

# **Mississippi State and School Employees' Life and Health Insurance Plan**

## **GASB Statement No. 75 Report**



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**Prepared for June 30, 2026  
Financial Reporting**

November 14, 2025

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, 2025 (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, 2026 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, 2026 financial reporting results issued prior to the date of this report. The Plan should rely only on the June 30, 2026 (FYE 2025) 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, 2025 (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, 2025 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,

A handwritten signature in blue ink that reads "Edward J. Koebel". The signature is written in a cursive, flowing style.

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

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## SECTION I – SUMMARY OF PRINCIPAL RESULTS

<b>Valuation Date (VD):</b>	June 30, 2025
<b>Prior Measurement Date:</b>	June 30, 2024
<b>Measurement Date (MD):</b>	June 30, 2025
<b>Reporting Date (RD):</b>	June 30, 2026
<b>Membership Data as of Valuation Date:</b>	
Covered Retirees in Medical	25,414
Covered Retirees in Life Only	8,340
Active Members	<u>102,769</u>
Total Membership	136,523
<b>Discount Rate:</b>	
Municipal Bond Index Rate at Prior Measurement Date	3.94%
Municipal Bond Index Rate at Measurement Date	5.25%
Year in which Fiduciary Net Position is Projected to be Depleted	2025
Single Equivalent Interest Rate (SEIR) at Prior Measurement Date	3.94%
Single Equivalent Interest Rate (SEIR) at Measurement Date	5.25%
<b>Net OPEB Liability as of Measurement Date (\$ thousands):</b>	
Total OPEB Liability (TOL)	\$ 551,207
Fiduciary Net Position (FNP)	<u>1,149</u>
Net OPEB Liability (NOL = TOL – FNP)	\$ 550,058
FNP as a percentage of TOL	0.21%
<b>Collective OPEB Expense:</b>	\$ (33,105)
<b>Deferred Outflow of Resources:</b>	\$ 183,201
<b>Deferred Inflow of Resources:</b>	\$ 137,105



## SECTION II – INTRODUCTION

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

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

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

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

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



## SECTION II – INTRODUCTION

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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, 2025, the trust has \$1,149,168. 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, 2024 and the June 30, 2025 TOLs. The SEIR for 2024 is 3.94% and for 2025 is 5.25%.

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

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





## SECTION III – FINANCIAL STATEMENT NOTES

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

**Paragraphs 92-93:** These paragraphs require information to be disclosed regarding the actuarial assumptions and other inputs used to measure the TOL. The complete set of actuarial assumptions and other inputs utilized in developing the TOL are outlined in Schedule B. The TOL was determined by an actuarial valuation as of June 30, 2025, 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	5.25%
Prior Measurement Date	3.94%
Year FNP is projected to be depleted	
Measurement Date	2025
Prior Measurement Date	2024
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation	
Measurement Date	5.25%
Prior Measurement Date	3.94%
Health Care Cost Trends	
Medicare Supplement Claims	5.50% for 2026 decreasing to an
Pre-Medicare	ultimate rate of 4.50% by 2029 FYE

Mortality rates for service retirees were based on the PubS-2010(B) Retiree Table with the following adjustments: For males, 107% of male rates for all ages. For females, 97% of female rates up to age 82, 100% for ages 83 to 87, and 110% for ages above 87. Mortality rates for disability retirees were based on the PubG-2010 Disabled Table set forward 1 year for males at 134% of male rates and set forward 2 years for females at 121% of female rates. Mortality rates for Contingent Annuitants were based on the PubS-2010(B) Contingent Annuitant Table, set forward 3 years for males and 2 years for females. Mortality rates will be projected generationally using the MP-2021 projection scale to account for future improvements in life expectancy.

The demographic actuarial assumptions used in the June 30, 2025 valuation were based on the results of the last actuarial experience study, dated April 16, 2025.



## SECTION III – FINANCIAL STATEMENT NOTES

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, 2025 valuation were based on a review of recent plan experience done concurrently with the June 30, 2025 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	\$ 521,521	\$ 550,058	\$ 581,645

**Paragraph 94:**

**(a) Discount rate (SEIR):** The discount rate used to measure the TOL at June 30, 2025 was 5.25 percent.

**(b) Projected cash flows:** Since the trust had only \$1,149,168 as of June 30, 2025, the Plan was projected to be depleted immediately, in 2025.

**(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.



## SECTION III – FINANCIAL STATEMENT NOTES

- (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 5.25 percent, as well as the Plan's NOL calculated using a discount rate that is 1-percentage-point lower (4.25 percent) or 1-percentage-point higher (6.25 percent) than the current rate:

	Discount Rate Sensitivity		
	1% Decrease (4.25%)	Current Discount Rate (5.25%)	1% Increase (6.25%)
Net OPEB Liability	\$ 601,209	\$ 550,058	\$ 505,623

**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, 2025, so no roll forward is needed. However, the expected TOL as of June 30, 2025 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 2025 (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, 2025, as shown in the following table. The impact of measuring the liabilities using a discount rate of 3.94% as opposed to the 5.25% used at the end of the period and the impact of the demographic assumption changes is shown as an assumption loss.



## SECTION III – FINANCIAL STATEMENT NOTES

TOL Roll-Forward (\$ thousands)	
(a) Interest Rate (SEIR)	3.94%
(b) TOL as of June 30, 2024	\$559,889
(c) Entry Age Service Cost for the period July 1, 2024 – June 30, 2025	\$14,200
(d) Actual Benefit Payments for the period July 1, 2024 – June 30, 2025	\$25,900
(e) Expected TOL as of June 30, 2025 = [(b) x (1 + (a))] + (c) – [(d) x (1 + (a)) <sup>1/2</sup> ]	\$569,743
(f) Actual TOL as of June 30, 2025 at 3.94% using old assumptions and old plan provisions	\$677,595
(g) Actual TOL as of June 30, 2025 at 3.94% using old assumptions only and new plan provisions	\$624,949
(h) Final TOL as of June 30, 2025 at 5.25% using new assumptions and new plan provisions	\$551,207
(i) Experience (Gain)/Loss: (f) – (e)	\$107,852
(j) Plan Benefit Change (Gain)/Loss: (g) – (f)	\$(52,646)
(k) Assumption Change (Gain)/Loss: (h) – (g)	\$(73,742)



## SECTION III – FINANCIAL STATEMENT NOTES

**Paragraph 96(d):** Since the Prior Measurement Date, the Discount Rate has changed from 3.94% to 5.25%. Withdrawal rates, disability rates, service retirement rates and salary merit rates were adjusted to reflect actual experience more closely.

**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, 2026. In addition, the medical deductible was increased for the Base Family coverage beginning January 1, 2026.

**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	\$ 181,538	\$ 43,143
Changes of assumptions or other inputs	1,652	93,962
Net difference between projected and actual earnings on plan investments	<u>11</u>	<u>0</u>
Total	\$ 183,201	\$ 137,105



## SECTION III – FINANCIAL STATEMENT NOTES

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

Measurement Period Ending:	(\$ Thousands)
June 30, 2026	\$ (6,990)
June 30, 2027	\$ 8,472
June 30, 2028	\$ 18,860
June 30, 2029	\$ 16,998
June 30, 2030	\$ 7,132
Thereafter	\$ 1,624

**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, 2026. In addition, the medical deductible was increased for the Base Family coverage beginning January 1, 2026.

**Changes in actuarial assumptions and methods:** The SEIR was changed from 3.94% for the prior Measurement Date to 3.94% to the current Measurement Date. Mortality rates, disability rates, service retirement rates and termination 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, 2024 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2025:

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	6.00%
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	3.94%



## 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, 2025, The schedule of monthly retiree contributions was increased as of January 1, 2026.

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, 2024). 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, 2025 this number is 8.35 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 6.3 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	103,429	8.35
b. Inactive Members	<u>33,667</u>	0.00
c. Total	137,096	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)] / c1		6.30 ~ 6.3 years





## SECTION V – OPEB EXPENSE

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.

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	14,200
Interest on the TOL and Cash Flow	21,555
Current-period benefit changes	(52,646)
Expensed portion of current-period difference in expected and actual experience	17,119
Expensed portion of current-period changes in assumptions	(11,705)
Member contributions	0
Projected earnings on plan investments	(44)
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	45,016
Recognition of beginning deferred inflows of resources as OPEB expense	(66,600)
<b>Collective OPEB Expense</b>	<b><u>(33,105)</u></b>



## SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2025 and June 30, 2024

Group Number    Employer Name		Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average		Percentage	FY 2024 Average		Percentage
		Employee Enrollment	FY 2025 Implicit Subsidy Cost	Relationship to Total	Employee Enrollment	FY 2024 Implicit Subsidy Cost	Relationship to Total
<b>LIBRARIES:</b>							
711420	Choctaw County Library	3	\$732	0.00282626%	2	\$458	0.00187374%
711430	Amory Municipal Library	3	\$732	0.00282626%	3	\$687	0.00281061%
711440	Evans Memorial Library	3	\$732	0.00282626%	3	\$687	0.00281061%
711450	Wilkinson County Library System	3	\$732	0.00282626%	3	\$572	0.00234218%
711460	Covington County Library System	6	\$1,464	0.00565251%	5	\$1,144	0.00468435%
711470	Sharkey Issaquena County Library System	3	\$732	0.00282626%	3	\$687	0.00281061%
711490	Wayne Co Library System	7	\$1,708	0.00659460%	9	\$2,021	0.00827569%
711500	Benton Co Library System	3	\$732	0.00282626%	3	\$687	0.00281061%
711510	Lamar Co Library	17	\$4,026	0.01554441%	16	\$3,700	0.01514607%
711520	Bolivar Co Library	10	\$2,440	0.00942085%	9	\$2,136	0.00874413%
711530	Carnegie Public Library	5	\$1,220	0.00471043%	5	\$1,144	0.00468435%
711540	Carroll Co Library System	0	\$41	0.00015701%	1	\$114	0.00046844%
711550	Central Miss Regional Library	51	\$12,444	0.04804635%	53	\$12,129	0.04965414%
711560	Copiah-Jefferson Regional Library Sysem	3	\$651	0.00251223%	3	\$763	0.00312290%
711570	Dixie Regional Library System	12	\$3,009	0.01161905%	13	\$2,899	0.01186703%
711580	East Miss Regional Library	9	\$2,196	0.00847877%	9	\$2,060	0.00843183%
711590	Elizabeth Jones Library	5	\$1,220	0.00471043%	5	\$1,144	0.00468435%
711600	First Regional Library	76	\$18,504	0.07144147%	74	\$17,011	0.06964071%
711610	Greenwood-Leflore Public Library System	7	\$1,708	0.00659460%	5	\$1,144	0.00468435%
711620	Hancock Co Library System	22	\$5,449	0.02103991%	25	\$5,683	0.02326562%
711630	Harriette Person Memorial Library	2	\$488	0.00188417%	2	\$458	0.00187374%
711640	Harrison Co Library System	53	\$12,810	0.04945948%	51	\$11,671	0.04778040%
711650	The Library - Hattiesburg; Petal	15	\$3,579	0.01381725%	18	\$4,005	0.01639523%
711660	Judge George W. Armstrong Library	5	\$1,220	0.00471043%	6	\$1,373	0.00562122%
711670	Humphreys Co Library System	3	\$732	0.00282626%	2	\$496	0.00202989%
711680	Jackson-George Regional Library	57	\$13,908	0.05369886%	58	\$13,235	0.05418235%
711690	Jackson-Hinds Library System	43	\$10,411	0.04019564%	44	\$10,145	0.04153459%
711700	Jennie Stephens Smith Library	4	\$976	0.00376834%	5	\$1,144	0.00468435%
711710	Kemper-Newton Library	8	\$1,952	0.00753668%	5	\$1,144	0.00468435%
711720	Laurel-Jones Co Library	13	\$3,172	0.01224711%	12	\$2,822	0.01155474%
711730	Lee-Itawamba Library System	21	\$5,002	0.01931275%	22	\$4,996	0.02045501%
711740	Lincoln-Lawrence-Franklin Regional Library System	15	\$3,741	0.01444531%	13	\$2,937	0.01202317%
711750	Long Beach Public Library	5	\$1,220	0.00471043%	5	\$1,144	0.00468435%

## SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

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Group Number	Employer Name	Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
711760	Columbus-Lowndes Public Library	11	\$2,765	0.01067697%	11	\$2,479	0.01014943%
711770	Madison Co-Canton Public Library	27	\$6,629	0.02559332%	32	\$7,247	0.02966757%
711780	Marks-Quitman Co Public Library	3	\$732	0.00282626%	3	\$687	0.00281061%
711790	Marshall Co Library System	6	\$1,464	0.00565251%	5	\$1,220	0.00499664%
711800	Meridian-Lauderdale Co Library	14	\$3,416	0.01318919%	14	\$3,166	0.01296004%
711810	Mid Miss Regional Library System	28	\$6,832	0.02637839%	28	\$6,408	0.02623238%
711820	Neshoba Co Public Library	4	\$976	0.00376834%	4	\$915	0.00374748%
711830	Northeast Regional Library	14	\$3,497	0.01350322%	16	\$3,700	0.01514607%
711840	Noxubee Co Library	2	\$488	0.00188417%	2	\$458	0.00187374%
711850	Oktibbeha Co Library System	9	\$2,196	0.00847877%	8	\$1,869	0.00765111%
711860	Pearl River Co Library System	12	\$2,847	0.01099100%	13	\$2,861	0.01171088%
711870	Pike-Amite-Walthall Library System	15	\$3,579	0.01381725%	15	\$3,433	0.01405306%
711880	Pine Forest Regional Library	7	\$1,708	0.00659460%	7	\$1,640	0.00671424%
711890	Yazoo Library Association	3	\$732	0.00282626%	3	\$687	0.00281061%
711900	South Miss Regional Library	7	\$1,789	0.00690863%	8	\$1,831	0.00749496%
711910	Sunflower Public Library	12	\$2,928	0.01130502%	11	\$2,403	0.00983714%
711920	Tallahatchie Co Library	3	\$691	0.00266924%	3	\$687	0.00281061%
711930	Tombigbee Regional Library System	8	\$1,911	0.00737967%	8	\$1,831	0.00749496%
711940	Warren Co-Vicksburg Public Library System	10	\$2,440	0.00942085%	9	\$2,098	0.00858798%
711950	Washington Co Library System	11	\$2,725	0.01051995%	11	\$2,441	0.00999329%
711960	Yalobusha Co Public Library System	1	\$244	0.00094209%	1	\$229	0.00093687%
	Total Libraries	698	\$170,272	0.65741853%	702	\$160,730	0.65799541%

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Group Number    Employer Name		Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average		Percentage	FY 2024 Average		Percentage
		Employee Enrollment	FY 2025 Implicit Subsidy Cost	Relationship to Total	Employee Enrollment	FY 2024 Implicit Subsidy Cost	Relationship to Total
COMMUNITY COLLEGES:							
711970	Coahoma Community College	186	\$45,304	0.17491384%	191	\$43,633	0.17862998%
711980	Copiah-Lincoln Community College	299	\$72,835	0.28121246%	296	\$67,699	0.27715753%
711990	East Central Community College	216	\$52,786	0.20380445%	212	\$48,400	0.19814812%
712000	East MS Community College	279	\$67,996	0.26252777%	279	\$63,847	0.26138688%
712010	Hinds Community College	931	\$227,046	0.87661038%	956	\$218,850	0.89596053%
712020	Holmes Community College	327	\$79,830	0.30821891%	332	\$76,014	0.31119716%
712030	Itawamba Community College	386	\$94,186	0.36364493%	375	\$85,778	0.35117031%
712040	Jones Co Junior College	335	\$81,782	0.31575559%	353	\$80,743	0.33055916%
712050	Meridian Community College	252	\$61,530	0.23756251%	266	\$60,758	0.24873913%
712060	MS Delta Community College	201	\$49,004	0.18920213%	212	\$48,477	0.19846041%
712070	MS Gulf Coast Community College	591	\$144,166	0.55661540%	601	\$137,611	0.56337148%
712080	Northeast MS Community College	314	\$76,699	0.29612881%	316	\$72,200	0.29558266%
712090	Northwest MS Community College	537	\$131,030	0.50589981%	521	\$119,189	0.48795341%
712100	Pearl River Community College	435	\$106,183	0.40996412%	425	\$97,182	0.39785769%
712110	Southwest MS Community College	189	\$45,995	0.17758308%	184	\$42,145	0.17254032%
	Total Community Colleges	5,477	\$1,336,372	5.15964421%	5,517	\$1,262,526	5.16871477%

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Group Number    Employer Name		Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average		Percentage	FY 2024 Average		Percentage
		Employee Enrollment	FY 2025 Implicit Subsidy Cost	Relationship to Total	Employee Enrollment	FY 2024 Implicit Subsidy Cost	Relationship to Total
SCHOOL DISTRICTS:							
712120	Aberdeen School District	143	\$34,811	0.13440417%	156	\$35,699	0.14615180%
712130	Alcorn County School District	413	\$100,693	0.38876720%	411	\$94,093	0.38520994%
712140	Amite County School District	160	\$38,959	0.15041962%	157	\$35,852	0.14677638%
712150	Amory School District	193	\$46,971	0.18135142%	198	\$45,196	0.18503193%
712160	Attala County School District	163	\$39,773	0.15355990%	171	\$39,056	0.15989257%
712170	Baldwyn School District	105	\$25,661	0.09907597%	108	\$24,715	0.10118202%
712180	Bay St. Louis-Waveland School	234	\$57,097	0.22044796%	239	\$54,693	0.22391206%
712200	Benton County School District	138	\$33,632	0.12985076%	135	\$30,970	0.12678981%
712210	Biloxi School District	695	\$169,583	0.65474929%	684	\$156,452	0.64050716%
712220	Booneville School District	155	\$37,780	0.14586621%	159	\$36,272	0.14849398%
712230	Brookhaven School District	371	\$90,566	0.34967066%	379	\$86,731	0.35507393%
712240	Calhoun County School District	311	\$75,967	0.29330256%	334	\$76,395	0.31275862%
712250	Canton School District	392	\$95,690	0.36945445%	392	\$89,592	0.36678482%
712260	Carroll County School District	111	\$27,044	0.10441445%	116	\$26,546	0.10867698%
713800	Chickasaw County School District	294	\$71,697	0.27681607%	298	\$68,195	0.27918742%
712280	Choctaw County School District	214	\$52,258	0.20176327%	216	\$49,468	0.20252018%
712290	Claiborne County School District	173	\$42,253	0.16313777%	175	\$39,971	0.16364005%
712300	Clarksdale School District	242	\$59,130	0.22829867%	305	\$69,797	0.28574551%
712320	Cleveland School District	404	\$98,618	0.38075948%	401	\$91,728	0.37552894%
712330	Clinton School District	560	\$136,643	0.52756777%	545	\$124,643	0.51028215%
712340	Coahoma Co Agriculture High School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712350	Coahoma County School District	197	\$48,028	0.18543379%	201	\$45,921	0.18799869%
712360	Coffeeville School District	73	\$17,690	0.06830118%	71	\$16,210	0.06636166%
712370	Columbia School District	222	\$54,128	0.20898592%	214	\$49,011	0.20064644%
712380	Columbus School District	464	\$113,218	0.43712758%	472	\$108,090	0.44251519%
712390	Copiah County School District	254	\$62,018	0.23944668%	250	\$57,096	0.23374920%
712400	Corinth School District	269	\$65,556	0.25310692%	268	\$61,254	0.25076901%
712410	Covington County School District	375	\$91,502	0.35328199%	378	\$86,579	0.35444935%
712420	Desoto County School District	3,579	\$873,211	3.37140928%	3,545	\$811,324	3.32151835%
712440	Durant School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712450	East Jasper School District	118	\$28,671	0.11069502%	131	\$29,940	0.12257390%
712460	East Tallahatchie School District	134	\$32,737	0.12639645%	135	\$30,894	0.12647752%
712470	Enterprise School District	128	\$31,192	0.12042990%	130	\$29,635	0.12132473%

