	(133,322)	(10,451)	(143,773)
712080	Northeast MS Community College	1,577,153	1,651,669	341,203	65	65,117	123,700	530,085	292,665	0	126,084	6,526	425,275	(69,950)	49,594	(20,356)
712090	Northwest MS Community College	2,636,614	2,726,606	563,264	107	107,496	142,296	813,163	483,137	0	208,141	71,560	762,838	(115,474)	(6,443)	(121,917)
712100	Pearl River Community College	2,124,942	2,223,165	459,263	88	87,648	211,998	758,997	393,931	0	169,710	3,492	567,133	(94,153)	80,362	(13,791)
712110	Southwest MS Community College	952,827	964,128	199,170	38	38,011	25,936	263,155	170,837	0	73,599	11,837	256,273	(40,832)	11,324	(29,508)
	Total Community Colleges	28,433,466	28,881,952	5,966,454	1,138	1,138,669	1,127,282	8,233,543	5,117,699	0	2,204,765	983,419	8,305,883	(1,223,177)	99,505	(1,123,672)

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

Group Number	Employer Name			Deferred Outflows of Resources					Deferred Inflows of Resources							
				Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				
		June 30, 2023	June 30, 2024	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
SCHOOL DISTRICTS:																
712120	Aberdeen School District	827,274	816,673	168,709	32	32,197	26,288	227,226	144,709	0	62,343	17,191	224,243	(34,587)	(1,541)	(36,128)
712130	Alcorn County School District	2,130,102	2,152,491	444,663	85	84,862	133,969	663,579	381,408	0	164,315	11,175	556,898	(91,160)	44,759	(46,401)
712140	Amite County School District	792,876	820,163	169,430	32	32,335	39,939	241,736	145,328	0	62,609	55,565	263,502	(34,735)	(4,695)	(39,430)
712150	Amory School District	1,018,184	1,033,929	213,590	41	40,763	58,407	312,801	183,206	0	78,927	1,254	263,387	(43,788)	23,939	(19,849)
712160	Attala County School District	945,088	893,454	184,570	35	35,224	14,337	234,166	158,314	0	68,204	60,855	287,373	(37,839)	(5,106)	(42,945)
712170	Baldwyn School District	562,409	565,389	116,798	22	22,290	35,638	174,748	100,183	0	43,160	18,558	161,901	(23,945)	3,650	(20,295)
712180	Bay St. Louis-Waveland School	1,220,272	1,251,185	258,471	49	49,328	109,116	416,964	221,702	0	95,512	52,385	369,599	(52,989)	29,400	(23,589)
712200	Benton County School District	718,920	708,481	146,359	28	27,932	43,817	218,136	125,538	0	54,083	91,692	271,313	(30,005)	(30,007)	(60,012)
712210	Biloxi School District	3,608,360	3,579,052	739,363	141	141,104	228,756	1,109,364	634,185	0	273,215	87,664	995,064	(151,576)	123,154	(28,422)
712220	Booneville School District	792,876	829,761	171,413	33	32,713	80,757	284,916	147,028	0	63,342	1,775	212,145	(35,141)	23,284	(11,857)
712230	Brookhaven School District	2,001,109	1,984,096	409,876	78	78,223	68,141	556,318	351,569	0	151,460	39,428	542,457	(84,028)	7,688	(76,340)
712240	Calhoun County School District	1,747,423	1,747,645	361,030	69	68,901	101,330	531,330	309,672	0	133,410	17,376	460,458	(74,014)	38,613	(35,401)
712250	Canton School District	2,079,365	2,049,535	423,394	81	80,803	106,489	610,767	363,165	0	156,456	126,545	646,166	(86,800)	23,146	(63,654)
712260	Carroll County School District	613,146	607,270	125,450	24	23,942	18,000	167,416	107,604	0	46,357	44,259	198,220	(25,718)	(20,651)	(46,369)
713800	Chickasaw County School District	1,525,555	1,560,055	322,277	61	61,505	929,282	1,313,125	276,432	0	119,090	2,097	397,619	(66,070)	267,088	201,018
712280	Choctaw County School District	1,126,538	1,131,650	233,777	45	44,615	24,893	303,330	200,521	0	86,387	35,236	322,144	(47,926)	6,819	(41,107)
712290	Claiborne County School District	921,009	914,394	188,896	36	36,050	0	224,982	162,025	0	69,802	47,670	279,497	(38,725)	(25,267)	(63,992)
712300	Clarksdale School District	1,731,944	1,596,700	329,847	63	62,950	155,612	548,472	282,925	0	121,888	150,480	555,293	(67,622)	(6,873)	(74,495)
712320	Cleveland School District	2,060,446	2,098,396	433,488	83	82,729	62,156	578,456	371,822	0	160,186	90,365	622,373	(88,869)	(23,353)	(112,222)
712330	Clinton School District	2,823,223	2,851,375	589,039	112	112,415	101,249	802,815	505,246	0	217,666	35,315	758,227	(120,758)	51,214	(69,544)
712340	Coahoma Co Agriculture High School District	0	0	0	0	0	0	0	0	0	0	79,609	79,609	0	(35,701)	(35,701)
712350	Coahoma County School District	913,269	1,050,507	217,014	41	41,416	119,624	378,095	186,143	0	80,193	134,920	401,256	(44,490)	(22,389)	(66,879)
712360	Coffeeville School District	392,998	370,818	76,604	15	14,619	46,176	137,414	65,707	0	28,307	80,199	174,213	(15,704)	(19,966)	(35,670)
712370	Columbia School District	1,144,597	1,121,180	231,614	44	44,202	92,019	367,879	198,666	0	85,588	31,835	316,089	(47,483)	31,642	(15,841)
712380	Columbus School District	2,411,306	2,472,704	510,813	97	97,486	117,051	725,447	438,148	0	188,759	6,449	633,356	(104,721)	21,243	(83,478)
712390	Copiah County School District	1,375,064	1,306,153	269,826	51	51,495	8,129	329,501	231,442	0	99,708	129,494	460,644	(55,317)	(25,555)	(80,872)
712400	Corinth School District	1,381,943	1,401,257	289,473	55	55,244	28,796	373,568	248,294	0	106,968	18,394	373,656	(59,344)	10,648	(48,696)
712410	Covington County School District	2,044,107	1,980,606	409,155	78	78,085	92,809	580,127	350,951	0	151,194	86,220	588,365	(83,880)	24,936	(58,944)
712420	Desoto County School District	18,081,357	18,560,113	3,834,161	731	731,730	1,049,108	5,615,730	3,288,735	0	1,416,827	0	4,705,562	(786,037)	654,160	(131,877)
712440	Durant School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
712450	East Jasper School District	704,301	684,923	141,492	27	27,003	15,296	183,818	121,364	0	52,285	41,005	214,654	(29,007)	6,850	(22,157)
712460	East Tallahatchie School District	691,402	706,736	145,998	28	27,863	50,136	224,025	125,229	0	53,950	132,309	311,488	(29,931)	(47,219)	(77,150)
712470	Enterprise School District	648,404	677,943	140,050	27	26,728	77,088	243,893	120,127	0	51,752	113	171,992	(28,711)	24,325	(4,386)
712480	Forest School District	1,092,999	1,044,399	215,753	41	41,175	113,823	370,792	185,061	0	79,726	60,217	325,004	(44,231)	24,357	(19,874)
712490	Forrest County School District	1,648,529	1,609,788	332,551	63	63,466	61,500	457,580	285,244	0	122,887	59,370	467,501	(68,176)	8,374	(59,802)
712500	Forrest Co Agriculture High School District	410,197	390,886	80,750	15	15,411	35,751	131,927	69,263	0	29,839	30,609	129,711	(16,554)	2,453	(14,101)
712510	Franklin County School District	942,508	896,944	185,291	35	35,362	24,038	244,726	158,933	0	68,470	57,155	284,558	(37,986)	(3,770)	(41,756)
712520	George County School District	2,669,292	2,552,975	527,395	101	100,651	86,141	714,288	452,371	0	194,887	134,722	781,980	(108,121)	32,126	(75,995)
712530	Greene County School District	1,221,992	1,191,854	246,214	47	46,989	10,431	303,681	211,189	0	90,983	83,832	386,004	(50,476)	(21,693)	(72,169)
712540	Greenville School District	2,935,017	2,911,578	601,476	115	114,789	20,972	737,352	515,913	0	222,262	182,624	920,799	(123,308)	(78,558)	(201,866)
712550	Greenwood School District	3,284,158	3,250,986	671,591	128	128,170	22,667	822,556	576,054	0	248,171	182,070	1,006,295	(137,682)	(21,955)	(159,637)
712560	Grenada School District	2,906,639	2,928,156	604,901	115	115,442	139,050	859,508	518,851	0	223,527	24,044	766,422	(124,010)	38,281	(85,729)
712570	Gulfport School District	3,714,994	3,747,447	774,150	148	147,743	174,765	1,096,806	664,024	0	286,070	11,816	961,910	(158,708)	67,488	(91,220)
712580	Hancock County School District	2,548,899	2,547,740	526,314	100	100,444	170,630	797,488	451,443	0	194,487	47,974	693,904	(107,899)	68,288	(39,611)
712590	Harrison County School District	8,879,867	9,068,036	1,873,281	357	357,506	360,797	2,591,941	1,606,799	0	692,228	15,625	2,314,652	(384,039)	152,531	(231,508)
712600	Hattiesburg School District	2,683,911	2,727,478	563,444	107	107,531	91,050	762,132	483,292	0	208,208	79,141	770,641	(115,511)	(2,551)	(118,062)
712610	Hazlehurst School District	922,729	901,307	186,193	35	35,534	0	221,762	159,706	0	68,803	79,376	307,885	(38,171)	(27,850)	(66,021)
712630	Hinds County School District	2,606,515	2,588,748	534,786	102	102,061	51,782	688,731	458,710	0	197,618	99,966	756,294	(109,636)	(77,923)	(187,559)
712640	Hollandale School District	448,895	431,022	89,041	17	16,993	25,542	131,593	76,374	0	32,903	43,448	152,725	(18,254)	(6,113)	(24,367)
712650	Holly Springs School District	807,495	793,115	163,842	31	31,268	25,747	220,888	140,535	0	60,544	69,548	270,627	(33,589)	(21,203)	(54,792)
712660	Holmes County School District	1,971,871	1,895,100	391,491	75	74,714	103,940	570,220	335,800	0	144,667	144,463	624,930	(80,259)	(38,101)	(118,360)
712670	Houston School District	0	0	0	0	0	10,363	10,363	0	0	0	838,213	838,213	0	(247,386)	(247,386)
712680	Humphreys County School District	924,449	952,785	196,827												