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		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
712480	Forest School District	209	\$51,038	0.19705284%	200	\$45,654	0.18690567%
712490	Forrest County School District	298	\$72,591	0.28027038%	308	\$70,369	0.28808769%
712500	Forrest Co Agriculture High School District	73	\$17,894	0.06908626%	75	\$17,087	0.06995300%
712510	Franklin County School District	165	\$40,179	0.15513005%	171	\$39,208	0.16051715%
712520	George County School District	487	\$118,871	0.45895256%	488	\$111,599	0.45688053%
712530	Greene County School District	225	\$54,820	0.21165517%	228	\$52,100	0.21329419%
712540	Greenville School District	514	\$125,500	0.48454588%	556	\$127,275	0.52105617%
712550	Greenwood School District	596	\$145,508	0.56179687%	621	\$142,111	0.58179661%
712560	Grenada School District	570	\$139,042	0.53683161%	559	\$127,999	0.52402292%
712570	Gulfport School District	713	\$174,057	0.67202085%	716	\$163,813	0.67064316%
712580	Hancock County School District	468	\$114,153	0.44073891%	487	\$111,370	0.45594366%
712590	Harrison County School District	1,699	\$414,523	1.60044592%	1,732	\$396,394	1.62281592%
712600	Hattiesburg School District	487	\$118,749	0.45848152%	521	\$119,227	0.48810955%
712610	Hazlehurst School District	179	\$43,595	0.16831924%	172	\$39,399	0.16129788%
712630	Hinds County School District	483	\$117,895	0.45518422%	495	\$113,163	0.46328248%
712640	Hollandale School District	82	\$20,008	0.07725100%	82	\$18,841	0.07713567%
712650	Holly Springs School District	142	\$34,567	0.13346208%	152	\$34,670	0.14193589%
712660	Holmes County School District	345	\$84,222	0.32517644%	362	\$82,841	0.33914714%
712670	Houston School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712680	Humphreys County School District	169	\$41,277	0.15936943%	182	\$41,649	0.17051044%
712710	Itawamba County School District	445	\$108,663	0.41954199%	439	\$100,500	0.41144231%
712720	Jackson County School District	962	\$234,692	0.90612905%	1,005	\$229,949	0.94139875%
712730	Jackson Independent School District	2,736	\$667,678	2.57785943%	2,855	\$653,384	2.67492154%
712740	Jefferson County School District	170	\$41,521	0.16031152%	168	\$38,407	0.15723811%
712750	Jefferson Davis Co School District	201	\$48,923	0.18888810%	210	\$48,133	0.19705510%
712760	Jones County School District	1,053	\$256,937	0.99201583%	1,045	\$239,065	0.97871742%
712770	Kemper County School District	183	\$44,693	0.17255863%	192	\$43,900	0.17972300%
712780	Kosciusko School District	267	\$65,231	0.25185081%	271	\$62,055	0.25404806%
712790	Lafayette County School District	400	\$97,602	0.37683412%	376	\$86,121	0.35257561%
712800	Lamar County School District	1,268	\$309,438	1.19472118%	1,298	\$297,076	1.21621411%
712810	Lauderdale County School District	734	\$178,977	0.69101957%	737	\$168,543	0.69000515%
712820	Laurel School District	322	\$78,610	0.30350848%	370	\$84,672	0.34664210%
712830	Lawrence County School District	261	\$63,563	0.24541322%	265	\$60,681	0.24842684%
712840	Leake County School District	319	\$77,797	0.30036820%	342	\$78,264	0.32040972%

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		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
712850	Lee County School District	870	\$212,325	0.81977123%	865	\$197,835	0.80992458%
712860	Leflore County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712870	Leland School District	127	\$30,907	0.11933081%	121	\$27,766	0.11367363%
712880	Lincoln County School District	331	\$80,847	0.31214426%	338	\$77,273	0.31634995%
712890	Long Beach School District	309	\$75,479	0.29141839%	311	\$71,170	0.29136674%
712900	Louisville School District	350	\$85,361	0.32957284%	361	\$82,650	0.33836641%
712910	Lowndes County School District	667	\$162,629	0.62789986%	655	\$149,968	0.61396249%
712920	Lumberton School District	0	\$0	0.00000000%	0	\$0	0.00000000%
712930	Madison County School District	1,608	\$392,278	1.51455914%	1,590	\$363,860	1.48962416%
712940	Marion County School District	252	\$61,489	0.23740550%	277	\$63,351	0.25935699%
712950	Marshall County School District	342	\$83,409	0.32203616%	346	\$79,141	0.32400106%
712960	Mccomb School District	324	\$79,139	0.30554967%	346	\$79,065	0.32368877%
712970	Meridian School District	654	\$159,457	0.61565275%	667	\$152,638	0.62489265%
712980	Monroe County School District	278	\$67,711	0.26142867%	283	\$64,724	0.26497822%
712990	Montgomery County School District	0	\$0	0.00000000%	0	\$0	0.00000000%
713000	Moss Point School District	287	\$69,989	0.27022147%	293	\$67,013	0.27434692%
713020	Natchez-Adams School District	435	\$106,101	0.40965009%	455	\$104,200	0.42658839%
713030	Neshoba County School District	377	\$91,949	0.35500915%	371	\$84,863	0.34742283%
713040	Nettleton School District	136	\$33,266	0.12843763%	139	\$31,733	0.12991271%
713050	New Albany School District	276	\$67,386	0.26017256%	274	\$62,703	0.25670253%
713060	Newton County School District	200	\$48,760	0.18826005%	208	\$47,676	0.19518136%
713070	Newton School District	119	\$28,955	0.11179412%	130	\$29,826	0.12210546%
713080	North Bolivar School District	115	\$28,142	0.10865384%	128	\$29,254	0.11976328%
713090	North Panola School District	166	\$40,505	0.15638616%	170	\$38,827	0.15895570%
713100	North Pike School District	269	\$65,719	0.25373498%	281	\$64,229	0.26294833%
713110	North Tippah School District	144	\$35,055	0.13534626%	152	\$34,860	0.14271661%
713120	Noxubee School District	162	\$39,488	0.15246081%	170	\$38,789	0.15879956%
713130	Ocean Springs School District	645	\$157,302	0.60733099%	651	\$149,015	0.61005887%
713140	Okolona School District	84	\$20,374	0.07866412%	86	\$19,604	0.08025858%
713160	Oxford School District	603	\$147,216	0.56839147%	583	\$133,301	0.54572709%
713170	Pascagoula School District	1,101	\$268,690	1.03739294%	1,102	\$252,109	1.03211905%
713180	Pass Christian School District	243	\$59,252	0.22876972%	250	\$57,211	0.23421764%
713190	Pearl School District	490	\$119,644	0.46193583%	475	\$108,662	0.44485736%
713200	Pearl River Co School District	342	\$83,450	0.32219317%	341	\$78,112	0.31978514%



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		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
713210	Perry County School District	169	\$41,277	0.15936943%	167	\$38,255	0.15661353%
713220	Petal School District	542	\$132,169	0.51029621%	539	\$123,423	0.50528551%
713230	Philadelphia School District	133	\$32,453	0.12529735%	132	\$30,207	0.12366691%
713240	Picayune School District	518	\$126,313	0.48768616%	536	\$122,698	0.50231875%
713250	Pontotoc School District	286	\$69,745	0.26927938%	293	\$67,013	0.27434692%
713260	Pontotoc County School District	409	\$99,879	0.38562692%	414	\$94,665	0.38755211%
713270	Poplarville School District	235	\$57,219	0.22091900%	236	\$53,969	0.22094530%
713280	Prentiss County School District	311	\$75,885	0.29298853%	317	\$72,543	0.29698796%
713290	Quitman School District	221	\$53,884	0.20804384%	238	\$54,426	0.22281904%
713300	Quitman County School District	130	\$31,680	0.12231408%	146	\$33,411	0.13678310%
713310	Rankin County School District	2,324	\$567,107	2.18956326%	2,307	\$527,940	2.16136034%
713320	Richton School District	74	\$18,138	0.07002834%	75	\$17,049	0.06979686%
713330	Scott County School District	475	\$115,861	0.44733351%	468	\$107,060	0.43829927%
713340	Senatobia School District	216	\$52,746	0.20364744%	212	\$48,400	0.19814812%
713360	Simpson County School District	367	\$89,590	0.34590232%	403	\$92,224	0.37755883%
713370	Smith County School District	303	\$74,015	0.28576588%	300	\$68,729	0.28137345%
713380	South Delta School District	101	\$24,644	0.09515062%	98	\$22,350	0.09150102%
713390	South Panola School District	572	\$139,571	0.53887279%	594	\$135,971	0.55665725%
713400	South Pike School District	198	\$48,232	0.18621886%	200	\$45,845	0.18768640%
713410	South Tippah School District	331	\$80,847	0.31214426%	337	\$77,044	0.31541308%
713430	Starkville-Oktibbeha	723	\$176,415	0.68112768%	734	\$168,047	0.68797527%
713440	Stone County School District	297	\$72,469	0.27979934%	304	\$69,645	0.28512093%
713450	Sunflower School District	425	\$103,702	0.40038625%	436	\$99,852	0.40878785%
713460	Tate County School District	246	\$60,025	0.23175299%	235	\$53,816	0.22032072%
713470	Tishomingo Co School District	400	\$97,642	0.37699114%	400	\$91,537	0.37474822%
713480	Tunica County School District	264	\$64,336	0.24839649%	265	\$60,605	0.24811455%
713490	Tupelo School District	937	\$228,551	0.88241990%	959	\$219,460	0.89845885%
713500	Union County School District	335	\$81,823	0.31591261%	328	\$74,984	0.30698125%
713510	Union School District	123	\$29,931	0.11556246%	121	\$27,576	0.11289290%
713520	Vicksburg-Warren School District	851	\$207,526	0.80124355%	909	\$208,018	0.85161532%
713530	Walthall County School District	214	\$52,298	0.20192028%	226	\$51,642	0.21142045%
713540	Water Valley School District	148	\$35,991	0.13895758%	137	\$31,428	0.12866355%
713550	Wayne County School District	394	\$96,219	0.37149564%	403	\$92,300	0.37787112%
713560	Webster County School District	229	\$55,755	0.21526649%	237	\$54,121	0.22156988%



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		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
713570	West Bolivar School District	158	\$38,512	0.14869246%	158	\$36,157	0.14802555%
713580	West Jasper School District	195	\$47,581	0.18370663%	201	\$45,921	0.18799869%
713590	West Point School District	356	\$86,744	0.33491133%	357	\$81,773	0.33477507%
713600	West Tallahatchie School District	80	\$19,602	0.07568085%	99	\$22,579	0.09243789%
713610	Western Line School District	259	\$63,116	0.24368607%	261	\$59,766	0.24467936%
713620	Wilkinson County School District	102	\$24,970	0.09640673%	103	\$23,571	0.09649767%
713630	Winona County School District	148	\$36,153	0.13958564%	149	\$34,098	0.13959371%
713640	Yazoo City School District	229	\$55,877	0.21573754%	236	\$54,045	0.22125759%
713650	Yazoo County School District	190	\$46,361	0.17899621%	194	\$44,396	0.18175288%
721310	MS School for the Deaf	112	\$27,288	0.10535654%	107	\$24,410	0.09993286%
721330	MS School of the Arts	33	\$8,011	0.03093180%	32	\$7,285	0.02982371%
	Total School Districts	56,171	\$13,706,018	52.91803073%	57,066	\$13,059,219	53.46376653%

## SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2025 and June 30, 2024

Group Number Employer Name		Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
<b>ACFR STATE AGENCIES:</b>							
721300	Office of Workforce	22	\$5,246	0.02025483%	16	\$3,738	0.01530222%
721290	The MS Real Estate Appraisal Board	4	\$976	0.00376834%	3	\$687	0.00281061%
721320	MS Board of Psychology	1	\$244	0.00094209%	1	\$229	0.00093687%
721340	MS State Board of Examiners for Prof Counselors	2	\$488	0.00188417%	1	\$229	0.00093687%
721350	MS Dept Of Child Protection Services	1,614	\$393,783	1.52036867%	1,593	\$364,623	1.49274706%
721360	MS Board Of Optometry	0	\$0	0.00000000%	1	\$229	0.00093687%
721370	Charter School Authorizer Board	4	\$1,057	0.00408237%	4	\$915	0.00374748%
721380	Office Of State Public Defender	22	\$5,246	0.02025483%	23	\$5,187	0.02123573%
721390	Board Of Tax Appeals	5	\$1,220	0.00471043%	6	\$1,373	0.00562122%
721410	MS State Board Of Physical Therapy	2	\$488	0.00188417%	2	\$458	0.00187374%
721430	Military Department - Adjutant General's Office	90	\$21,879	0.08447365%	92	\$20,977	0.08587980%
721480	MS Capital Post-Conviction Counsel	9	\$2,196	0.00847877%	8	\$1,831	0.00749496%
721470	Mississippi State Bar	19	\$4,555	0.01758559%	18	\$4,081	0.01670752%
721490	MS Board Of Geologists	1	\$244	0.00094209%	1	\$229	0.00093687%
721500	MS Dept Of Transportation	2,446	\$596,754	2.30402663%	2,438	\$557,957	2.28424652%
721510	South MS Regional Center	0	\$0	0.00000000%	0	\$0	0.00000000%
721520	MS Dept Of Corrections	1,683	\$410,700	1.58568658%	1,691	\$386,859	1.58377965%
721530	Archives & History Dept	145	\$35,340	0.13644536%	139	\$31,695	0.12975657%
721540	Legislative Peer Committee	18	\$4,473	0.01727156%	22	\$5,035	0.02061115%
721550	MS Public Service Commission	63	\$15,250	0.05888033%	63	\$14,341	0.05871055%
721560	Dept Of Environmental Quality	333	\$81,335	0.31402844%	337	\$77,196	0.31603766%
721570	MS State Hospital	945	\$230,503	0.88995659%	911	\$208,361	0.85302063%
721590	MS Real Estate Commission	14	\$3,294	0.01271815%	15	\$3,509	0.01436535%
721600	Mississippi State Senate Staff	36	\$8,784	0.03391507%	37	\$8,505	0.03482036%
721610	Mississippi State Senate Members	46	\$11,102	0.04286488%	46	\$10,450	0.04278375%
721620	MS House Of Representatives Staff	44	\$10,736	0.04145175%	42	\$9,688	0.03966085%
721630	MS House Of Representatives Members	105	\$25,580	0.09876194%	105	\$24,028	0.09837141%
721640	Attorney General'S Office	265	\$64,539	0.24918156%	263	\$60,262	0.24670924%
721650	MS Arts Commission	11	\$2,684	0.01036294%	11	\$2,517	0.01030558%
721660	Boswell Regional Center	657	\$160,230	0.61863602%	677	\$154,927	0.63426136%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	1,340	\$327,007	1.26255132%	1,321	\$302,340	1.23776213%
721680	State Insurance Department	109	\$26,474	0.10221626%	107	\$24,448	0.10008900%
721690	Ellisville State School	933	\$227,656	0.87896559%	935	\$214,006	0.87613010%

## SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2025 and June 30, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
721700	MS Port Authority/Gulfport	23	\$5,612	0.02166796%	25	\$5,797	0.02373405%
721710	State Dept Of Health	1,564	\$381,542	1.47310739%	1,574	\$360,122	1.47432194%
721720	State Soil & Water Conservation	11	\$2,684	0.01036294%	11	\$2,517	0.01030558%
721730	Banking & Consumer Finance	75	\$18,382	0.07097043%	65	\$14,913	0.06105273%
721740	Yellow Creek Port Authority	12	\$2,928	0.01130502%	12	\$2,746	0.01124245%
721750	MS Workers Compensation Commission	47	\$11,346	0.04380697%	47	\$10,641	0.04356448%
721760	Veterans Home Purchase Board	15	\$3,741	0.01444531%	14	\$3,242	0.01327233%
721770	MS State Personnel Board	44	\$10,614	0.04098071%	42	\$9,688	0.03966085%
721780	State Veterans Affairs Board	290	\$70,802	0.27336175%	295	\$67,585	0.27668910%
721790	State Fair Commission	0	\$0	0.00000000%	0	\$0	0.00000000%
721800	MS Dept Of Information Technology Services	116	\$28,183	0.10881085%	114	\$26,050	0.10664710%
721810	State Aid Road Construction	46	\$11,265	0.04349294%	45	\$10,184	0.04169074%
721820	Rehabilitation Services	917	\$223,793	0.86404924%	891	\$203,823	0.83443936%
721830	MS Gaming Commission	95	\$23,099	0.08918408%	97	\$22,121	0.09056415%
721840	MS Department Of Revenue	537	\$130,908	0.50542877%	514	\$117,663	0.48170760%
721850	Joint Legislative Budget Office	32	\$7,808	0.03014673%	28	\$6,408	0.02623238%
721860	MS Finance And Administration	278	\$67,711	0.26142867%	282	\$64,419	0.26372906%
721870	MS Cosmetology Board	11	\$2,562	0.00989190%	9	\$2,060	0.00843183%
721880	Board Social Workers, Marriage, Family Therapists	2	\$529	0.00204118%	2	\$458	0.00187374%
721890	MS Library Commission	44	\$10,614	0.04098071%	42	\$9,650	0.03950471%
721900	MS Emergency Management	151	\$36,723	0.14178384%	138	\$31,504	0.12897584%
721910	MS Secretary Of State	86	\$21,066	0.08133336%	88	\$20,176	0.08260075%
721920	MS Dept Of Human Services	1,448	\$353,359	1.36429654%	1,401	\$320,494	1.31208719%
721930	MS Board Of Nursing	23	\$5,531	0.02135393%	20	\$4,539	0.01858127%
721940	MS Dept Of Education	438	\$106,915	0.41279038%	408	\$93,406	0.38239933%
721950	MS Community College Board	36	\$8,865	0.03422910%	40	\$9,230	0.03778711%
721960	Military Department - Army Guard	257	\$62,668	0.24195891%	255	\$58,431	0.23921428%
721970	Military Department - Air Guard	164	\$39,935	0.15418796%	156	\$35,776	0.14646409%
721980	Military Department - Ycp (Shelby Base Ops)	84	\$20,578	0.07944919%	76	\$17,316	0.07088987%
721990	Educational Television (MS Public Broadcasting)	77	\$18,829	0.07269758%	71	\$16,286	0.06667395%
722010	Pearl River Basin Development Dist.	0	\$0	0.00000000%	0	\$0	0.00000000%
722020	MS Dept Of Wildlife, Fisheries & Parks	501	\$122,328	0.47229877%	500	\$114,498	0.46874756%
722040	Public Employees Retirement System	145	\$35,299	0.13628834%	143	\$32,801	0.13428478%
722050	MS Bureau Of Narcotics	130	\$31,761	0.12262810%	121	\$27,576	0.11289290%

## SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2025 and June 30, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
722060	North MS Regional Center	583	\$142,255	0.54923573%	591	\$135,170	0.55337820%
722070	MS Oil & Gas Board	29	\$7,076	0.02732047%	29	\$6,636	0.02716925%
722080	MS Animal Health Board	25	\$6,181	0.02386616%	24	\$5,492	0.02248489%
722090	State Treasurer's Office	36	\$8,743	0.03375806%	32	\$7,285	0.02982371%
722110	Medicaid Division	809	\$197,481	0.76246104%	809	\$185,134	0.75792827%
722120	MS Dept Of Agriculture & Commerce	210	\$51,241	0.19783791%	209	\$47,866	0.19596209%
722130	MS Office Of State Auditor	111	\$27,166	0.10488550%	119	\$27,270	0.11164374%
722150	Governor's Office	21	\$5,083	0.01962678%	22	\$4,996	0.02045501%
722170	MS State Board Of Pharmacy	19	\$4,514	0.01742858%	18	\$4,005	0.01639523%
722180	MS Supreme Court	254	\$61,855	0.23881863%	246	\$56,219	0.23015786%
722190	Barber Examiners Board	0	\$0	0.00000000%	2	\$458	0.00187374%
722200	Grand Gulf Military	3	\$732	0.00282626%	3	\$687	0.00281061%
722220	MS Development Authority	154	\$37,455	0.14461009%	166	\$37,988	0.15552051%
722230	Mental Health Dept Of MS	97	\$23,628	0.09122526%	96	\$22,007	0.09009572%
722240	MS Motor Vehicle Commission	3	\$732	0.00282626%	3	\$687	0.00281061%
722250	District Attorneys & Staff	213	\$51,851	0.20019313%	207	\$47,294	0.19361991%
722260	State Architecture Board	2	\$488	0.00188417%	2	\$458	0.00187374%
722270	East MS State Hospital	561	\$136,968	0.52882389%	613	\$140,357	0.57461393%
722280	MS State Board Of Contractors	18	\$4,392	0.01695754%	16	\$3,738	0.01530222%
722290	State Fire Academy	58	\$14,193	0.05479796%	59	\$13,502	0.05527536%
722310	Hudspeth Center	500	\$121,880	0.47057161%	483	\$110,493	0.45235233%
722320	Professional Engineers & Land Surveyors Board	3	\$813	0.00314028%	2	\$343	0.00140531%
722360	MS Ethics Commission	6	\$1,423	0.00549550%	6	\$1,373	0.00562122%
722370	Nursing Home Administrators Board	2	\$488	0.00188417%	2	\$458	0.00187374%
722390	MS Judicial Performance Commission	3	\$732	0.00282626%	2	\$458	0.00187374%
722450	MS Dept Of Employment Security	354	\$86,296	0.33318417%	329	\$75,213	0.30791812%
722490	State Dental Examiners Board	6	\$1,545	0.00596654%	8	\$1,754	0.00718267%
722510	MS Forestry Commission	236	\$57,626	0.22248915%	221	\$50,574	0.20704839%
722520	Medical Licensure Board	22	\$5,368	0.02072588%	20	\$4,577	0.01873741%
722530	Public Accountancy Board Of MS	5	\$1,139	0.00439640%	3	\$763	0.00312290%
722590	Board Of Funeral Services	1	\$244	0.00094209%	1	\$229	0.00093687%
722600	Administrative Office Of The Courts/Trial Support	265	\$64,580	0.24933858%	268	\$61,330	0.25108130%
722620	MS Dept Of Marine Resources	147	\$35,909	0.13864355%	148	\$33,831	0.13850069%
722630	Mississippi Auctioneers Commission	0	\$0	0.00000000%	0	\$0	0.00000000%

## SCHEDULE A – ALLOCATION SCHEDULE FOR EMPLOYERS

As of the Measurement Dates of June 30, 2025 and June 30, 2024

Group Number	Employer Name	Fiscal Year Ending June 30, 2025			Fiscal Year Ending June 30, 2024		
		FY 2025 Average Employee Enrollment	FY 2025 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2024 Average Employee Enrollment	FY 2024 Implicit Subsidy Cost	Percentage Relationship to Total
722700	MS Athletic Commission	1	\$244	0.00094209%	1	\$114	0.00046844%
	Total State Agencies	23,436	\$5,718,364	22.07824018%	23,212	\$5,311,789	21.74617054%
<b>UNIVERSITIES/OTHER STATE AGENCIES:</b>							
721460	MS Business Finance Corp	3	\$732	0.00282626%	3	\$687	0.00281061%
721580	MS Industries For The Blind	62	\$15,006	0.05793825%	67	\$15,256	0.06245804%
722100	Pearl River Valley Water Supply	85	\$20,700	0.07992024%	86	\$19,719	0.08072701%
722160	Pat Harrison Waterway District	29	\$7,076	0.02732047%	27	\$6,217	0.02545165%
722210	Tombigbee River Valley Water Mgt	16	\$3,904	0.01507336%	16	\$3,700	0.01514607%
722330	University Medical Center	7,510	\$1,832,522	7.07521766%	7,615	\$1,742,631	7.13426916%
722340	University Of Southern MS	1,902	\$463,975	1.79137521%	1,925	\$440,599	1.80378808%
722400	Alcorn State University	526	\$128,224	0.49506583%	507	\$115,985	0.47483722%
722410	Jackson State University	920	\$224,525	0.86687550%	917	\$209,773	0.85879800%
722420	University Of Mississippi	3,322	\$810,502	3.12929336%	3,182	\$728,254	2.98143435%
722430	Mississippi State University	4,829	\$1,178,176	4.54885890%	4,693	\$1,073,960	4.39673344%
722470	MS University Of Women	364	\$88,736	0.34260502%	349	\$79,828	0.32681167%
722480	MS Valley State University	309	\$75,316	0.29079033%	320	\$73,306	0.30011086%
722540	University Press Of MS	23	\$5,531	0.02135393%	23	\$5,225	0.02139188%
722550	MS Institutions Of Higher Learning	73	\$17,690	0.06830118%	67	\$15,409	0.06308262%
722560	Delta State University	369	\$89,916	0.34715844%	404	\$92,529	0.37880799%
722570	MS Prison Industries	28	\$6,913	0.02669242%	39	\$8,963	0.03669410%
	Total Universities/Other State Agencies	20,366	\$4,969,444	19.18666635%	20,241	\$4,632,041	18.96335275%
	Grand Total All	106,148	\$25,900,470	100.00000000%	106,738	\$24,426,305	100.00000000%