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

Group Number	Employer Name			Deferred Outflows of Resources						Deferred Inflows of Resources								
		June 30, 2023	June 30, 2024	Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share			
				Difference Between Expected and Actual	and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions		Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions						
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions		Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions			Share	Total OPEB Expense		
712760	Jones County School District	5,358,363	5,468,916	1,129,773	215	215,611	250,704	1,596,303	969,057	0	417,482	34,619	1,421,158	(231,613)	104,292	(127,321)		
712770	Kemper County School District	1,004,424	1,004,263	207,461	40	39,593	64,122	311,216	177,949	0	76,663	26,706	281,318	(42,531)	4,298	(38,233)		
712780	Kosciusko School District	1,431,821	1,419,580	293,258	56	55,967	68,523	417,804	251,541	0	108,367	42,404	402,312	(60,120)	22,527	(37,593)		
712790	Lafayette County School District	1,907,374	1,970,136	406,992	78	77,672	128,875	613,617	349,096	0	150,395	19,602	519,093	(83,437)	31,556	(51,881)		
712800	Lamar County School District	6,987,972	6,796,010	1,403,925	268	267,932	349,170	2,021,295	1,204,210	0	518,788	253,854	1,976,852	(287,817)	116,736	(171,081)		
712810	Lauderdale County School District	3,746,812	3,855,638	796,501	152	152,008	179,005	1,127,666	683,195	0	294,329	134,616	1,112,140	(163,290)	8,355	(154,935)		
712820	Laurel School District	1,934,033	1,936,981	400,143	76	76,365	65,490	542,074	343,221	0	147,864	166,520	657,605	(82,033)	(87,444)	(169,477)		
712830	Lawrence County School District	1,322,607	1,388,169	286,769	55	54,728	115,729	457,281	245,975	0	105,969	38,326	390,270	(58,790)	33,593	(25,197)		
712840	Leake County School District	1,769,782	1,790,398	369,862	70	70,586	60,637	501,155	317,247	0	136,674	46,280	500,201	(75,825)	9,612	(66,213)		
712850	Lee County School District	4,418,435	4,525,729	934,928	178	178,426	173,277	1,286,809	801,931	0	345,481	612	1,148,024	(191,669)	55,366	(136,303)		
712870	Leland School District	675,063	635,190	131,218	25	25,042	46,504	202,789	112,552	0	48,489	68,997	230,038	(26,901)	(3,683)	(30,584)		
712880	Lincoln County School District	1,754,303	1,767,713	365,175	70	69,692	82,915	517,852	313,228	0	134,942	3,438	451,608	(74,864)	40,644	(34,220)		
712890	Long Beach School District	1,698,406	1,628,111	336,336	64	64,188	101,862	502,450	288,491	0	124,285	102,037	514,813	(68,952)	17,470	(51,482)		
712900	Louisville School District	1,903,074	1,890,737	390,590	74	74,542	65,058	530,264	335,027	0	144,334	34,413	513,774	(80,074)	12,514	(67,560)		
712910	Lowndes County School District	3,307,377	3,430,724	708,721	135	135,256	218,959	1,063,071	607,903	0	261,892	43,678	913,473	(145,294)	63,070	(82,224)		
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
712930	Madison County School District	8,020,775	8,323,781	1,719,533	328	328,164	718,556	2,766,581	1,474,922	0	635,414	0	2,110,336	(352,520)	294,151	(58,369)		
712940	Marion County School District	1,449,880	1,449,245	299,386	57	57,136	74,173	430,752	256,797	0	110,631	25,612	393,040	(61,377)	24,964	(36,413)		
712950	Marshall County School District	1,719,045	1,810,466	374,007	71	71,377	148,658	594,113	320,803	0	138,206	34,368	493,377	(76,675)	26,910	(49,765)		
712960	Mccomb School District	1,758,602	1,808,721	373,647	71	71,309	109,147	554,174	320,494	0	138,073	34,390	492,957	(76,601)	31,396	(45,205)		
712970	Meridian School District	3,647,058	3,491,800	721,339	137	137,664	31,295	890,435	618,725	0	266,554	264,770	1,150,049	(147,881)	(68,854)	(216,835)		
712980	Monroe County School District	1,467,939	1,480,656	305,875	58	58,375	55,044	419,352	262,363	0	113,029	4,609	380,001	(62,707)	29,450	(33,257)		
712990	Montgomery County School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
713000	Moss Point School District	1,520,396	1,533,007	316,690	60	60,439	85,328	462,517	271,639	0	117,025	98,389	487,053	(64,924)	15,266	(49,658)		
713020	Natchez-Adams School District	2,389,807	2,383,708	492,428	94	93,977	46,589	633,088	422,378	0	181,966	192,013	796,357	(100,952)	(32,358)	(133,310)		
713030	Neshoba County School District	1,853,197	1,941,343	401,044	76	76,537	115,563	593,220	343,994	0	148,197	35,963	528,154	(82,218)	12,115	(70,103)		
713040	Nettleton School District	745,579	725,931	149,963	29	28,620	14,445	193,057	128,630	0	55,416	33,342	217,388	(30,744)	(1,075)	(31,819)		
713050	New Albany School District	1,422,361	1,434,413	296,322	56	56,552	32,669	385,599	254,169	0	109,499	19,733	383,401	(60,749)	10,309	(50,440)		
713060	Newton County School District	1,062,901	1,090,642	225,306	43	42,998	51,130	319,477	193,255	0	83,257	4,658	281,170	(46,190)	11,890	(34,300)		
713070	Newton School District	669,903	682,306	140,951	27	26,900	25,561	193,439	120,900	0	52,085	17,059	190,044	(28,896)	2,225	(26,671)		
713080	North Bolivar School District	657,004	669,218	138,248	26	26,384	19,045	183,703	118,581	0	51,086	53,995	223,662	(28,342)	(43,810)	(72,152)		
713090	North Panola School District	962,287	888,219	183,489	35	35,018	12,112	230,654	157,387	0	67,804	164,913	390,104	(37,617)	(38,440)	(76,057)		
713100	North Pike School District	1,418,921	1,469,313	303,532	58	57,928	69,941	431,459	260,353	0	112,163	37,628	410,144	(62,227)	21,890	(40,337)		
713110	North Tippah School District	761,918	797,478	164,743	31	31,440	66,756	262,970	141,308	0	60,877	3,429	205,614	(33,774)	12,439	(21,335)		
713120	Noxubee School District	906,390	887,347	183,309	35	34,984	104	218,432	157,232	0	67,738	80,146	305,116	(37,580)	(80,359)	(117,939)		
713130	Ocean Springs School District	3,377,893	3,408,911	704,215	134	134,396	176,364	1,015,109	604,038	0	260,227	1,837	866,102	(144,370)	97,125	(47,245)		
713140	Okolona School District	445,455	448,472	92,646	18	17,681	13,203	123,548	79,466	0	34,235	14,993	128,694	(18,993)	(2,246)	(21,239)		
713160	Oxford School District	2,876,540	3,049,436	629,955	120	120,224	378,667	1,128,966	540,341	0	232,785	720	773,846	(129,146)	101,971	(27,175)		
713170	Pascagoula School District	5,808,118	5,767,316	1,191,416	227	227,376	155,588	1,574,607	1,021,932	0	440,261	126,835	1,589,028	(244,251)	69,471	(174,780)		
713180	Pass Christian School District	1,273,589	1,308,771	270,367	52	51,598	100,986	423,003	231,906	0	99,908	3,566	335,380	(55,428)	27,831	(27,597)		
713190	Pearl School District	2,444,844	2,485,792	513,517	98	98,002	125,105	736,722	440,467	0	189,758	30,424	660,649	(105,275)	42,351	(62,924)		
713200	Pearl River Co School District	1,799,020	1,786,908	369,141	70	70,449	109,490	549,150	316,629	0	136,408	35,532	488,569	(75,677)	56,315	(19,362)		
713210	Perry County School District	888,331	875,131	180,785	34	34,502	39,500	254,821	155,068	0	66,805	46,755	268,628	(37,063)	3,349	(33,714)		
713220	Petal School District	2,696,810	2,823,455	583,271	111	111,314	289,636	984,332	500,298	0	215,535	839	716,672	(119,576)	105,304	(14,272)		
713230	Philadelphia School District	701,721	691,031	142,754	27	27,244	24,774	194,799	122,446	0	52,751	21,675	196,872	(29,266)	6,945	(22,321)		
713240	Picayune School District	2,711,430	2,806,877	579,847	111	110,661	170,303	860,922	497,361	0	214,269	43,057	754,687	(118,874)	55,385	(63,489)		
713250	Pontotoc School District	1,543,614	1,533,007	316,690	60	60,439	80,523	457,712	271,639	0	117,025	23,640	412,304	(64,924)	44,743	(20,181)		
713260	Pontotoc County School District	2,191,158	2,165,579	447,367	85	85,378	111,541	644,371	383,727	0	165,314	43,235	592,276	(91,714)	51,001	(40,713)		
713270	Poplarville School District	1,254,670	1,234,607	255,046	49	48,674	59,227	362,996	218,765	0	94,246	36,674	349,685	(52,287)	17,508	(34,779)		
713280	Prentiss County School District	1,645,089	1,659,521	342,825	65	65,426	69,114	477,430	294,057	0	126,683	26,565	447,305	(70,282)	21,507	(48,775)		
713290	Quitman School District	1,246,931	1,245,077	257,209	49	49,087	45,418	351,763	220,620	0	95,046	40,729	356,395	(52,730)	3,989	(48,741)		
713300	Quitman County School District	816,095	764,322	157,894	30	30,133	32,673	220,730	135,433	0	58,346	173,855	367,634	(32,370)	(30,799)	(63,169)		
713310	Rankin County School District	11,847,563	12,077,336	2,494,945	475	476,148	646,842	3,618,410	2,140,028	0	921,950	17,856	3,079,834	(511,486)	247,283	(264,203)		
713320	Richton School District	413,637																

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

Group NumberEmployer Name		June 30, 2023 Employer's Proportionate Share of Net OPEB Liability	June 30, 2024 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources									
				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of				Total Deferred Inflows of	
				Difference Between Expected and Actual Experience	Change of Assumptions	Contributions	Contributions	Share of		Difference Between Expected and Actual Experience	Change of Assumptions	Contributions	Contributions	Share of				
713390	South Panola School District	3,125,927	3,110,512	642,572	122	122,632	229,455	994,781	551,163	0	237,448	43,219	831,830	(131,733)	78,529	(53,204)		
713400	South Pike School District	1,094,719	1,048,762	216,654	41	41,347	7,981	266,023	185,834	0	80,060	156,437	422,331	(44,416)	(16,343)	(60,759)		
713410	South Tippah School District	1,797,300	1,762,478	364,094	69	69,486	19,228	452,877	312,300	0	134,543	74,088	520,931	(74,643)	(2,948)	(77,591)		
713430	Starkville-Oktibbeha	3,797,549	3,844,296	794,157	151	151,561	206,990	1,152,859	681,185	0	293,463	28,990	1,003,638	(162,809)	92,745	(70,064)		
713440	Stone County School District	1,553,934	1,593,210	329,126	63	62,812	86,287	478,288	282,307	0	121,621	66,733	470,661	(67,474)	(760)	(68,234)		
713450	Sunflower School District	2,307,252	2,284,241	471,880	90	90,056	65,640	627,666	404,753	0	174,373	289,580	868,706	(96,740)	(77,481)	(174,221)		
713460	Tate County School District	1,229,732	1,231,117	254,325	48	48,537	1,495	304,405	218,146	0	93,980	88,463	400,589	(52,139)	(24,240)	(76,379)		
713470	Tishomingo Co School District	2,027,768	2,094,033	432,587	82	82,557	152,845	668,071	371,049	0	159,853	0	530,902	(88,684)	56,391	(32,293)		
713480	Tunica County School District	1,447,300	1,386,424	286,409	55	54,660	26,548	367,672	245,666	0	105,836	71,624	423,126	(58,716)	(5,392)	(64,108)		
713490	Tupelo School District	4,913,767	5,020,444	1,037,127	198	197,930	302,965	1,538,220	889,591	0	383,247	0	1,272,838	(212,620)	132,749	(79,871)		
713500	Union County School District	1,683,787	1,715,362	354,361	68	67,628	100,146	522,203	303,951	0	130,946	18,292	453,189	(72,647)	37,621	(35,026)		
713510	Union School District	628,625	630,827	130,317	25	24,870	29,162	184,374	111,779	0	48,156	8,940	168,875	(26,716)	18,565	(8,151)		
713520	Vicksburg-Warren School District	4,833,792	4,758,690	983,054	187	187,611	145,615	1,316,467	843,210	0	363,265	112,810	1,319,285	(201,535)	32,200	(169,335)		
713530	Walthall County School District	1,301,108	1,181,384	244,051	47	46,576	56,048	346,722	209,334	0	90,184	139,231	438,749	(50,033)	(18,413)	(68,446)		
713540	Water Valley School District	727,520	718,951	148,521	28	28,345	28,827	205,721	127,394	0	54,883	26,901	209,178	(30,448)	(367)	(30,815)		
713550	Wayne County School District	2,130,102	2,111,483	436,192	83	83,245	53,492	573,012	374,142	0	161,185	176,322	711,649	(89,423)	(55,322)	(144,745)		
713560	Webster County School District	1,216,832	1,238,097	255,767	49	48,812	82,962	387,590	219,383	0	94,513	0	313,896	(52,435)	36,905	(15,530)		
713570	West Bolivar School District	846,193	827,143	170,872	33	32,610	6,872	210,387	146,565	0	63,142	115,186	324,893	(35,030)	(58,729)	(93,759)		
713580	West Jasper School District	1,038,822	1,050,507	217,014	41	41,416	62,938	321,409	186,143	0	80,193	9,116	275,452	(44,490)	9,460	(35,030)		
713590	West Point School District	1,871,256	1,870,670	386,444	74	73,751	23,257	483,526	331,471	0	142,802	76,154	550,427	(79,225)	(30,113)	(109,338)		
713600	West Tallahatchie School District	533,170	516,528	106,705	20	20,364	33,783	160,872	91,526	0	39,430	127,073	258,029	(21,875)	(35,621)	(57,496)		
713610	Western Line School District	1,349,265	1,367,229	282,443	54	53,903	37,164	373,564	242,264	0	104,370	64,825	411,459	(57,903)	23,548	(34,355)		
713620	Wilkinson County School District	656,144	539,214	111,391	21	21,258	3,640	136,310	95,545	0	41,162	191,226	327,933	(22,836)	(46,171)	(69,007)		
713630	Winona County School District	820,394	780,027	161,139	31	30,752	23,293	215,215	138,216	0	59,545	93,939	291,700	(33,035)	(45,071)	(78,106)		
713640	Yazoo City School District	1,308,847	1,236,352	255,406	49	48,743	18,144	322,342	219,074	0	94,380	211,000	524,454	(52,361)	(17,373)	(69,734)		
713650	Yazoo County School District	959,707	1,015,606	209,805	40	40,040	92,731	342,616	179,959	0	77,529	33,594	291,082	(43,012)	11,598	(31,414)		
721310	MS School for the Deaf	589,927	558,409	115,356	22	22,015	433,174	570,567	98,947	0	42,627	34,302	175,876	(23,649)	120,004	96,355		
721330	MS School of the Arts	169,411	166,650	34,427	7	6,570	82,613	123,617	29,529	0	12,722	6,336	48,587	(7,058)	42,191	35,133		
	Total School Districts	298,267,577	298,746,970	61,715,363	11,759	11,778,066	15,087,622	88,592,810	52,936,081	0	22,805,511	12,319,514	88,061,106	(12,652,198)	2,091,195	(10,561,003)		

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

Group Number	Employer Name			Deferred Outflows of Resources					Deferred Inflows of Resources							
				Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer and Proportionate Share of		Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer and Proportionate Share of						
		June 30, 2023	June 30, 2024	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual	Investment Earnings on OPEB Plan	Change of Assumptions	Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
ACFR STATE AGENCIES:																
721300	Office of Workforce	78,256	85,506	17,664	3	3,371	69,348	90,386	15,151	0	6,527	0	21,678	(3,621)	16,536	12,915
721290	The MS Real Estate	0	15,705	3,244	1	619	14,448	18,312	2,783	0	1,199	0	3,982	(665)	2,726	2,061
721320	MS Board of Psychology	5,160	5,235	1,081	0	206	3,799	5,086	928	0	400	0	1,328	(222)	1,113	891
721340	MS State Board of Examiners for Prof Counselors	5,160	5,235	1,081	0	206	176	1,463	928	0	400	2	1,330	(222)	566	344
721350	MS Dept Of Child Protection Services	7,509,963	8,341,232	1,723,138	328	328,852	1,366,463	3,418,781	1,478,014	0	636,746	156,903	2,271,663	(353,259)	205,125	(148,134)
721360	MS Board Of Optometry	5,160	5,235	1,081	0	206	139	1,426	928	0	400	2	1,330	(222)	133	(89)
721370	Charter School Authorizer Board	15,479	20,940	4,326	1	826	8,796	13,949	3,710	0	1,599	1,285	6,594	(887)	3,043	2,156
721380	Office Of State Public Defender	107,494	118,662	24,513	5	4,678	26,110	55,306	21,026	0	9,058	5,755	35,839	(5,025)	2,137	(2,888)
721390	Board Of Tax Appeals	30,958	31,410	6,489	1	1,238	5,325	13,053	5,566	0	2,398	2,199	10,163	(1,330)	659	(671)
721410	MS State Board Of Physical Therapy	10,319	10,470	2,163	0	413	200	2,776	1,855	0	799	2,133	4,787	(443)	(1,137)	(1,580)
721430	Military Department - Adjutant General's Office	474,694	479,883	99,134	19	18,919	13,000	131,072	85,032	0	36,633	17,736	139,401	(20,323)	2,935	(17,388)
721480	MS Capital Post-Conviction Counsel	41,278	41,881	8,652	2	1,651	4,043	14,348	7,421	0	3,197	4,535	15,153	(1,774)	1,006	(768)
721490	MS Board Of Geologists	5,160	5,235	1,081	0	206	139	1,426	928	0	400	2	1,330	(222)	16	(206)
721500	MS Dept Of Transportation	12,526,065	12,764,004	2,636,797	503	503,220	106,259	3,246,779	2,261,701	0	974,368	1,205,466	4,441,535	(540,567)	(421,103)	(961,670)
721510	South MS Regional Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
721520	MS Dept Of Corrections	8,478,270	8,849,907	1,828,220	348	348,907	750,681	2,928,156	1,568,148	0	675,577	433,537	2,677,262	(374,801)	(263,360)	(638,161)
721530	Archives & History Dept	709,461	725,059	149,783	29	28,585	40,026	218,423	128,476	0	55,349	21,347	205,172	(30,707)	13,848	(16,859)
721540	Legislative Peer Committee	109,214	115,172	23,792	5	4,541	11,753	40,091	20,408	0	8,792	10,983	40,183	(4,878)	1,143	(3,735)
721550	MS Public Service Commission	331,942	328,065	67,772	13	12,934	6,276	86,995	58,131	0	25,044	49,228	132,403	(13,894)	(19,352)	(33,246)
721560	Dept Of Environmental Quality	1,756,883	1,765,968	364,815	70	69,623	9,798	444,306	312,918	0	134,809	82,419	530,146	(74,790)	(16,658)	(91,448)
721570	MS State Hospital	4,621,384	4,766,543	984,676	188	187,920	91,985	1,264,769	844,601	0	363,864	1,146,312	2,354,777	(201,867)	(508,126)	(709,993)
721590	MS Real Estate Commission	89,435	80,271	16,582	3	3,165	4,562	24,312	14,224	0	6,128	16,018	36,370	(3,400)	(2,037)	(5,437)
721600	Mississippi State Senate Staff	184,890	194,571	40,195	8	7,671	21,569	69,443	34,477	0	14,853	14,129	63,459	(8,240)	1,655	(6,585)
721610	Mississippi State Senate Members	232,187	239,069	49,387	9	9,425	28,183	87,004	42,361	0	18,250	4,650	65,261	(10,125)	3,188	(6,937)
721620	MS House Of Representatives Staff	223,588	221,619	45,782	9	8,737	1,783	56,311	39,269	0	16,918	21,656	77,843	(9,386)	(5,056)	(14,442)
721630	MS House Of Representatives Members	521,131	549,684	113,554	22	21,671	30,429	165,676	97,400	0	41,961	15,203	154,564	(23,280)	2,942	(20,338)
721640	Attorney General's Office	1,290,788	1,378,572	284,786	54	54,350	69,150	408,340	244,274	0	105,236	66,189	415,699	(58,384)	(10,269)	(68,653)
721650	MS Arts Commission	53,317	57,586	11,896	2	2,270	9,881	20,409	10,204	0	4,396	3,990	18,590	(2,439)	793	(1,646)
721660	Boswell Regional Center	3,444,969	3,544,151	732,153	140	139,728	341,112	1,213,133	628,001	0	270,551	2,155,985	3,054,537	(150,098)	(559,279)	(709,377)
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,433,303	6,916,417	1,428,798	272	272,679	1,450,322	3,152,071	1,225,545	0	527,980	0	1,753,525	(292,916)	416,122	123,206
721680	State Insurance Department	536,610	559,281	115,537	22	22,050	21,836	159,445	99,101	0	42,694	48,275	190,070	(23,686)	(16,515)	(40,201)
721690	Ellisville State School	4,812,293	4,895,675	1,011,352	193	193,011	33,436	1,237,992	867,483	0	373,722	1,218,607	2,459,812	(207,336)	(635,665)	(843,001)
721710	State Dept Of Health	7,964,878	8,238,275	1,701,869	324	324,793	532,718	2,559,704	1,459,770	0	628,887	615,643	2,704,300	(348,898)	(82,245)	(431,143)
721720	State Soil & Water Conservation	51,597	57,586	11,896	2	2,270	16,057	30,225	10,204	0	4,396	13,454	28,054	(2,439)	2,904	465
721730	Banking & Consumer Finance	325,062	341,153	70,476	13	13,450	29,622	113,561	60,450	0	26,043	50,420	136,913	(14,448)	3,721	(10,727)
721750	MS Workers Compensation Commission	249,386	243,431	50,288	10	9,597	0	59,895	43,134	0	18,583	16,432	78,149	(10,310)	(5,335)	(15,645)
721760	Veterans Home Purchase Board	76,536	74,164	15,321	3	2,924	2,247	20,495	13,141	0	5,661	10,658	29,460	(3,141)	(1,795)	(4,936)
721770	MS State Personnel Board	205,529	221,619	45,782	9	8,737	23,764	78,292	39,269	0	16,918	4,037	60,224	(9,386)	(2,809)	(12,195)
721780	State Veterans Affairs Board	1,758,602	1,546,094	319,393	61	60,955	43,627	424,036	273,958	0	118,025	416,688	808,671	(65,478)	(167,760)	(233,238)
721790	State Fair Commission	0	0	0	0	0	3,508	3,508	0	0	0	50,418	50,418	0	(22,177)	(22,177)
721800	MS Dept Of Information Technology Services	521,991	595,927	123,107	23	23,494	70,567	217,191	105,594	0	45,491	37,910	188,995	(25,238)	(8,340)	(33,578)
721810	State Aid Road Construction	245,086	232,961	48,125	9	9,184	17,007	74,325	41,279	0	17,784	28,936	87,999	(9,866)	(2,030)	(11,896)
721820	Rehabilitation Services	4,494,971	4,662,714	963,227	184	183,827	284,085	1,431,323	826,203	0	355,938	193,087	1,375,228	(197,470)	36,267	(161,203)
721830	MS Gaming Commission	488,453	506,058	104,542	20	19,951	25,993	150,506	89,670	0	38,631	18,710	147,011	(21,432)	(9,409)	(30,841)
721840	MS Department Of Revenue	3,085,509	2,691,705	556,054	106	106,120	135,249	797,529	476,953	0	205,477	540,231	1,222,661	(113,996)	(167,198)	(281,194)
721850	Joint Legislative Budget Office	156,511	146,582	30,281	6	5,779	21,945	58,011	25,973	0	11,190	12,104	49,267	(6,208)	9,162	2,954
721860	MS Finance And Administration	1,477,398	1,473,676	304,433	58	58,100	15,528	378,119	261,126	0	112,496	439,767	813,389	(62,411)	(113,460)	(175,871)
721870	MS Cosmetology Board	24,939	47,116	9,733	2	1,858	23,340	34,933	8,349	0	3,597	21,056	33,002	(1,995)	614	(1,381)
721880	Board Social Workers, Marriage, Family Therapists	10,319	10,470	2,163	0	413	810	3,886	1,855	0	799	2,841	5,495	(443)	(1,158)	(1,601)
721890	MS Library Commission	204,669	220,746	45,602	9	8,703	25,483	79,797	39,115	0	16,851	15,949	71,915	(9,349)	2,097	(7,252)
721900	MS Emergency Management	737,839	720,696	148,882	28	28,413	106,340	283,663	127,703	0	55,016	26,584	209,303	(30,522)	41,500	10,978
721910	MS Secretary Of State	438,576	461,560	95,349	18	18,197	41,991	155,555	81,785	0	35,234	30,577	147,596	(19,547)	(1,281)	(20,828)
721920	MS Dept Of Human Services	7,157,383	7,331,733	1,514,595	289	289,053	326,627	2,130,564	1,299,137	0	559,684	476,971	2,335,792	(310,505)	(115,805)	(426,310)
721930	MS Board Of Nursing	131,573	103,829	21,449	4	4,093	6,263	31,809	18,398	0	7,926	29,236	55,560	(4,397)	(2,829)	(7,226)
721940	MS Dept Of Education	2,144,721	2,136,786	441,419	84	84,243	20,614	546,360	378,625	0	163,116	565,695	1,107,436			