# SCHEDULE B – OPEB AMOUNTS BY EMPLOYER

As of and for the fiscal year ended June 30, 2025

Group Number				Deferred Outflows of Resources					Deferred Inflows of Resources								
		June 30, 2024	June 30, 2025	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	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense	
				Difference Between Expected 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 Name		Employer's Proportionate Share of Net OPEB Liability	Employer's Proportionate Share of Net OPEB Liability	Experience	Investments	Assumptions	Contributions	Resources	Experience	Investments	Assumptions	Contributions	Resources				
LIBRARIES:																	
711420		Choctaw County Library	10,470	15,546	5,131	0	47	5,189	10,367	1,219	0	2,656	3,293	7,168	(936)	2,323	1,387
711430		Amory Municipal Library	15,705	15,546	5,131	0	47	5,517	10,695	1,219	0	2,656	1,680	5,555	(936)	650	(286)
711440		Evans Memorial Library	15,705	15,546	5,131	0	47	6,739	11,917	1,219	0	2,656	1,117	4,992	(936)	828	(108)
711450		Wilkinson County Library System	13,088	15,546	5,131	0	47	7,680	12,858	1,219	0	2,656	1,586	5,461	(936)	1	(935)
711460		Covington County Library System	26,175	31,092	10,261	1	93	6,885	17,240	2,439	0	5,311	6,468	14,218	(1,871)	1,556	(315)
711470		Sharkey Issaquena County Library System	15,705	15,546	5,131	0	47	343	5,521	1,219	0	2,656	0	3,875	(936)	147	(789)
711490		Wayne Co Library System	46,243	36,274	11,972	1	109	3,871	15,953	2,845	0	6,196	12,335	21,376	(2,183)	(1,948)	(4,131)
711500		Benton Co Library System	15,705	15,546	5,131	0	47	5,449	10,627	1,219	0	2,656	5,539	9,414	(936)	(100)	(1,036)
711510		Lamar Co Library	84,634	85,503	28,219	2	257	7,396	35,874	6,706	0	14,606	5,543	26,855	(5,146)	(302)	(5,448)
711520		Bolivar Co Library	48,861	51,820	17,102	1	156	10,034	27,293	4,064	0	8,852	8,785	21,701	(3,119)	(1,792)	(4,911)
711530		Carnegie Public Library	26,175	25,910	8,551	1	78	2,787	11,417	2,032	0	4,426	4,395	10,853	(1,559)	(3,974)	(5,533)
711540		Carroll Co Library System	2,618	864	285	0	3	2,063	2,351	68	0	148	8,126	8,342	(52)	(1,509)	(1,561)
711550		Central Miss Regional Library	277,459	264,283	87,222	5	794	2,282	90,303	20,729	0	45,145	36,055	101,929	(15,906)	(16,638)	(32,544)
711560		Copiah-Jefferson Regional Library System	17,450	13,819	4,561	0	42	6,172	10,775	1,084	0	2,361	12,131	15,576	(832)	(1,754)	(2,586)
711570		Dixie Regional Library System	66,311	63,912	21,093	1	192	1,399	22,685	5,013	0	10,917	4,806	20,736	(3,846)	(901)	(4,747)
711580		East Miss Regional Library	47,116	46,638	15,392	1	140	1,950	17,483	3,658	0	7,967	2,281	13,906	(2,807)	1,071	(1,736)
711590		Elizabeth Jones Library	26,175	25,910	8,551	1	78	5,710	14,340	2,032	0	4,426	1,360	7,818	(1,559)	(132)	(1,691)
711600		First Regional Library	389,141	392,970	129,693	8	1,180	50,441	181,322	30,822	0	67,128	28,580	126,530	(23,651)	2,194	(21,457)
711610		Greenwood-Leflore Public Library System	26,175	36,274	11,972	1	109	14,570	26,652	2,845	0	6,196	14,183	23,224	(2,183)	(1,239)	(3,422)
711620		Hancock Co Library System	130,005	115,732	38,195	2	348	6,909	45,454	9,077	0	19,770	15,044	43,891	(6,965)	2,071	(4,894)
711630		Harriette Person Memorial Library	10,470	10,364	3,420	0	31	230	3,681	813	0	1,770	0	2,583	(624)	104	(520)
711640		Harrison Co Library System	266,989	272,056	89,788	5	817	32,382	122,992	21,338	0	46,473	3,982	71,793	(16,374)	8,936	(7,438)
711650		The Library - Hattiesburg; Petal	91,614	76,003	25,084	2	228	13,457	38,771	5,961	0	12,983	19,234	38,178	(4,574)	(4,450)	(9,024)
711660		Judge George W. Armstrong Library	31,410	25,910	8,551	1	78	2,465	11,095	2,032	0	4,426	10,016	16,474	(1,559)	(944)	(2,503)
711670		Humphreys Co Library System	11,343	15,546	5,131	0	47	4,495	9,673	1,219	0	2,656	2,237	6,112	(936)	183	(753)
711680		Jackson-George Regional Library	302,762	295,375	97,484	6	887	1,725	100,102	23,167	0	50,457	9,868	83,492	(17,777)	(2,138)	(19,915)
711690		Jackson-Hinds Library System	232,089	221,099	72,970	4	664	5,360	78,998	17,342	0	37,769	55,130	110,241	(13,307)	(26,880)	(40,187)
711700		Jennie Stephens Smith Library	26,175	20,728	6,841	0	62	3,197	10,100	1,626	0	3,541	5,491	10,658	(1,248)	(1,353)	(2,601)
711710		Kemper-Newton Library	26,175	41,456	13,682	1	125	15,628	29,436	3,252	0	7,082	9,129	19,463	(2,495)	323	(2,172)
711720		Laurel-Jones Co Library	64,566	67,366	22,233	1	202	11,436	33,872	5,284	0	11,508	290	17,082	(4,054)	1,808	(2,246)
711730		Lee-Itawamba Library System	114,299	106,231	35,060	2	319	4,773	40,154	8,332	0	18,147	7,686	34,165	(6,393)	(1,884)	(8,277)
711740		Lincoln-Lawrence-Franklin Regional Library System	67,184	79,458	26,224	2	239	19,866	46,331	6,232	0	13,573	11,322	31,127	(4,782)	(2,120)	(6,902)
711750		Long Beach Public Library	26,175	25,910	8,551	1	78	572	9,202	2,032	0	4,426	0	6,458	(1,559)	286	(1,273)
711760		Columbus-Lowndes Public Library	56,713	58,730	19,383	1	176	10,898	30,458	4,606	0	10,032	6,907	21,545	(3,535)	(466)	(4,001)
711770		Madison Co-Canton Public Library	165,778	140,778	46,462	3	423	13,331	60,219	11,042	0	24,048	19,353	54,443	(8,473)	3,702	(4,771)
711780		Marks-Quitman Co Public Library	15,705	15,546	5,131	0	47	3,614	8,792	1,219	0	2,656	0	3,875	(936)	1,095	159
711790		Marshall Co Library System	27,920	31,092	10,261	1	93	8,559	18,914	2,439	0	5,311	4,409	12,159	(1,871)	(160)	(2,031)
711800		Meridian-Lauderdale Co Library	72,419	72,548	23,943	1	218	9,365	33,527	5,690	0	12,393	2,829	20,912	(4,366)	(1,525)	(5,891)
711810		Mid Miss Regional Library System	146,582	145,096	47,887	3	436	7,020	55,346	11,380	0	24,786	7,426	43,592	(8,733)	(676)	(9,409)
711820		Neshoba Co Public Library	20,940	20,728	6,841	0	62	5,615	12,518	1,626	0	3,541	2,984	8,151	(1,248)	(1,067)	(2,315)
711830		Northeast Regional Library	84,634	74,276	24,513	1	223	7,869	32,606	5,826	0	12,688	11,746	30,260	(4,470)	(2,441)	(6,911)
711840		Noxubee Co Library	10,470	10,364	3,420	0	31	230	3,681	813	0	1,770	0	2,583	(624)	(563)	(1,187)
711850		Oktoberfest Co Library System	42,753	46,638	15,392	1	140	20,245	35,778	3,658	0	7,967	8,507	20,132	(2,807)	3,355	548
711860		Pearl River Co Library System	65,439	60,457	19,953	1	182	16,002	36,138	4,742	0	10,327	11,715	26,784	(3,639)	4,045	406
711870		Pike-Amite-Walthall Library System	78,526	76,003	25,084	2	228	5,119	30,433	5,961	0	12,983	3,656	22,600	(4,574)	(430)	(5,004)
711880		Pine Forest Regional Library	37,518	36,274	11,972	1	109	5,655	17,737	2,845	0	6,196	7,150	16,191	(2,183)	(3,520)	(5,703)
711890		Yazoo Library Association	15,705	15,546	5,131	0	47	5,517	10,695	1,219	0	2,656	1,398	5,273	(936)	(393)	(1,329)
711900		South Miss Regional Library	41,881	38,001	12,542	1	114	3,854	16,511	2,981	0	6,491	10,114	19,586	(2,287)	(1,830)	(4,117)
711910		Sunflower Public Library	54,968	62,184	20,523	1	187	12,238	32,949	4,877	0	10,622	3,331	18,830	(3,743)	(481)	(4,224)
711920		Tallahatchie Co Library	15,705	14,682	4,846	0	44	3,431	8,321	1,152	0	2,508	6,450	10,110	(884)	543	(341)
711930		Tombigbee Regional Library System	41,881	40,592	13,397	1	122	3,695	17,215	3,184	0	6,934	1,930	12,048	(2,443)	222	(2,221)
711940		Warren Co-Vicksburg Public Library System	47,988	51,820	17,102	1	156	5,701	22,960	4,064	0	8,852	478	13,394	(3,119)	1,479	(1,640)
711950		Washington Co Library System	55,841	57,866	19,098	1	174	3,876	23,149	4,539	0	9,885	8,116	22,540	(3,483)	(1,277)	(4,760)
711960		Yalobusha Co Public Library System	5,235	5,182	1,710	0	16	380	2,106	406	0	885	2,578	3,869	(312)	(198)	(510)
Total Libraries		3,676,768	3,616,182	1,193,465	70	10,866	421,186	1,625,587	283,627	0	617,727	428,769	1,330,123	(217,643)	(48,163)	(265,806)	