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

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, 2023	June 30, 2024	Net Difference Between Projected and Actual	Proportion of Contributions and Proportionate Share of	Changes in Proportion and Differences Between Employer and Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual	Proportion of Contributions and Proportionate Share of	Changes in Proportion and Differences Between Employer and Contributions and Proportionate Share of	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	Investment OPEB Plan	Change of Assumptions	Share of Contributions	Resources	Difference Between Expected and Actual Experience	Investment OPEB Plan	Change of Assumptions	Share of Contributions	Resources					
721980	Military Department - Ycp (Shelby Base Ops)	354,300	396,121	81,831	16	15,617	74,657	172,121	70,190	0	30,239	9,790	110,219	(16,776)	14,502	(2,274)
721990	Educational Television (MS Public Broadcasting)	399,018	372,563	76,964	15	14,688	16,641	108,308	66,016	0	28,440	57,892	152,348	(15,778)	(12,055)	(27,833)
722010	Pearl River Basin Development Dist.	0	0	0	0	0	0	0	0	0	0	1,353	1,353	0	(3,404)	(3,404)
722020	MS Dept Of Wildlife, Fisheries & Parks	2,545,459	2,619,286	541,094	103	103,265	290,385	934,847	464,121	0	199,949	56,853	720,923	(110,929)	23,615	(87,314)
722040	Public Employees Retirement System	695,701	750,362	155,010	30	29,583	46,298	230,921	132,959	0	57,281	31,237	221,477	(31,778)	2,048	(29,730)
722050	MS Bureau Of Narcotics	622,605	630,827	130,317	25	24,870	65,769	220,981	111,779	0	48,156	33,650	193,585	(26,716)	(12,607)	(39,323)
722060	North MS Regional Center	3,244,600	3,092,189	638,787	122	121,909	84,265	845,083	547,916	0	236,049	837,469	1,621,434	(130,957)	(168,927)	(299,884)
722070	MS Oil & Gas Board	142,752	151,817	31,363	6	5,985	13,558	50,912	26,901	0	11,589	7,335	45,825	(6,430)	4,875	(1,555)
722080	MS Animal Health Board	110,074	125,642	25,955	5	4,953	16,270	47,183	22,263	0	9,591	9,822	41,676	(5,321)	(645)	(5,966)
722090	State Treasurer's Office	163,391	166,650	34,427	7	6,570	18,472	59,476	29,529	0	12,722	9,103	51,354	(7,058)	(1,226)	(8,284)
722110	Medicaid Division	4,261,064	4,235,182	874,907	167	166,972	90,361	1,132,407	750,448	0	323,302	226,110	1,299,860	(179,364)	(73,655)	(253,019)
722120	MS Dept Of Agriculture & Commerce	1,071,501	1,095,005	226,207	43	43,170	137,342	406,762	194,028	0	83,590	3,397	281,015	(46,374)	57,657	11,283
722130	MS Office Of State Auditor	642,384	623,847	128,875	25	24,595	21,524	175,019	110,542	0	47,623	36,855	195,020	(26,420)	12,674	(13,746)
722150	Governor's Office	109,214	114,299	23,612	5	4,506	21,893	50,016	20,253	0	8,725	11,181	40,159	(4,841)	1,345	(3,496)
722170	MS State Board Of Pharmacy	91,155	91,614	18,926	4	3,612	10,927	33,469	16,233	0	6,994	787	24,014	(3,880)	2,998	(882)
722180	MS Supreme Court	1,258,110	1,286,085	265,680	51	50,704	60,878	377,313	227,886	0	98,176	11,050	337,112	(54,467)	16,613	(37,854)
722190	Barber Examiners Board	11,179	10,470	2,163	0	413	118	2,694	1,855	0	799	3,773	6,427	(443)	(893)	(1,336)
722200	Grand Gulf Military	20,639	15,705	3,244	1	619	5,028	8,892	2,783	0	1,199	10,721	14,703	(665)	(903)	(1,568)
722220	MS Development Authority	900,370	869,024	179,524	34	34,261	11,443	225,262	153,986	0	66,339	153,147	373,472	(36,804)	(43,255)	(80,059)
722230	Mental Health Dept Of MS	431,696	503,440	104,001	20	19,848	83,028	206,897	89,206	0	38,431	4,688	132,325	(21,321)	17,295	(4,026)
722240	MS Motor Vehicle Commission	15,479	15,705	3,244	1	619	1,008	4,872	2,783	0	1,199	323	4,305	(665)	164	(501)
722250	District Attorneys & Staff	985,505	1,081,917	223,503	43	42,654	106,098	372,298	191,709	0	82,591	3,577	277,877	(45,820)	25,544	(20,276)
722260	State Architecture Board	10,319	10,470	2,163	0	413	271	2,847	1,855	0	799	39	2,693	(443)	52	(391)
722270	East MS State Hospital	3,321,996	3,210,851	663,300	126	126,587	0	790,013	568,942	0	245,107	980,473	1,794,522	(135,982)	(403,389)	(539,371)
722280	MS State Board Of Contractors	66,216	85,506	17,664	3	3,371	17,290	38,328	15,151	0	6,527	5,164	26,842	(3,621)	1,719	(1,902)
722290	State Fire Academy	288,944	308,870	63,807	12	12,177	25,144	101,140	54,730	0	23,578	5,677	83,985	(13,081)	5,286	(7,795)
722310	Hudspeth Center	2,425,925	2,527,672	522,168	100	99,653	1,956,701	2,578,622	447,888	0	192,955	127,031	767,874	(107,049)	539,061	432,012
722320	Professional Engineers & Land Surveyors Board	10,319	7,853	1,622	0	310	0	1,932	1,391	0	599	11,350	13,340	(333)	(3,536)	(3,869)
722360	MS Ethics Commission	30,958	31,410	6,489	1	1,238	1,618	9,346	5,566	0	2,398	431	8,395	(1,330)	601	(729)
722370	Nursing Home Administrators Board	10,319	10,470	2,163	0	413	278	2,854	1,855	0	799	3	2,657	(443)	113	(330)
722390	MS Judicial Performance Commission	12,039	10,470	2,163	0	413	7,562	10,138	1,855	0	799	9,108	11,762	(443)	(1,583)	(2,026)
722450	MS Dept Of Employment Security	1,870,396	1,720,597	355,442	68	67,834	195,173	618,517	304,879	0	131,346	569,948	1,006,173	(72,869)	(46,177)	(119,046)
722490	State Dental Examiners Board	32,678	40,136	8,291	2	1,582	13,509	23,384	7,112	0	3,064	2,858	13,034	(1,700)	2,665	965
722510	MS Forestry Commission	1,196,194	1,156,953	239,004	46	45,613	6,598	291,261	205,005	0	88,319	102,406	395,730	(48,998)	(61,079)	(110,077)
722520	Medical Licensure Board	95,455	104,702	21,629	4	4,128	20,368	46,129	18,552	0	7,993	13,107	39,652	(4,434)	3,823	(611)
722530	Public Accountancy Board Of MS	24,079	17,450	3,605	1	688	1,810	6,104	3,092	0	1,332	8,568	12,992	(739)	(1,081)	(1,820)
722590	Board Of Funeral Services	5,160	5,235	1,081	0	206	139	1,426	928	0	400	2	1,330	(222)	170	(52)
722600	Administrative Office Of The Courts/Trial Support	1,353,565	1,403,002	289,833	55	55,313	53,929	399,130	248,603	0	107,101	41,901	397,605	(59,418)	349	(59,069)
722620	MS Dept Of Marine Resources	747,299	773,920	159,877	30	30,512	62,274	252,693	137,134	0	59,079	9,858	206,071	(32,776)	17,136	(15,640)
722630	Mississippi Auctioneers Commission	0	0	0	0	0	0	0	0	0	0	308	308	0	(921)	(921)
722700	MS Athletic Commission	0	2,618	541	0	103	2,408	3,052	464	0	200	0	664	(111)	454	343
	Total ACFR State Agencies	118,481,648	121,225,316	25,042,809	4,776	4,779,289	10,032,073	39,858,947	21,480,356	0	9,254,003	13,871,070	44,605,429	(5,133,995)	(2,590,008)	(7,724,003)
UNIVERSITIES/OTHER STATE AGENCIES:																
721460	MS Business Finance Corp	15,479	15,705	3,244	1	619	230	4,094	2,783	0	1,199	3,853	7,835	(665)	(847)	(1,512)
721470	Mississippi State Bar	98,035	93,359	19,286	4	3,681	8,225	31,196	16,543	0	7,127	7,622	31,292	(3,954)	(2,291)	(6,245)
721580	MS Industries For The Blind	347,421	349,006	72,098	14	13,760	10,045	95,917	61,842	0	26,642	48,969	137,453	(14,781)	6,638	(8,143)
721700	MS Port Authority/Gulfport	137,592	132,622	27,397	5	5,229	4,742	37,373	23,500	0	10,124	24,608	58,232	(5,617)	(342)	(5,959)
721740	Yellow Creek Port Authority	61,917	62,821	12,978	2	2,477	11,682	27,139	11,131	0	4,796	101	16,028	(2,661)	3,756	1,095
722100	Pearl River Valley Water Supply	425,676	451,090	93,186	18	17,784	37,119	148,107	79,930	0	34,435	39,359	153,724	(19,104)	4,049	(15,055)
722160	Pat Harrison Waterway District	134,153	142,220	29,380	6	5,607	8,197	43,190	25,200	0	10,857	12,578	48,635	(6,023)	(7,273)	(13,296)
722210	Tombigbee River Valley Water Mgt	85,135	84,634	17,484	3	3,337	15,681	36,505	14,997	0	6,461	2,323	23,781	(3,584)	4,358	774
722330	University Medical Center	40,228,560	39,865,166	8,235,382	1,564	1,571,684	883,949	10,692,579	7,063,855	0	3,043,184	2,713,235	12,820,274	(1,688,333)	(240,275)	(1,928,608)
722340	University Of Southern MS	10,126,798	10,079,279	2,082,185	397	397,375	156,641	2,636,598	1,785,985	0	769,424	154,267	2,709,676	(426,866)	(102)	(426,968)
722400	Alcorn State University	2,526,540	2,653,314	548,124	104	104,607	93,908	746,743	470,151	0	202,547	330,083	1,002,781	(112,370)	(135,760)	(248,130)
722410	Jackson State University	4,505,290	4,798,826	991,345	189	189,193	302,540	1,483,267	850,322	0	366,329	203,167	1,419,818	(203,235)	(149,330)	(352,565)
722420	University Of Mississippi	15,565,136	16,659,778	3,441,589	656	656,810	1,662,767	5,761,822	2,952,008	0	1,271,761	59,109	4,282,878	(705,556)	431,169	(274,387)
722430	Mississippi State University	23,746,723	24,568,243	5,075,325	967	968,600	1,769,302	7,814,194	4,353,338	0	1,875,471	0	6,228,809	(1,040,487)	671,763	(368,724)
722470	MS University Of Women	1,851,477	1,826,171	377,252	72	71,997	106,073	555,394	323,586	0	139,405	41,509	504,500	(77,340)	31,645	(45,695)

SCHEDULE B – OPEB AMOUNTS BY EMPLOYER



As of and for the fiscal year ended June 30, 2024

Group Number	Employer Name			Deferred Outflows of Resources					Deferred Inflows of Resources							
				Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Deferred Outflows of	Net Difference Between Projected and Actual		Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Deferred Inflows of					
		June 30, 2023	June 30, 2024	Difference Between Expected and Actual	Investment OPEB Plan	Change of Assumptions	Share of Contributions	Resources	Difference Between Expected and Actual	Investment OPEB Plan	Change of Assumptions	Share of Contributions	Resources			
		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Experience	Investments				Experience	Investments						
														Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
722480	MS Valley State University	1,774,082	1,676,971	346,430	66	66,114	0	412,610	297,149	0	128,015	318,043	743,207	(71,021)	(124,277)	(195,298)
722540	University Press Of MS	129,853	119,534	24,693	5	4,713	27,129	56,540	21,181	0	9,125	12,177	42,483	(5,062)	4,740	(322)
722550	MS Institutions Of Higher Learning	367,200	352,496	72,819	14	13,897	3,265	89,995	62,460	0	26,909	32,456	121,825	(14,929)	(11,130)	(26,059)
722560	Delta State University	2,234,156	2,116,718	437,273	83	83,451	38,096	558,903	375,069	0	161,584	219,083	755,736	(89,645)	(39,149)	(128,794)
722570	MS Prison Industries	162,531	205,041	42,357	8	8,084	69,946	120,395	36,332	0	15,652	7,420	59,404	(8,684)	8,369	(315)
	Total Universities/Other State Agencies	104,523,754	106,252,994	21,949,827	4,178	4,189,019	5,209,537	31,352,561	18,827,362	0	8,111,047	4,229,962	31,168,371	(4,499,917)	455,711	(4,044,206)
	Grand Total All	553,375,000	558,784,000	115,434,000	22,000	22,030,000	31,929,914	169,415,914	99,013,000	0	42,656,000	31,929,874	173,598,874	(23,665,000)	0	(23,665,000)

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

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% - 2.94%	Plus 1% - 4.94%	Future Plan Years Ending June 30,					
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability	2025	2026	2027	2028	2029	Thereafter
LIBRARIES:											
711420	Choctaw County Library	9,780	11,240	11,414	9,647	1,068	(617)	(856)	(688)	(163)	34
711430	Amory Municipal Library	14,670	16,860	17,121	14,470	29	222	2,337	1,295	346	52
711440	Evans Memorial Library	14,670	16,860	17,121	14,470	207	582	2,134	1,753	1,247	321
711450	Wilkinson County Library System	12,225	14,050	14,267	12,058	(938)	(411)	1,538	1,774	1,126	183
711460	Covington County Library System	24,449	28,100	28,535	24,116	(320)	(1,116)	(694)	(703)	(654)	(187)
711470	Sharkey Issaquena County Library System	14,670	16,860	17,121	14,470	(474)	(223)	159	424	346	52
711490	Wayne Co Library System	43,194	49,643	50,412	42,606	(2,232)	(693)	422	1,085	287	(163)
711500	Benton Co Library System	14,670	16,860	17,121	14,470	(721)	(1,275)	1,388	335	(131)	8
711510	Lamar Co Library	79,053	90,856	92,263	77,976	(3,927)	(1,938)	(572)	2,388	2,394	329
711520	Bolivar Co Library	45,639	52,453	53,265	45,017	(4,284)	(1,690)	(142)	1,336	352	(290)
711530	Carnegie Public Library	24,449	28,100	28,535	24,116	(5,008)	(2,630)	(401)	805	1,088	221
711540	Carroll Co Library System	2,445	2,810	2,853	2,412	(1,331)	(1,494)	(1,456)	(1,425)	(277)	146
711550	Central Miss Regional Library	259,162	297,858	302,469	255,634	(25,918)	(18,299)	(7,418)	1,908	5,278	1,012
711560	Copiah-Jefferson Regional Library System	16,300	18,733	19,023	16,078	(1,882)	(1,922)	(474)	478	(256)	(350)
711570	Dixie Regional Library System	61,938	71,186	72,288	61,095	(3,240)	(1,935)	(732)	1,148	1,220	131
711580	East Miss Regional Library	44,009	50,580	51,363	43,410	(791)	(503)	(610)	835	1,035	157
711590	Elizabeth Jones Library	24,449	28,100	28,535	24,116	(1,166)	360	2,444	1,577	575	85
711600	First Regional Library	363,479	417,750	424,218	358,531	(14,446)	(7,685)	12,344	11,229	7,774	1,789
711610	Greenwood-Leflore Public Library System	24,449	28,100	28,535	24,116	(3,957)	(4,300)	(287)	(1,180)	(1,622)	(456)
711620	Hancock Co Library System	121,431	139,562	141,723	119,778	(962)	1,112	(684)	2,812	2,830	385
711630	Harriette Person Memorial Library	9,780	11,240	11,414	9,647	(309)	(148)	107	284	229	34
711640	Harrison Co Library System	249,383	286,618	291,055	245,987	(2,878)	2,727	5,660	11,615	7,917	843
711650	The Library - Hattiesburg; Petal	85,572	98,349	99,872	84,407	(5,686)	(4,330)	5,230	5,155	2,833	398
711660	Judge George W. Armstrong Library	29,339	33,720	34,242	28,940	(1,343)	(1,321)	(581)	157	(254)	(261)
711670	Humphreys Co Library System	10,595	12,177	12,365	10,450	(966)	(1,094)	(645)	95	398	85
711680	Jackson-George Regional Library	282,797	325,021	330,053	278,946	(13,401)	(9,793)	(259)	6,242	6,332	1,052
711690	Jackson-Hinds Library System	216,784	249,151	253,009	213,832	(34,648)	(29,492)	(12,223)	(604)	5,031	1,086
711700	Jennie Stephens Smith Library	24,449	28,100	28,535	24,116	(1,546)	(564)	1,313	1,320	705	85
711710	Kemper-Newton Library	24,449	28,100	28,535	24,116	(3,237)	(2,645)	(1,575)	(1,594)	(466)	85
711720	Laurel-Jones Co Library	60,308	69,313	70,386	59,487	(1,305)	913	2,989	3,438	2,191	347
711730	Lee-Itawamba Library System	106,762	122,702	124,602	105,308	(5,279)	(1,625)	853	3,550	2,896	382
711740	Lincoln-Lawrence-Franklin Regional Library System	62,753	72,123	73,239	61,899	(6,879)	(3,518)	1,995	1,144	(229)	(228)
711750	Long Beach Public Library	24,449	28,100	28,535	24,116	(748)	(369)	266	706	575	85
711760	Columbus-Lowndes Public Library	52,973	60,883	61,825	52,252	(3,129)	(1,839)	2,300	2,278	650	(130)
711770	Madison Co-Canton Public Library	154,845	177,965	180,721	152,737	940	1,988	4,733	6,227	4,620	868
711780	Marks-Quitman Co Public Library	14,670	16,860	17,121	14,470	474	721	1,122	1,396	738	52
711790	Marshall Co Library System	26,079	29,973	30,437	25,724	(1,824)	(1,121)	1,847	1,007	179	0
711800	Meridian-Lauderdale Co Library	67,643	77,743	78,946	66,722	(4,527)	(1,057)	3,386	3,415	1,764	198
711810	Mid Miss Regional Library System	136,916	157,359	159,795	135,052	(6,468)	(3,836)	1,981	3,120	1,988	214
711820	Neshoba Co Public Library	19,559	22,480	22,828	19,293	(1,895)	(1,173)	2,391	1,435	459	72
711830	Northeast Regional Library	79,053	90,856	92,263	77,976	(4,242)	(1,476)	2,872	2,875	1,895	373
711840	Noxubee Co Library	9,780	11,240	11,414	9,647	(976)	(148)	107	284	229	34