## SCHEDULE B – OPEB AMOUNTS BY EMPLOYER

As of and for the fiscal year ended June 30, 2025

Group Number		Employer Name	June 30, 2024	June 30, 2025	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEB Expense			Allocation due to Change in Proportionate Share		
					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							
					Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Earnings on OPEB Plan	Change of Assumptions	Total Deferred Inflows of Resources								
COMMUNITY COLLEGES:																				
711970	Coahoma Community College	998,156	962,128	317,535	19	2,890	4,145	324,589	75,463	0	164,353	68,782	308,598	(57,905)	(18,200)	(76,105)				
711980	Copiah-Lincoln Community College	1,548,712	1,546,832	510,507	31	4,646	83,422	598,606	121,323	0	264,233	25,782	411,338	(93,095)	14,839	(78,256)				
711990	East Central Community College	1,107,220	1,121,043	369,983	22	3,367	78,953	452,325	87,927	0	191,499	7,199	286,625	(67,469)	28,079	(39,390)				
712000	East MS Community College	1,460,588	1,444,055	476,588	29	4,337	64,510	545,464	113,262	0	246,676	15,286	375,224	(86,910)	284	(86,626)				
712010	Hinds Community College	5,006,484	4,821,866	1,591,381	96	14,482	19,181	1,625,140	378,196	0	823,681	327,923	1,529,800	(290,202)	(74,104)	(364,306)				
712020	Holmes Community College	1,738,920	1,695,383	559,534	34	5,092	16,921	581,581	132,975	0	289,609	28,897	451,481	(102,036)	3,105	(98,931)				
712030	Itawamba Community College	1,962,283	2,000,258	660,154	40	6,007	135,931	802,132	156,887	0	341,688	9,878	508,453	(120,385)	29,777	(90,608)				
712040	Jones Co Junior College	1,847,112	1,736,839	573,216	35	5,216	98,872	677,339	136,226	0	296,690	81,450	514,366	(104,531)	(150)	(104,681)				
712050	Meridian Community College	1,389,914	1,306,732	431,266	26	3,925	0	435,217	102,492	0	223,218	123,035	448,745	(78,645)	(37,635)	(116,280)				
712060	MS Delta Community College	1,108,965	1,040,721	343,474	21	3,126	2,647	349,268	81,627	0	177,778	66,776	326,181	(62,635)	(21,338)	(83,973)				
712070	MS Gulf Coast Community College	3,148,030	3,061,708	1,010,468	61	9,195	16,407	1,036,131	240,141	0	523,007	179,005	942,153	(184,268)	(29,997)	(214,265)				
712080	Northeast MS Community College	1,651,669	1,628,880	537,586	33	4,892	85,100	627,611	127,759	0	278,249	4,607	410,615	(98,033)	39,755	(58,278)				
712090	Northwest MS Community College	2,726,606	2,782,742	918,400	56	8,357	197,231	1,124,044	218,260	0	475,354	28,481	722,095	(167,478)	3,018	(164,460)				
712100	Pearl River Community College	2,223,165	2,255,040	744,241	45	6,773	194,712	945,771	176,871	0	385,210	2,699	564,780	(135,719)	84,649	(51,070)				
712110	Southwest MS Community College	964,128	976,810	322,381	20	2,934	40,017	365,352	76,615	0	166,861	7,558	251,034	(58,789)	10,029	(48,760)				
		Total Community Colleges	28,881,952	28,381,037	9,366,714	568	85,239	1,038,049	10,490,570	2,226,024	0	4,848,106	977,358	8,051,488	(1,708,100)	32,111	(1,675,989)			



# SCHEDULE B – OPEB AMOUNTS BY EMPLOYER

As of and for the fiscal year ended June 30, 2025

Group NumberEmployer Name		June 30, 2024 Employer's Proportionate Share of Net OPEB Liability	June 30, 2025 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEB ExpenseAllocation due to Change in Proportionate ShareTotal OPEB Expense			
				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share 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 Resources					
				Difference Between Expected and Actual Experience	Investments	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Investments	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources				
SCHOOL DISTRICTS:																	
712120	Aberdeen School District	816,673	739,301	243,995	15	2,220	17,187	263,417	57,986	0	126,289	69,585	253,860	(44,495)	(4,641)	(49,136)	
712130	Alcorn County School District	2,152,491	2,138,445	705,760	43	6,422	106,130	818,355	167,726	0	365,293	0	533,019	(128,701)	36,692	(92,009)	
712140	Amite County School District	820,163	827,395	273,069	17	2,485	45,117	320,688	64,896	0	141,337	31,567	237,800	(49,796)	(8,666)	(58,462)	
712150	Amory School District	1,033,929	997,538	329,222	20	2,996	36,625	368,863	78,240	0	170,401	17,430	266,071	(60,036)	17,239	(42,797)	
712160	Attala County School District	893,454	844,669	278,770	17	2,537	9,638	290,962	66,250	0	144,288	77,270	287,808	(50,836)	(14,537)	(65,373)	
712170	Baldwyn School District	565,389	544,975	179,861	11	1,637	25,578	207,087	42,744	0	93,094	17,737	153,575	(32,799)	(2,618)	(35,417)	
712180	Bay St. Louis-Waveland School	1,251,185	1,212,592	400,197	24	3,642	66,061	469,924	95,108	0	207,137	56,320	358,565	(72,979)	27,488	(45,491)	
712200	Benton County School District	708,481	714,254	235,728	14	2,145	48,357	286,244	56,022	0	122,010	52,705	230,737	(42,987)	(26,294)	(69,281)	
712210	Biloxi School District	3,579,052	3,601,501	1,188,619	72	10,816	194,312	1,393,819	282,478	0	615,216	70,033	967,727	(216,755)	96,991	(119,764)	
712220	Booneville School District	829,761	802,349	264,803	16	2,410	56,655	323,884	62,931	0	137,059	13,818	213,808	(48,289)	21,351	(26,938)	
712230	Brookhaven School District	1,984,096	1,923,391	634,785	38	5,777	45,944	686,544	150,858	0	328,558	52,888	532,304	(115,758)	5,240	(110,518)	
712240	Calhoun County School District	1,747,645	1,613,334	532,456	32	4,845	66,437	603,770	126,540	0	275,593	104,727	506,860	(97,098)	12,714	(84,384)	
712250	Canton School District	2,049,535	2,032,214	670,700	41	6,103	70,314	747,158	159,394	0	347,147	99,565	606,106	(122,308)	24,223	(98,085)	
712260	Carroll County School District	607,270	574,340	189,552	11	1,725	12,705	203,993	45,048	0	98,110	40,679	183,837	(34,566)	(22,281)	(56,847)	
713800	Chickasaw County School District	1,560,055	1,522,649	502,526	30	4,573	659,264	1,166,393	119,427	0	260,102	11,231	390,760	(91,640)	265,802	174,162	
712280	Choctaw County School District	1,131,650	1,109,815	366,277	22	3,333	14,408	384,040	87,047	0	189,581	31,021	307,649	(66,794)	2,010	(64,784)	
712290	Claiborne County School District	914,394	897,352	296,157	18	2,695	0	298,870	70,383	0	153,288	32,250	255,921	(54,007)	(18,247)	(72,254)	
712300	Clarksdale School District	1,596,700	1,255,775	414,449	25	3,771	105,264	523,509	98,495	0	214,514	385,653	698,662	(75,578)	(37,887)	(113,465)	
712320	Cleveland School District	2,098,396	2,094,398	691,223	42	6,290	67,984	765,539	164,271	0	357,769	59,524	581,564	(126,050)	(7,223)	(133,273)	
712330	Clinton School District	2,851,375	2,901,929	957,736	58	8,715	139,459	1,105,968	227,609	0	495,713	16,654	739,976	(174,651)	40,440	(134,211)	
712340	Coahoma Co Agriculture High School District	0	0	0	0	0	0	0	0	0	0	49,111	49,111	0	(30,498)	(30,498)	
712350	Coahoma County School District	1,050,507	1,019,993	336,633	20	3,063	95,770	435,486	80,002	0	174,237	109,510	363,749	(61,388)	(15,998)	(77,386)	
712360	Coffeeville School District	370,818	375,696	123,993	8	1,128	41,780	166,909	29,467	0	64,177	46,055	139,699	(22,611)	(18,829)	(41,440)	
712370	Columbia School District	1,121,180	1,149,544	379,389	23	3,452	97,157	480,021	90,163	0	196,367	25,828	312,358	(69,185)	35,803	(33,382)	
712380	Columbus School District	2,472,704	2,404,455	793,553	48	7,221	67,008	867,830	188,590	0	410,734	25,517	624,841	(144,711)	38,780	(105,931)	
712390	Copiah County School District	1,306,153	1,317,096	434,687	26	3,956	30,192	468,861	103,304	0	224,989	95,349	423,642	(79,269)	(24,133)	(103,402)	
712400	Corinth School District	1,401,257	1,392,235	459,485	28	4,181	21,440	485,134	109,198	0	237,824	9,902	356,924	(83,791)	12,025	(71,766)	
712410	Covington County School District	1,980,606	1,943,256	641,341	39	5,836	58,700	705,916	152,416	0	331,951	72,300	556,667	(116,954)	13,617	(103,337)	
712420	Desoto County School District	18,560,113	18,544,706	6,120,389	371	55,696	759,873	6,936,329	1,454,527	0	3,167,844	0	4,622,371	(1,116,105)	570,104	(546,001)	
712440	Durant School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
712450	East Jasper School District	684,923	608,887	200,954	12	1,829	4,113	206,908	47,757	0	104,011	83,839	235,607	(36,646)	(12,856)	(49,502)	
712460	East Tallahatchie School District	706,736	695,254	229,458	14	2,088	36,221	267,781	54,531	0	118,765	74,333	247,629	(41,844)	(44,516)	(86,360)	
712470	Enterprise School District	677,943	662,434	218,626	13	1,990	53,786	274,415	51,957	0	113,158	4,237	169,352	(39,868)	22,390	(17,478)	
712480	Forest School District	1,044,399	1,083,905	357,726	22	3,255	126,170	487,173	85,015	0	185,155	44,249	314,419	(65,234)	28,811	(36,423)	
712490	Forrest County School District	1,609,788	1,541,650	508,797	31	4,630	43,164	556,622	120,917	0	263,348	77,967	462,232	(92,784)	(7,077)	(99,861)	
712500	Forrest Co Agriculture High School District	390,886	380,014	125,418	8	1,141	22,822	149,389	29,806	0	64,915	27,418	122,139	(22,871)	4,859	(18,012)	
712510	Franklin County School District	896,944	853,305	281,620	17	2,563	13,859	298,059	66,928	0	145,763	68,957	281,648	(51,356)	(8,347)	(59,703)	
712520	George County School District	2,552,975	2,524,505	833,173	50	7,582	57,349	898,154	198,006	0	431,241	108,050	737,297	(151,936)	13,784	(138,152)	
712530	Greene County School District	1,191,854	1,164,226	384,235	23	3,497	4,941	392,696	91,314	0	198,875	67,593	357,782	(70,068)	(19,976)	(90,044)	
712540	Greenville School District	2,911,578	2,865,283	879,635	53	8,005	9,934	897,627	209,048	0	455,289	290,012	954,349	(160,409)	(87,114)	(247,523)	
712550	Greenwood School District	3,250,986	3,090,209	1,019,875	62	9,281	4,549	1,033,767	242,376	0	527,876	218,661	988,913	(185,983)	(57,882)	(243,865)	
712560	Grenada School District	2,928,156	2,952,885	974,553	59	8,868	159,520	1,143,000	231,605	0	504,418	11,105	747,128	(177,718)	38,700	(139,018)	
712570	Gulfport School District	3,747,447	3,696,504	1,219,973	74	11,102	120,993	1,352,142	289,930	0	631,444	2,880	924,254	(222,473)	52,591	(169,882)	
712580	Hancock County School District	2,547,740	2,424,320	800,109	48	7,281	98,160	905,598	190,148	0	414,127	110,007	714,282	(145,907)	48,906	(97,001)	
712590	Harrison County School District	9,068,036	8,803,381	2,905,418	176	26,439	249,511	3,181,544	690,480	0	1,503,811	117,914	2,312,205	(529,828)	87,639	(442,189)	
712600	Hattiesburg School District	2,727,478	2,521,914	832,318	50	7,574	65,951	905,893	197,803	0	430,798	195,318	823,919	(151,780)	(25,521)	(177,301)	
712610	Hazlehurst School District	901,307	925,853	305,563	19	2,781	33,254	341,617	72,618	0	158,156	52,775	283,549	(55,722)	(20,327)	(76,049)	
712630	Hinds County School District	2,588,748	2,503,777	826,332	50	7,520	37,505	871,407	196,380	0	427,700	82,015	706,095	(150,689)	(49,264)	(199,953)	
712640	Hollandale School District	431,022	424,925	140,240	8	1,276	16,535	158,059	33,328	0	72,587	22,564	128,479	(25,574)	(11,227)	(36,801)	
712650	Holly Springs School District	793,115	734,119	242,284	15	2,205	18,175	262,679	57,580	0	125,404	80,802	263,786	(44,183)	(28,880)	(73,063)	
712660	Holmes County School District	1,895,100	1,788,659	590,319	36	5,372	75,827	671,554	140,291	0	305,542	146,845	592,678	(107,650)	(48,156)	(155,806)	
712670	Houston School District	0	0	0	0	0	4,096	4,096	0	0	0	589,774	589,774	0	(242,172)	(242,172)	
712680	Humphreys County School District	952,785	876,624	289,316	18	2,633	14,404	306,371	68,757	0	149,747	168,216	386,720	(52,759)	(44,893)	(97,652)	
712710	Itawamba County School District	2,299,074	2,307,724	761,628	46	6,931	152,212	920,817	181,003	0	394,210	24,882	600,095	(138,889)	52,653	(86,236)	
712720	Jackson County School District	5,260,386	4,984,235	1,644,969	100	14,969	89,108	1,749,146	390,931	0	851,417	271,998	1,514,346	(299,974)	57,984	(241,990)	
712730	Jackson Independent School District	14,947,034	14,179,722	4,679,794	284	42,586	0	4,722,664	1,112,166	0	2,422,208	1,888,341	5,422,715	(853,400)	(832,189)	(1,685,589)	
712740	Jefferson County School District	878,621	881,806	291,026	18	2,648	78,447	372,139	69,163	0	150,632	97,093	316,888	(53,071)	(2,876)	(55,947)	
712750	Jefferson Davis Co School District	1,101,112	1,038,994	342,904	21	3,120	49,990	396,035	81,49								