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

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% - 2.94%	Plus 1% - 4.94%						
		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	2025	2026	2027	2028	2029	Thereafter
711850	Oktibbeha Co Library System	39,934	45,896	46,607	39,390	964	2,613	5,326	2,217	(653)	(354)
711860	Pearl River Co Library System	61,123	70,249	71,337	60,291	2,160	4,606	46	2,910	2,091	82
711870	Pike-Amite-Walthall Library System	73,348	84,299	85,604	72,349	(3,253)	(637)	698	2,128	2,301	535
711880	Pine Forest Regional Library	35,044	40,276	40,900	34,567	(4,862)	(2,694)	1,821	1,139	73	(99)
711890	Yazoo Library Association	14,670	16,860	17,121	14,470	(1,014)	504	2,337	1,295	346	52
711900	South Miss Regional Library	39,119	44,960	45,656	38,586	(2,924)	(1,861)	(8)	(193)	(118)	2
711910	Sunflower Public Library	51,343	59,010	59,923	50,644	(3,916)	(2,763)	2,089	2,364	1,657	319
711920	Tallahatchie Co Library	14,670	16,860	17,121	14,470	63	(2,374)	(875)	599	738	52
711930	Tombigbee Regional Library System	39,119	44,960	45,656	38,586	(1,293)	(667)	829	1,872	1,395	187
711940	Warren Co-Vicksburg Public Library System	44,824	51,516	52,314	44,213	(1,119)	(501)	662	1,468	1,031	113
711950	Washington Co Library System	52,158	59,946	60,874	51,448	(3,905)	(2,221)	(1,574)	(654)	(371)	(176)
711960	Yalobusha Co Public Library System	4,890	5,620	5,707	4,823	(404)	(859)	(1,035)	(297)	114	16
	Total Libraries	3,434,311	3,947,086	4,008,194	3,387,547	(189,668)	(110,509)	42,625	95,579	72,079	9,862

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

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% - 2.94%	Plus 1% - 4.94%						
		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	2025	2026	2027	2028	2029	Thereafter		
COMMUNITY COLLEGES:											
711970	Coahoma Community College	932,332	1,071,539	1,088,128	919,639	(53,434)	(35,972)	(12,497)	12,924	17,044	2,546
711980	Copiah-Lincoln Community College	1,446,582	1,662,571	1,688,311	1,426,887	(48,606)	(25,936)	26,168	49,550	33,275	3,607
711990	East Central Community College	1,034,204	1,188,621	1,207,023	1,020,124	(19,744)	(5,675)	15,739	33,862	29,803	5,716
712000	East MS Community College	1,364,270	1,567,968	1,592,243	1,345,695	(57,154)	(26,901)	28,800	48,966	33,949	4,492
712010	Hinds Community College	4,676,332	5,374,554	5,457,761	4,612,665	(250,197)	(187,459)	(21,511)	66,755	70,762	10,261
712020	Holmes Community College	1,624,247	1,866,763	1,895,664	1,602,133	(61,403)	(29,542)	8,115	38,824	33,828	5,056
712030	Itawamba Community College	1,832,881	2,106,548	2,139,161	1,807,927	(57,167)	(30,806)	33,370	65,738	51,495	8,282
712040	Jones Co Junior College	1,725,304	1,982,909	2,013,608	1,701,814	(58,270)	(24,433)	38,017	65,861	54,993	10,616
712050	Meridian Community College	1,298,257	1,492,099	1,515,199	1,280,581	(81,336)	(60,836)	(7,494)	21,091	18,965	1,456
712060	MS Delta Community College	1,035,834	1,190,495	1,208,926	1,021,732	(55,901)	(38,240)	1,264	24,467	23,165	3,597
712070	MS Gulf Coast Community College	2,940,433	3,379,468	3,431,789	2,900,400	(145,558)	(102,720)	(32,018)	41,340	52,587	8,243
712080	Northeast MS Community College	1,542,749	1,773,097	1,800,548	1,521,745	(24,532)	(7,915)	24,876	56,728	47,499	8,154
712090	Northwest MS Community College	2,546,800	2,927,062	2,972,378	2,512,126	(118,339)	(48,518)	37,531	92,687	75,236	11,728
712100	Pearl River Community College	2,076,559	2,386,609	2,423,558	2,048,287	(12,043)	8,764	49,173	75,887	59,212	10,871
712110	Southwest MS Community College	900,548	1,035,009	1,051,033	888,288	(31,718)	(20,844)	7,458	26,862	22,055	3,069
	Total Community Colleges	26,977,332	31,005,312	31,485,330	26,610,043	(1,075,402)	(637,033)	196,991	721,542	623,868	97,694

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



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		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
Group Number	Employer Name	Share of	Share of	Share of	Share of	2025	2026	2027	2028	2029	Thereafter
		Net OPEB	Net OPEB	Net OPEB	Net OPEB						
		Liability	Liability	Liability	Liability						
SCHOOL DISTRICTS:											
712120	Aberdeen School District	762,817	876,714	890,287	752,432	(25,688)	(12,990)	5,685	19,724	14,712	1,540
712130	Alcorn County School District	2,010,545	2,310,740	2,346,514	1,983,172	(49,631)	(8,306)	37,653	70,141	50,123	6,701
712140	Amite County School District	766,077	880,460	894,091	755,647	(43,602)	(30,497)	9,096	21,025	18,671	3,541
712150	Amory School District	965,746	1,109,942	1,127,126	952,598	(19,409)	(4,339)	13,572	31,661	24,451	3,478
712160	Attala County School District	834,535	959,140	973,989	823,173	(43,389)	(29,250)	(2,954)	13,722	9,089	(425)
712170	Baldwyn School District	528,104	606,956	616,352	520,914	(22,575)	(9,587)	11,942	18,860	12,599	1,608
712180	Bay St. Louis-Waveland School	1,168,675	1,343,170	1,363,965	1,152,764	(17,745)	(3,179)	11,869	27,050	24,537	4,833
712200	Benton County School District	661,760	760,568	772,343	652,751	(56,395)	(26,369)	(4,983)	17,659	15,640	1,271
712210	Biloxi School District	3,343,031	3,842,178	3,901,662	3,297,517	(53,983)	(30,745)	45,190	85,777	60,417	7,644
712220	Booneville School District	775,042	890,763	904,554	764,490	(8,352)	2,813	22,289	29,854	22,096	4,071
712230	Brookhaven School District	1,853,255	2,129,964	2,162,940	1,828,024	(66,571)	(29,200)	16,669	50,892	37,878	4,193
712240	Calhoun County School District	1,632,397	1,876,129	1,905,175	1,610,172	(37,406)	(11,119)	29,094	50,743	35,064	4,496
712250	Canton School District	1,914,378	2,200,214	2,234,277	1,888,315	(57,329)	(39,443)	1,834	29,374	26,473	3,692
712260	Carroll County School District	567,223	651,915	662,008	559,501	(41,929)	(20,899)	6,151	14,260	10,365	1,248
713800	Chickasaw County School District	1,457,177	1,674,748	1,700,676	1,437,338	207,661	235,239	277,091	151,173	38,527	5,815
712280	Choctaw County School District	1,057,024	1,214,848	1,233,656	1,042,633	(41,026)	(26,191)	3,877	21,626	19,728	3,172
712290	Claiborne County School District	854,095	981,619	996,817	842,466	(53,118)	(31,461)	(4,479)	16,412	16,132	1,999
712300	Clarksdale School District	1,491,406	1,714,087	1,740,625	1,471,101	(48,227)	(13,013)	17,631	30,318	9,485	(3,015)
712320	Cleveland School District	1,960,017	2,252,667	2,287,542	1,933,332	(92,951)	(58,225)	(1,953)	51,932	49,899	7,381
712330	Clinton School District	2,663,341	3,061,004	3,108,394	2,627,081	(85,145)	(38,034)	19,212	76,375	63,388	8,792
712340	Coahoma Co Agriculture High School District	0	0	0	0	(30,498)	(26,750)	(15,971)	(6,390)	0	0
712350	Coahoma County School District	981,231	1,127,738	1,145,198	967,872	(54,284)	(37,917)	(6,015)	26,231	38,913	9,911
712360	Coffeeville School District	346,365	398,080	404,243	341,649	(34,886)	(16,510)	7,222	5,963	1,623	(211)
712370	Columbia School District	1,047,244	1,203,608	1,222,242	1,032,986	(14,957)	(7,558)	22,955	31,523	18,181	1,646
712380	Columbus School District	2,309,642	2,654,494	2,695,590	2,278,197	(51,918)	(27,735)	28,225	73,399	60,548	9,572
712390	Copiah County School District	1,220,019	1,402,180	1,423,888	1,203,409	(79,676)	(50,197)	(17,003)	7,210	8,800	(277)
712400	Corinth School District	1,308,851	1,504,276	1,527,564	1,291,032	(44,190)	(36,116)	8,944	35,899	30,765	4,610
712410	Covington County School District	1,849,995	2,126,218	2,159,135	1,824,808	(61,844)	(41,699)	17,568	46,315	29,678	1,744
712420	Desoto County School District	17,336,167	19,924,626	20,233,095	17,100,140	(191,395)	(89,425)	169,553	508,959	439,683	72,793
712440	Durant School District	0	0	0	0	0	0	0	0	0	0
712450	East Jasper School District	639,756	735,278	746,661	631,046	(28,697)	(26,234)	698	12,818	9,838	741
712460	East Tallahatchie School District	660,130	758,694	770,440	651,143	(71,743)	(47,151)	5,877	11,557	11,380	2,617
712470	Enterprise School District	633,236	727,785	739,052	624,615	(2,998)	4,231	19,550	27,873	19,949	3,296
712480	Forest School District	975,526	1,121,182	1,138,540	962,245	(20,599)	(281)	18,982	31,425	16,134	127
712490	Forrest County School District	1,503,630	1,728,137	1,754,892	1,483,159	(62,272)	(29,250)	13,984	39,039	26,484	2,094
712500	Forrest Co Agriculture High School District	365,109	419,624	426,120	360,138	(9,466)	(4,329)	5,416	7,247	3,360	(12)
712510	Franklin County School District	837,795	962,886	977,793	826,389	(38,179)	(20,798)	(2,149)	12,603	8,787	(96)
712520	George County School District	2,384,619	2,740,666	2,783,097	2,352,153	(86,680)	(67,227)	5,172	48,673	31,938	432
712530	Greene County School District	1,113,257	1,279,477	1,299,286	1,098,100	(64,548)	(39,234)	(11,195)	15,151	16,030	1,473
712540	Greenville School District	2,719,574	3,125,634	3,174,024	2,682,548	(166,954)	(87,957)	(17,325)	39,275	43,276	6,238
712550	Greenwood School District	3,036,600	3,489,994	3,544,026	2,995,258	(165,585)	(125,045)	(4,885)	54,408	50,771	6,597
712560	Grenada School District	2,735,059	3,143,430	3,192,096	2,697,822	(85,851)	(36,577)	50,409	91,568	64,891	8,646

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



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		Less 1% - Trend	Plus 1% - Trend	Less 1% - 2.94%	Plus 1% - 4.94%						
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
						2025	2026	2027	2028	2029	Thereafter
712570	Gulfport School District	3,500,321	4,022,954	4,085,236	3,452,665	(93,392)	(29,870)	50,094	112,477	84,264	11,323
712580	Hancock County School District	2,379,730	2,735,046	2,777,390	2,347,330	(35,918)	(15,279)	37,472	64,726	46,108	6,475
712590	Harrison County School District	8,470,044	9,734,705	9,885,416	8,354,727	(242,640)	(114,899)	136,184	261,288	204,197	33,159
712600	Hattiesburg School District	2,547,615	2,927,998	2,973,329	2,512,930	(104,399)	(53,413)	24,595	62,040	53,382	9,286
712610	Hazlehurst School District	841,870	967,570	982,549	830,408	(61,416)	(34,464)	(9,127)	7,734	9,964	1,186
712630	Hinds County School District	2,418,033	2,779,069	2,822,095	2,385,113	(142,022)	(62,079)	20,938	62,438	47,456	5,706
712640	Hollandale School District	402,598	462,710	469,874	397,117	(27,979)	(13,435)	4,441	9,917	5,757	167
712650	Holly Springs School District	740,813	851,424	864,605	730,727	(51,943)	(27,623)	3,745	13,947	10,857	1,278
712660	Holmes County School District	1,770,128	2,034,425	2,065,922	1,746,028	(108,874)	(39,618)	21,812	45,184	25,958	828
712670	Houston School District	0	0	0	0	(242,172)	(241,643)	(245,739)	(98,296)	0	0
712680	Humphreys County School District	889,954	1,022,832	1,038,668	877,837	(71,740)	(66,010)	(30,999)	3,336	18,363	3,933
712710	Itawamba County School District	2,147,461	2,468,098	2,506,309	2,118,224	(43,391)	(3,167)	45,463	68,635	44,301	5,332
712720	Jackson County School District	4,913,490	5,647,122	5,734,549	4,846,594	(113,691)	(58,615)	4,623	100,709	89,466	11,781
712730	Jackson Independent School District	13,961,352	16,045,918	16,294,338	13,771,272	(1,322,809)	(879,177)	(281,569)	42,857	137,688	17,016
712740	Jefferson County School District	820,681	943,216	957,819	809,507	(39,561)	(11,711)	2,567	5,439	(445)	(1,691)
712750	Jefferson Davis Co School District	1,028,500	1,182,065	1,200,365	1,014,497	(21,458)	(3,011)	20,686	35,652	24,575	3,163
712760	Jones County School District	5,108,269	5,870,983	5,961,877	5,038,721	(126,239)	(56,167)	49,335	157,104	131,272	19,840
712770	Kemper County School District	938,037	1,078,095	1,094,786	925,266	(33,488)	(819)	14,775	27,399	19,463	2,568
712780	Kosciusko School District	1,325,966	1,523,945	1,547,539	1,307,913	(39,262)	(16,329)	13,064	31,506	23,517	2,996
712790	Lafayette County School District	1,840,216	2,114,978	2,147,721	1,815,162	(58,574)	(18,918)	40,764	70,236	52,663	8,353
712800	Lamar County School District	6,347,847	7,295,643	7,408,593	6,261,423	(163,480)	(81,935)	48,960	139,154	94,399	7,345
712810	Lauderdale County School District	3,601,378	4,139,099	4,203,180	3,552,347	(146,418)	(58,208)	31,747	90,015	82,775	15,615
712820	Laurel School District	1,809,246	2,079,385	2,111,577	1,784,614	(151,060)	(87,632)	26,083	53,195	38,757	5,126
712830	Lawrence County School District	1,296,627	1,490,226	1,513,297	1,278,973	(20,130)	(3,676)	13,398	35,978	34,432	7,009
712840	Leake County School District	1,672,330	1,922,026	1,951,782	1,649,562	(58,729)	(21,164)	1,101	37,802	36,267	5,677
712850	Lee County School District	4,227,280	4,858,454	4,933,672	4,169,727	(122,904)	(50,832)	55,785	131,911	107,571	17,254
712870	Leland School District	593,302	681,888	692,445	585,225	(31,449)	(16,675)	6,781	10,384	4,176	(466)
712880	Lincoln County School District	1,651,141	1,897,673	1,927,052	1,628,661	(35,778)	(12,313)	23,476	48,837	36,780	5,242
712890	Long Beach School District	1,520,745	1,747,807	1,774,866	1,500,040	(54,806)	(38,273)	17,244	39,976	23,018	478
712900	Louisville School District	1,766,053	2,029,742	2,061,166	1,742,008	(58,372)	(23,530)	14,384	45,141	34,667	4,200
712910	Lowndes County School District	3,204,485	3,682,946	3,739,965	3,160,857	(95,447)	(27,529)	48,064	114,877	94,345	15,288
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0
712930	Madison County School District	7,774,870	8,935,734	9,074,075	7,669,017	(69,734)	(4,643)	169,819	296,532	226,983	37,288
712940	Marion County School District	1,353,675	1,555,792	1,579,878	1,335,245	(34,983)	(14,793)	20,641	36,779	26,382	3,686
712950	Marshall County School District	1,691,075	1,943,569	1,973,659	1,668,051	(34,794)	(7,851)	30,913	55,412	47,603	9,453
712960	Mccomb School District	1,689,445	1,941,696	1,971,757	1,666,444	(38,218)	(14,357)	20,095	46,336	40,086	7,275
712970	Meridian School District	3,261,533	3,748,512	3,806,546	3,217,129	(188,681)	(121,531)	(21,150)	38,237	32,718	793
712980	Monroe County School District	1,383,014	1,589,512	1,614,120	1,364,185	(31,357)	(14,415)	10,391	38,459	31,807	4,466
712990	Montgomery County School District	0	0	0	0	0	0	0	0	0	0
713000	Moss Point School District	1,431,913	1,645,711	1,671,190	1,412,418	(49,434)	(29,228)	4,809	22,088	22,631	4,598
713020	Natchez-Adams School District	2,226,514	2,558,954	2,598,572	2,196,201	(126,398)	(83,655)	(12,810)	23,277	30,525	5,792
713030	Neshoba County School District	1,813,321	2,084,068	2,116,333	1,788,633	(61,430)	(25,507)	22,619	63,941	55,828	9,615
713040	Nettleton School District	678,060	779,301	791,366	668,828	(29,283)	(20,390)	(897)	14,106	11,306	827

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

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% - 2.94%	Plus 1% - 4.94%						
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability						
						2025	2026	2027	2028	2029	Thereafter
713050	New Albany School District	1,339,820	1,539,869	1,563,709	1,321,579	(48,256)	(28,339)	12,461	34,029	27,991	4,312
713060	Newton County School District	1,018,720	1,170,825	1,188,951	1,004,850	(30,573)	(9,843)	13,874	33,465	27,128	4,256
713070	Newton School District	637,311	732,468	743,808	628,634	(25,836)	(14,078)	8,598	17,877	14,430	2,404
713080	North Bolivar School District	625,086	718,418	729,540	616,576	(41,951)	(19,131)	(1,679)	9,164	11,275	2,363
713090	North Panola School District	829,645	953,520	968,282	818,350	(77,639)	(53,573)	(19,996)	(5,234)	(1,390)	(1,618)
713100	North Pike School District	1,372,419	1,577,335	1,601,755	1,353,734	(45,548)	(18,469)	6,959	36,582	35,372	6,419
713110	North Tippah School District	744,888	856,107	869,361	734,747	(16,370)	(69)	19,914	28,468	21,500	3,913
713120	Noxubee School District	828,830	952,583	967,331	817,546	(92,529)	(24,790)	(283)	16,210	13,435	1,273
713130	Ocean Springs School District	3,184,111	3,659,530	3,716,186	3,140,760	(59,773)	(22,333)	46,497	99,528	74,710	10,378
713140	Okolona School District	418,898	481,443	488,897	413,194	(19,025)	(5,585)	569	9,072	8,513	1,310
713160	Oxford School District	2,848,341	3,273,626	3,324,307	2,809,561	(15,434)	31,694	92,681	132,091	97,174	16,914
713170	Pascagoula School District	5,386,991	6,191,321	6,287,174	5,313,648	(167,946)	(90,709)	15,186	117,083	99,312	12,653
713180	Pass Christian School District	1,222,464	1,404,990	1,426,741	1,205,820	(26,026)	(2,987)	30,219	47,312	33,897	5,208
713190	Pearl School District	2,321,866	2,668,544	2,709,858	2,290,255	(62,262)	(21,024)	33,022	65,731	52,078	8,528
713200	Pearl River Co School District	1,669,071	1,918,279	1,947,978	1,646,347	(26,794)	(16,594)	14,313	48,977	36,731	3,948
713210	Perry County School District	817,421	939,470	954,014	806,292	(31,255)	(19,099)	6,542	16,262	12,195	1,548
713220	Petal School District	2,637,262	3,031,031	3,077,957	2,601,356	(12,705)	24,339	64,061	100,402	77,658	13,905
713230	Philadelphia School District	645,461	741,835	753,319	636,673	(22,542)	(9,153)	2,864	14,333	11,214	1,211
713240	Picayune School District	2,621,777	3,013,234	3,059,885	2,586,083	(67,488)	(17,650)	24,395	82,092	72,664	12,222
713250	Pontotoc School District	1,431,913	1,645,711	1,671,190	1,412,418	(22,205)	(14,508)	12,040	37,900	28,807	3,374
713260	Pontotoc County School District	2,022,770	2,324,789	2,360,781	1,995,231	(42,963)	(25,645)	22,498	54,945	39,051	4,209
713270	Poplarville School District	1,153,191	1,325,374	1,345,893	1,137,490	(36,776)	(12,956)	10,833	29,258	20,841	2,111
713280	Prentiss County School District	1,550,084	1,781,527	1,809,108	1,528,980	(46,007)	(20,195)	18,847	40,476	31,990	5,014
713290	Quitman School District	1,162,971	1,336,613	1,357,307	1,147,137	(42,529)	(27,839)	4,039	32,089	26,510	3,098
713300	Quitman County School District	713,919	820,514	833,217	704,199	(66,901)	(42,792)	(20,518)	(11,926)	(4,003)	(764)
713310	Rankin County School District	11,280,896	12,965,244	13,165,970	11,127,310	(278,055)	(91,257)	199,590	379,393	285,841	43,064
713320	Richton School District	364,294	418,687	425,169	359,334	(24,269)	(13,535)	(981)	6,858	4,347	(240)
713330	Scott County School District	2,287,637	2,629,204	2,669,909	2,256,492	(99,385)	(59,824)	18,942	54,221	44,024	6,464
713340	Senatobia School District	1,034,204	1,188,621	1,207,023	1,020,124	(28,217)	(15,891)	8,676	24,622	20,556	3,229
713360	Simpson County School District	1,970,612	2,264,843	2,299,907	1,943,782	(100,137)	(67,227)	(19,946)	9,480	6,392	(2,622)
713370	Smith County School District	1,468,587	1,687,861	1,713,992	1,448,592	(70,527)	(39,886)	13,284	34,505	25,388	2,967
713380	South Delta School District	477,576	548,883	557,380	471,074	(56,628)	(46,204)	(27,590)	(19,761)	(13,635)	(3,910)
713390	South Panola School District	2,905,389	3,339,192	3,390,889	2,865,833	(55,372)	(12,246)	54,847	101,306	67,249	7,167
713400	South Pike School District	979,601	1,125,865	1,143,295	966,264	(70,068)	(60,453)	(28,149)	(3,582)	5,668	276
713410	South Tippah School District	1,646,251	1,892,053	1,921,345	1,623,838	(73,619)	(46,291)	(3,963)	28,010	25,116	2,693
713430	Starkville-Oktibbeha	3,590,784	4,126,923	4,190,815	3,541,896	(63,016)	(21,412)	43,545	98,852	78,931	12,321
713440	Stone County School District	1,488,146	1,710,341	1,736,820	1,467,885	(62,084)	(21,617)	15,975	36,694	32,507	6,152
713450	Sunflower School District	2,133,607	2,452,175	2,490,139	2,104,558	(146,783)	(112,622)	(21,011)	11,895	22,831	4,650
713460	Tate County School District	1,149,931	1,321,627	1,342,088	1,134,275	(74,499)	(49,397)	(9,722)	15,085	19,116	3,233
713470	Tishomingo Co School District	1,955,942	2,247,983	2,282,786	1,929,312	(33,316)	(8,106)	42,877	72,345	54,512	8,857
713480	Tunica County School District	1,294,997	1,488,352	1,511,395	1,277,366	(60,802)	(38,306)	1,026	25,101	17,172	355
713490	Tupelo School District	4,689,371	5,389,540	5,472,980	4,625,527	(83,282)	(15,778)	80,948	149,768	115,236	18,490
713500	Union County School District	1,602,243	1,841,473	1,869,982	1,580,428	(36,821)	(12,018)	27,489	47,704	36,598	6,062

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

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% - 2.94%	Plus 1% - 4.94%						
		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	2025	2026	2027	2028	2029	Thereafter
713510	Union School District	589,228	677,205	687,689	581,205	(8,903)	(6,249)	3,102	13,904	11,912	1,733
713520	Vicksburg-Warren School District	4,444,878	5,108,542	5,187,632	4,384,363	(155,147)	(81,228)	30,070	112,034	83,191	8,262
713530	Walthall County School District	1,103,477	1,268,237	1,287,872	1,088,454	(61,532)	(26,618)	(10,863)	8,332	1,918	(3,264)
713540	Water Valley School District	671,540	771,808	783,757	662,397	(25,756)	(15,735)	8,084	16,755	11,801	1,394
713550	Wayne County School District	1,972,242	2,266,717	2,301,809	1,945,390	(150,049)	(103,975)	14,306	54,949	41,695	4,437
713560	Webster County School District	1,156,451	1,329,120	1,349,697	1,140,706	(11,547)	(721)	15,426	37,059	29,183	4,294
713570	West Bolivar School District	772,597	887,953	901,701	762,078	(82,752)	(59,073)	149	14,312	11,740	1,118
713580	West Jasper School District	981,231	1,127,738	1,145,198	967,872	(28,637)	(3,276)	16,690	33,423	24,450	3,307
713590	West Point School District	1,747,308	2,008,198	2,039,289	1,723,519	(92,805)	(51,787)	5,112	35,779	32,028	4,772
713600	West Tallahatchie School District	482,466	554,503	563,087	475,897	(58,990)	(41,312)	(1,779)	1,861	2,616	447
713610	Western Line School District	1,277,067	1,467,746	1,490,469	1,259,680	(39,822)	(38,577)	(6,522)	19,156	23,417	4,453
713620	Wilkinson County School District	503,655	578,856	587,817	496,798	(63,355)	(48,871)	(35,673)	(23,367)	(15,593)	(4,764)
713630	Winona County School District	728,588	837,374	850,338	718,669	(51,332)	(27,082)	(7,283)	4,582	4,750	(120)
713640	Yazoo City School District	1,154,821	1,327,247	1,347,795	1,139,098	(87,708)	(83,668)	(32,594)	(2,947)	5,448	(643)
713650	Yazoo County School District	948,632	1,090,272	1,107,151	935,717	(28,633)	2,283	14,395	30,416	27,529	5,544
721310	MS School for the Deaf	521,585	599,462	608,743	514,483	98,434	107,608	123,060	59,448	6,366	(225)
721330	MS School of the Arts	155,660	178,902	181,672	153,541	35,754	34,145	(377)	2,735	2,490	283
	Total School Districts	279,046,106	320,710,427	325,675,602	275,246,973	(9,984,876)	(5,140,472)	2,218,151	6,993,202	5,654,038	791,661

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

Group NumberEmployer 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% - 2.94%	Plus 1% - 4.94%						
		Total	Employer's	Employer's	Employer's						
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of	Share of	Share of				
Net OPEB	Net OPEB	Net OPEB	Net OPEB	Net OPEB	Net OPEB						
Liability	Liability	Liability	Liability	2025	2026	2027	2028	2029	Thereafter		
CAFR STATE AGENCIES:											
721300	Office of Workforce	79,868	91,793	93,214	78,780	13,233	14,638	17,004	15,939	7,294	600
721290	The MS Real Estate	14,670	16,860	17,121	14,470	2,119	2,377	2,812	3,104	3,052	866
721320	MS Board of Psychology	4,890	5,620	5,707	4,823	911	997	1,142	578	114	16
721340	MS State Board of Examiners for Prof Counselors	4,890	5,620	5,707	4,823	(119)	(74)	53	143	114	16
721350	MS Dept Of Child Protection Services	7,791,169	8,954,467	9,093,099	7,685,095	(178,871)	95,861	336,272	472,919	355,827	65,110
721360	MS Board Of Optometry	4,890	5,620	5,707	4,823	(156)	(74)	53	143	114	16
721370	Charter School Authorizer Board	19,559	22,480	22,828	19,293	2,201	626	1,055	1,638	1,494	341
721380	Office Of State Public Defender	110,837	127,386	129,358	109,328	(1,413)	891	6,790	7,400	4,906	893
721390	Board Of Tax Appeals	29,339	33,720	34,242	28,940	(763)	(628)	1,282	1,819	1,077	103
721410	MS State Board Of Physical Therapy	9,780	11,240	11,414	9,647	(1,574)	(1,091)	107	284	229	34
721430	Military Department - Adjutant General's Office	448,237	515,163	523,139	442,134	(13,961)	(12,308)	(1,658)	8,785	9,308	1,505
721480	MS Capital Post-Conviction Counsel	39,119	44,960	45,656	38,586	(1,026)	(1,136)	(706)	874	1,050	139
721490	MS Board Of Geologists	4,890	5,620	5,707	4,823	(156)	(74)	53	143	114	16
721500	MS Dept Of Transportation	11,922,282	13,702,395	13,914,533	11,759,964	(880,718)	(607,290)	(219,935)	191,255	276,673	45,259
721510	South MS Regional Center	0	0	0	0	0	0	0	0	0	0
721520	MS Dept Of Corrections	8,266,300	9,500,540	9,647,625	8,153,757	(469,287)	(125,828)	168,789	357,293	277,682	42,245
721530	Archives & History Dept	677,245	778,364	790,415	668,024	(26,825)	(14,304)	13,256	21,971	16,474	2,679
721540	Legislative Peer Committee	107,577	123,639	125,553	106,112	(3,366)	(3,633)	1,231	2,508	2,559	609
721550	MS Public Service Commission	306,431	352,184	357,637	302,259	(26,748)	(15,850)	(5,436)	(441)	2,431	636
721560	Dept Of Environmental Quality	1,649,511	1,895,799	1,925,150	1,627,054	(87,635)	(67,036)	(5,735)	34,805	34,751	5,010
721570	MS State Hospital	4,452,213	5,116,972	5,196,192	4,391,598	(603,475)	(436,211)	(161,630)	5,174	86,273	19,861
721590	MS Real Estate Commission	74,978	86,173	87,507	73,957	(5,465)	(3,475)	(1,488)	(718)	(634)	(278)
721600	Mississippi State Senate Staff	181,740	208,875	212,109	179,265	(4,648)	(1,411)	(418)	5,596	5,860	1,005
721610	Mississippi State Senate Members	223,303	256,645	260,618	220,263	(5,860)	2,485	7,036	10,220	6,888	974
721620	MS House Of Representatives Staff	207,004	237,912	241,595	204,186	(13,436)	(11,247)	(2,288)	2,059	2,916	464
721630	MS House Of Representatives Members	513,435	590,096	599,231	506,445	(18,004)	(6,963)	4,055	14,621	14,490	2,913
721640	Attorney General'S Office	1,287,662	1,479,922	1,502,834	1,270,131	(60,930)	(36,176)	6,150	36,465	38,978	8,154
721650	MS Arts Commission	53,788	61,820	62,777	53,056	(1,983)	(682)	2,542	3,086	2,123	373
721660	Boswell Regional Center	3,310,432	3,804,712	3,863,616	3,265,361	(692,399)	(670,432)	(511,514)	(87,831)	106,463	14,309
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,460,314	7,424,902	7,539,853	6,372,358	143,774	233,864	380,502	367,457	229,800	43,149
721680	State Insurance Department	522,400	600,399	609,694	515,287	(35,426)	(15,546)	(2,821)	8,719	11,823	2,626
721690	Ellisville State School	4,572,830	5,255,598	5,336,964	4,510,572	(668,847)	(449,334)	(173,926)	(16,156)	69,501	16,942
721710	State Dept Of Health	7,695,002	8,843,941	8,980,862	7,590,237	(326,352)	(240,711)	(47,953)	210,655	224,251	35,514
721720	State Soil & Water Conservation	53,788	61,820	62,777	53,056	(564)	121	760	405	989	460
721730	Banking & Consumer Finance	318,656	366,234	371,904	314,317	(13,362)	(11,923)	(9,168)	2,096	7,285	1,720
721750	MS Workers Compensation Commission	227,378	261,328	265,374	224,283	(14,521)	(8,913)	(1,968)	3,412	3,422	314
721760	Veterans Home Purchase Board	69,273	79,616	80,849	68,330	(4,582)	(3,078)	(2,091)	16	700	70
721770	MS State Personnel Board	207,004	237,912	241,595	204,186	(6,595)	(938)	6,205	10,085	7,895	1,416
721780	State Veterans Affairs Board	1,444,137	1,659,761	1,685,457	1,424,476	(213,339)	(145,721)	(21,361)	7,028	(4,037)	(7,205)
721790	State Fair Commission	0	0	0	0	(23,029)	(23,881)	0	0	0	0
721800	MS Dept Of Information Technology Services	556,629	639,739	649,643	549,050	(22,613)	(6,093)	6,967	21,324	23,194	5,417
721810	State Aid Road Construction	217,599	250,088	253,960	214,636	(9,965)	(7,310)	(3,282)	3,676	3,245	(38)

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

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% - 2.94%	Plus 1% - 4.94%						
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2025	2026	2027	2028	2029	Thereafter
721820	Rehabilitation Services	4,355,231	5,005,510	5,083,004	4,295,936	(109,979)	(69,451)	(2,434)	104,975	112,198	20,786
721830	MS Gaming Commission	472,686	543,263	551,673	466,251	(26,014)	(11,253)	7,276	17,253	14,008	2,225
721840	MS Department Of Revenue	2,514,201	2,889,595	2,934,331	2,479,970	(235,852)	(138,704)	(46,027)	14,749	(5,498)	(13,800)
721850	Joint Legislative Budget Office	136,916	157,359	159,795	135,052	1,776	3,078	942	2,181	912	(145)
721860	MS Finance And Administration	1,376,494	1,582,018	1,606,511	1,357,754	(176,623)	(165,776)	(105,533)	(15,743)	24,817	3,588
721870	MS Cosmetology Board	44,009	50,580	51,363	43,410	(601)	(1,491)	(936)	509	3,163	1,287
721880	Board Social Workers, Marriage, Family Therapists	9,780	11,240	11,414	9,647	(1,594)	(1,300)	86	372	293	34
721890	MS Library Commission	206,189	236,975	240,644	203,382	(7,303)	(4,410)	1,596	8,510	8,073	1,416
721900	MS Emergency Management	673,170	773,681	785,659	664,005	14,020	25,613	5,725	16,610	11,444	948
721910	MS Secretary Of State	431,122	495,493	503,164	425,253	(16,874)	(5,058)	6,133	10,927	10,435	2,396
721920	MS Dept Of Human Services	6,848,242	7,870,752	7,992,605	6,755,005	(220,251)	(224,507)	(65,684)	122,258	154,979	27,977
721930	MS Board Of Nursing	96,982	111,463	113,188	95,662	(7,105)	(5,904)	(4,543)	(2,301)	(2,706)	(1,192)
721940	MS Dept Of Education	1,995,876	2,293,880	2,329,393	1,968,703	(236,528)	(212,322)	(129,594)	(19,432)	31,736	5,064
721950	MS Community College Board	197,224	226,672	230,181	194,539	(26,347)	(40,482)	(5,869)	1,142	3,461	568
721960	Military Department - Army Guard	1,248,543	1,434,963	1,457,179	1,231,544	(15,712)	(8,778)	26,458	48,960	34,284	4,355
721970	Military Department - Air Guard	764,447	878,587	892,189	754,040	(39,574)	(20,891)	10,665	21,584	20,061	4,254
721980	Military Department - Ycp (Shelby Base Ops)	369,999	425,244	431,827	364,962	(552)	3,427	14,262	23,351	18,197	3,217
721990	Educational Television (MS Public Broadcasting)	347,995	399,954	406,146	343,257	(25,315)	(17,262)	(8,175)	3,503	3,645	(436)
722010	Pearl River Basin Development Dist.	0	0	0	0	(1,353)	0	0	0	0	0
722020	MS Dept Of Wildlife, Fisheries & Parks	2,446,558	2,811,853	2,855,385	2,413,248	(83,365)	11,015	86,244	114,732	74,697	10,601
722040	Public Employees Retirement System	700,879	805,527	817,998	691,337	(28,423)	(18,058)	5,473	22,510	23,144	4,798
722050	MS Bureau Of Narcotics	589,228	677,205	687,689	581,205	(29,428)	(1,404)	21,376	21,842	12,961	2,049
722060	North MS Regional Center	2,888,275	3,319,522	3,370,914	2,848,951	(295,195)	(318,587)	(142,379)	(34,749)	14,642	(83)
722070	MS Oil & Gas Board	141,806	162,979	165,502	139,875	(297)	(3,400)	349	3,556	4,010	869
722080	MS Animal Health Board	117,357	134,879	136,967	115,759	(3,659)	(1,945)	815	4,255	4,899	1,142
722090	State Treasurer's Office	155,660	178,902	181,672	153,541	(8,724)	(30)	5,771	6,509	4,000	596
722110	Medicaid Division	3,955,893	4,546,546	4,616,935	3,902,035	(228,846)	(135,782)	26,676	89,459	71,535	9,505
722120	MS Dept Of Agriculture & Commerce	1,022,795	1,175,508	1,193,707	1,008,870	14,788	12,806	21,291	42,244	30,575	4,043
722130	MS Office Of State Auditor	582,708	669,712	680,080	574,774	(23,919)	(15,263)	(2,400)	11,440	9,519	622
722150	Governor's Office	106,762	122,702	124,602	105,308	(4,934)	(1,065)	6,224	5,763	3,306	563
722170	MS State Board Of Pharmacy	85,572	98,349	99,872	84,407	(355)	1,382	2,493	3,493	2,181	261
722180	MS Supreme Court	1,201,274	1,380,636	1,402,011	1,184,919	(33,101)	(13,732)	18,235	35,609	28,417	4,773
722190	Barber Examiners Board	9,780	11,240	11,414	9,647	(1,329)	(1,164)	(928)	(319)	17	(10)
722200	Grand Gulf Military	14,670	16,860	17,121	14,470	(1,363)	(1,488)	(1,899)	(547)	(297)	(217)
722220	MS Development Authority	811,716	932,913	947,356	800,665	(69,193)	(48,440)	(29,812)	(6,273)	4,925	583
722230	Mental Health Dept Of MS	470,241	540,453	548,820	463,839	379	6,077	17,082	24,240	21,730	5,064
722240	MS Motor Vehicle Commission	14,670	16,860	17,121	14,470	(478)	64	159	424	346	52
722250	District Attorneys & Staff	1,010,570	1,161,458	1,179,440	996,811	(18,252)	1,321	22,561	42,762	38,183	7,846
722260	State Architecture Board	9,780	11,240	11,414	9,647	(352)	(148)	107	284	229	34
722270	East MS State Hospital	2,999,111	3,446,908	3,500,272	2,958,279	(455,781)	(353,630)	(180,363)	(42,006)	24,876	2,395
722280	MS State Board Of Contractors	79,868	91,793	93,214	78,780	(1,929)	330	2,820	4,390	4,641	1,234
722290	State Fire Academy	288,501	331,578	336,711	284,574	(6,556)	(3,479)	5,938	10,391	9,022	1,839
722310	Hudspeth Center	2,360,985	2,713,503	2,755,513	2,328,841	441,425	482,951	552,894	267,247	54,394	11,837

SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLOWS)



As of the Measurement Date of June 30, 2024

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% - 2.94%	Plus 1% - 4.94%						
		Total Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	2025	2026	2027	2028	2029	Thereafter
722320	Professional Engineers & Land Surveyors Board	7,335	8,430	8,560	7,235	(3,717)	(2,725)	(2,392)	(1,728)	(735)	(111)
722360	MS Ethics Commission	29,339	33,720	34,242	28,940	(774)	(367)	298	939	752	103
722370	Nursing Home Administrators Board	9,780	11,240	11,414	9,647	(309)	(148)	107	284	229	34
722390	MS Judicial Performance Commission	9,780	11,240	11,414	9,647	(1,885)	(908)	1,347	208	(331)	(55)
722450	MS Dept Of Employment Security	1,607,132	1,847,093	1,875,689	1,585,252	(103,878)	(77,293)	(97,643)	(74,694)	(30,682)	(3,466)
722490	State Dental Examiners Board	37,489	43,086	43,753	36,978	2,037	1,769	2,014	2,151	1,885	494
722510	MS Forestry Commission	1,080,658	1,242,011	1,261,239	1,065,945	(64,386)	(49,635)	(14,480)	10,473	12,655	904
722520	Medical Licensure Board	97,797	112,399	114,139	96,466	(3,172)	(2,417)	1,550	5,197	4,565	754
722530	Public Accountancy Board Of MS	16,300	18,733	19,023	16,078	(2,001)	(1,801)	(1,408)	(689)	(688)	(301)
722590	Board Of Funeral Services	4,890	5,620	5,707	4,823	(156)	(74)	53	143	114	16
722600	Administrative Office Of The Courts/Trial Support	1,310,481	1,506,149	1,529,467	1,292,639	(50,420)	(26,555)	2,499	34,846	34,959	6,196
722620	MS Dept Of Marine Resources	722,884	830,817	843,680	713,042	(15,386)	(8,615)	17,471	28,596	21,172	3,384
722630	Mississippi Auctioneers Commission	0	0	0	0	(308)	0	0	0	0	0
722700	MS Athletic Commission	2,445	2,810	2,853	2,412	353	396	468	517	508	146
	Total CAFR State Agencies	113,231,124	130,137,638	132,152,399	111,689,513	(6,490,445)	(4,043,024)	(156,303)	2,721,456	2,766,545	455,289
UNIVERSITIES/OTHER STATE AGENCIES:											
721460	MS Business Finance Corp	14,670	16,860	17,121	14,470	(1,457)	(1,209)	(846)	(367)	86	52
721470	Mississippi State Bar	87,202	100,223	101,774	86,015	(4,391)	(547)	858	2,538	1,452	(6)
721580	MS Industries For The Blind	325,990	374,664	380,464	321,552	(22,967)	(24,816)	(5,096)	4,230	6,136	977
721700	MS Port Authority/Gulfport	123,876	142,372	144,576	122,190	(7,709)	(7,278)	(3,980)	(1,913)	(57)	78
721740	Yellow Creek Port Authority	58,678	67,440	68,484	57,879	1,235	1,171	2,542	3,729	2,226	208
722100	Pearl River Valley Water Supply	421,343	484,253	491,750	415,606	(12,350)	(12,031)	(4,276)	8,653	11,893	2,494
722160	Pat Harrison Waterway District	132,841	152,676	155,039	131,032	(9,728)	(5,246)	257	4,185	4,300	787
722210	Tombigbee River Valley Water Mgt	79,053	90,856	92,263	77,976	900	1,388	4,249	4,047	1,947	193
722330	University Medical Center	37,236,243	42,795,969	43,458,543	36,729,287	(1,980,281)	(1,630,517)	(150,225)	806,244	743,900	83,144
722340	University Of Southern MS	9,414,601	10,820,293	10,987,811	9,286,424	(391,013)	(212,324)	69,771	245,408	191,720	23,360
722400	Alcorn State University	2,478,342	2,848,382	2,892,480	2,444,600	(221,586)	(154,167)	(9,555)	51,784	64,016	13,470
722410	Jackson State University	4,482,367	5,151,629	5,231,385	4,421,341	(246,602)	(68,327)	69,974	146,294	134,365	27,745
722420	University Of Mississippi	15,561,149	17,884,581	18,161,467	15,349,289	(272,980)	(60,320)	428,669	718,188	565,084	100,303
722430	Mississippi State University	22,948,091	26,374,465	26,782,790	22,635,659	(311,540)	(83,136)	382,926	828,337	662,573	106,225
722470	MS University Of Women	1,705,745	1,960,429	1,990,780	1,682,521	(40,171)	(21,323)	22,358	51,556	35,118	3,356
722480	MS Valley State University	1,566,384	1,800,260	1,828,131	1,545,058	(179,858)	(122,671)	(43,160)	3,594	12,299	(801)
722540	University Press Of MS	111,652	128,322	130,309	110,132	(581)	2,797	5,570	5,077	1,429	(235)
722550	MS Institutions Of Higher Learning	329,250	378,411	384,269	324,768	(23,385)	(12,667)	(2,556)	3,423	3,225	130
722560	Delta State University	1,977,131	2,272,337	2,307,516	1,950,213	(125,010)	(74,696)	(22,064)	12,774	12,911	(748)
722570	MS Prison Industries	191,519	220,115	223,523	188,912	5,865	12,957	11,120	15,440	12,847	2,762
	Total Universities/Other State Agencies	99,246,127	114,064,537	115,830,475	97,894,924	(3,843,609)	(2,472,962)	756,536	2,913,221	2,467,470	363,494
Grand Total All		521,935,000	599,865,000	609,152,000	514,829,000	(21,584,000)	(12,404,000)	3,058,000	13,445,000	11,584,000	1,718,000

SCHEDULE D – SUMMARY OF MAIN PLAN PROVISIONS



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

RETIREMENT:

Highway Safety Patrol*:

Any age with 25 years of service
Age 55 with at least 5 years of service, or
Age 45 with at least 20 years of service.

General State and School Employees Hired before July 1, 2011:

Hired before 7/1/2007	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, 2025.

LEGACY EMPLOYEES (initially hired prior to January 1, 2006)			
	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled) Select Coverage*
	Base Coverage	Select Coverage	
Retiree	\$ 554	\$ 577	\$ 235
Retiree + Spouse (Non-Medicare)	1,160	1,267	925
Retiree + Spouse + Child(ren) (Non-Medicare)	1,476	1,584	1,242
Retiree + Child	712	788	446
Retiree + Children	955	999	657
Retiree + Spouse (Medicare)	N/A	812	470
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,023	681

HORIZON EMPLOYEES (initially hired January 1, 2006 and later)			
	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled) Select Coverage*
	Base Coverage	Select Coverage	
Retiree	\$ 884	\$ 916	\$ 235
Retiree + Spouse (Non-Medicare)	1,772	1,888	1,207
Retiree + Spouse + Child(ren) (Non-Medicare)	1,981	2,098	1,417
Retiree + Child	1,042	1,127	446
Retiree + Children	1,285	1,338	657
Retiree + Spouse (Medicare)	N/A	1,151	470
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,362	681

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



SCHEDULE D – SUMMARY OF MAIN PLAN PROVISIONS



LIFE INSURANCE

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

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



SCHEDULE D – SUMMARY OF MAIN PLAN PROVISIONS



SUMMARY OF KEY HEALTH CARE BENEFITS (Calendar Year 2025)

BASE COVERAGE		
Benefits	In-Network Benefit Level	Out-of-Network Benefit Level
Deductible (single/family):	\$1,800/\$3,300 (per calendar year)	\$1,800/\$3,300 (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 \$45 Brand Formulary/\$100 Brand Non-Formulary	

SELECT COVERAGE		
Benefits	In-Network Benefit Level	Out-of-Network Benefit Level
Deductible (single/family):	\$1,800/\$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 \$45 Brand Formulary/\$100 Brand Non-Formulary	

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



SCHEDULE D – SUMMARY OF MAIN PLAN PROVISIONS



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

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



SCHEDULE E – STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS



VALUATION DATE: June 30, 2024

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
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.

ANNUAL CLAIMS AT AGE 65 For Non-Medicare Members		
Plan	Retirees	Spouses
Select	\$13,282	\$11,688
Base	\$12,818	\$10,678

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



SCHEDULE E – STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS



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

Benefit Amount	
Service Retirement	\$15,000
Disability Retirement	\$40,000

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

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



SCHEDULE E – STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS



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

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

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

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

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

ASSUMED AGE DIFFERENTIAL: For current inactives, actual spouse ages were used; for current active employees, wives are assumed to be two 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	0.065	0.050
45	0.1218	0.0665	0.150	0.070
50	0.1764	0.0917	0.230	0.145
55	0.2594	0.1274	0.360	0.275
60	0.3980	0.1757	0.270	0.250
65	0.6353	0.2429	0.240	0.220
70	1.1655	0.4739	0.240	0.150
75	2.1389	0.9247	0.240	0.150
79	3.4755	1.5785	0.240	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	42.00%	45.00%	13.00%	12.50%								
25	35.00	37.00	13.00	12.50	6.50%	7.00%						
30	35.00	35.00	12.50	12.50	6.50	7.00	3.75%	4.00%				
35	35.00	30.00	12.50	12.00	6.50	6.00	3.75	4.00	3.25%	3.50%		
40	35.00	28.00	10.00	9.50	6.00	6.00	3.75	4.00	3.25	3.50	3.25%	3.50%
45	32.00	27.50	9.50	9.50	6.00	6.00	3.75	4.00	3.25	3.50	3.25	3.50
50	27.00	27.50	9.00	9.50	5.75	6.00	3.75	4.00	3.25	3.50	3.25	3.50
55	25.00	25.00	9.00	9.50	5.75	6.00	3.75	4.00	3.25	3.50	3.25	3.50
60	25.00	25.00	9.00	9.50	5.75	6.00	3.75	4.00	3.25	3.50	3.25	3.50
65	25.00	25.00	9.00	9.50	5.75	6.00	3.75	4.00	3.25	3.50	3.25	3.50
70	25.00	25.00	9.00	9.50	5.75	6.00	3.75	4.00	3.25	3.50	3.25	3.50
75	25.00	25.00	9.00	9.50	5.75	6.00	3.75	4.00	3.25	3.50	3.25	3.50
79	25.00	25.00	9.00	9.50	5.75	6.00	3.75	4.00	3.25	3.50	3.25	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.





Public Employees Retirement System of Mississippi

Annual Rates of Service Retirements				
Age	Male		Female	
	Under 25 Years of Service*	25 Years of Service and Over*	Under 25 Years of Service*	25 Years of Service and Over*
45		28.00%		21.00%
50		20.00		16.50
55		20.00		20.75
60	11.50%	19.50	13.25%	21.50
62	20.00	29.00	18.75	32.25
65	26.50	33.00	30.00	40.00
70	21.25	26.00	24.25	30.00
75	22.00	22.00	24.00	25.00
80	100.00	100.00	100.00	100.00

*For Tier 4 members, 30 years of service.

DEATH AFTER RETIREMENT:

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





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	Years of Service	Service Retirement**
	Less than 20 years of service	20 or more years of service	Males	Females	Duty and Non-Duty		
25	7.000%	3.500%	0.0567%	0.0189%	0.0191%	5	7.5%
30	4.000	2.000	0.0630	0.0259	0.0259	10	7.5%
35	2.750	1.375	0.0714	0.0350	0.0383	15	7.5%
40	2.000	1.000	0.0893	0.0483	0.0506	20	9.0%
45	2.000	1.000	0.1218	0.0665	0.0675	25	24.0%
50	2.000	1.000	0.1764	0.0917	0.1035	30	25.0%
55	0.000	0.000	0.2594	0.1274	0.1744	35	35.0%
60	0.000	0.000	0.3980	0.1757	0.2914	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 1¼ 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.





Retirement System for the Mississippi Highway Safety Patrol

DEATH AFTER RETIREMENT:

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



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.