# SCHEDULE B – OPEB AMOUNTS BY EMPLOYER

As of and for the fiscal year ended June 30, 2025

			Deferred Outflows of Resources							Deferred Inflows of Resources									
Group Number	Employer Name	June 30, 2024	June 30, 2025	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share 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 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	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources								
712760	Jones County School District	5,468,916	5,456,662	1,800,886	109	16,388	218,498	2,035,881	427,985	0	932,118	24,437	1,384,540	(328,407)	96,890	(231,517)			
712770	Kemper County School District	1,004,263	949,173	313,259	19	2,851	39,560	355,689	74,447	0	162,140	41,378	277,965	(57,126)	(1,099)	(58,225)			
712780	Kosciusko County School District	1,419,580	1,385,326	457,205	28	4,161	41,671	503,065	108,656	0	236,644	41,531	386,831	(83,375)	13,609	(69,766)			
712790	Lafayette County School District	1,970,136	2,072,806	684,097	41	6,225	211,804	902,167	162,578	0	354,081	5,167	521,826	(124,751)	39,203	(85,548)			
712800	Lamar County School District	6,796,010	6,571,659	2,168,873	131	19,737	201,688	2,390,429	515,439	0	1,122,584	307,190	1,945,213	(395,512)	79,822	(315,690)			
712810	Lauderdale County School District	3,855,638	3,801,008	1,254,463	76	11,416	129,026	1,394,981	298,127	0	649,296	82,345	1,029,768	(228,762)	3,420	(225,342)			
712820	Laurel School District	1,936,981	1,669,473	550,983	33	5,014	47,237	603,267	130,943	0	285,183	276,312	692,438	(100,476)	(114,785)	(215,261)			
712830	Lawrence County School District	1,388,169	1,349,915	445,518	27	4,054	73,528	523,127	105,879	0	230,595	43,888	380,362	(81,244)	30,797	(50,447)			
712840	Leake County School District	1,790,398	1,652,199	545,282	33	4,962	29,753	580,030	129,588	0	282,232	120,742	532,562	(99,437)	(7,481)	(106,918)			
712850	Lee County School District	4,525,729	4,509,217	1,488,196	90	13,543	167,388	1,669,217	353,674	0	770,273	0	1,123,947	(271,385)	60,709	(210,676)			
712870	Leland School District	635,190	656,389	216,631	13	1,971	59,619	278,234	51,483	0	112,126	48,406	212,015	(39,504)	(1,859)	(41,363)			
712880	Lincoln County School District	1,767,713	1,716,974	566,660	34	5,157	49,763	621,614	134,668	0	293,297	22,708	450,673	(103,335)	28,745	(74,590)			
712890	Long Beach School District	1,628,111	1,602,970	529,035	32	4,814	67,313	601,194	125,727	0	273,823	75,326	474,876	(96,474)	8,129	(88,345)			
712900	Louisville School District	1,890,737	1,812,842	598,300	36	5,445	39,077	642,858	142,188	0	309,673	64,741	516,602	(109,105)	6,803	(102,302)			
712910	Lowndes County School District	3,430,724	3,453,813	1,139,877	69	10,373	216,384	1,366,703	270,895	0	589,987	12,166	873,048	(207,866)	49,525	(158,341)			
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
712930	Madison County School District	8,323,781	8,330,954	2,749,500	167	25,021	584,864	3,359,552	653,426	0	1,423,110	0	2,076,536	(501,395)	274,068	(227,327)			
712940	Marion County School District	1,449,245	1,305,868	430,981	26	3,922	47,881	482,810	102,424	0	223,071	124,280	449,775	(78,593)	1,381	(77,212)			
712950	Marshall County School District	1,810,466	1,771,386	584,618	35	5,320	103,636	693,609	138,936	0	302,592	33,791	475,319	(106,610)	33,382	(73,228)			
712960	Mccomb School District	1,808,721	1,680,700	554,689	34	5,048	69,684	629,455	131,823	0	287,101	112,842	531,406	(101,152)	15,438	(85,714)			
712970	Meridian County School District	3,491,800	3,386,447	1,117,644	68	10,171	22,091	1,149,974	265,611	0	578,480	245,522	1,089,613	(203,812)	(62,061)	(265,873)			
712980	Monroe County School District	1,480,656	1,438,009	474,592	29	4,319	28,012	506,952	112,788	0	245,644	20,224	378,656	(86,546)	22,664	(63,882)			
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	1,533,007	1,486,375	490,555	30	4,464	53,266	548,315	116,582	0	253,905	95,646	466,133	(89,457)	6,094	(83,363)			
713020	Natchez-Adams School District	2,383,708	2,253,313	743,671	45	6,767	32,886	783,369	176,735	0	384,915	224,210	785,860	(135,615)	(49,459)	(185,074)			
713030	Neshoba County School District	1,941,343	1,952,756	644,477	39	5,865	122,925	773,306	153,162	0	333,574	20,955	507,691	(117,526)	20,337	(97,189)			
713040	Nettleton School District	725,931	706,481	233,163	14	2,122	8,495	243,794	55,412	0	120,683	33,135	209,230	(42,519)	(2,561)	(45,080)			
713050	New Albany School District	1,434,413	1,431,100	472,312	29	4,298	36,832	513,471	112,246	0	244,463	14,613	371,322	(86,130)	10,252	(75,878)			
713060	Newton County School District	1,090,642	1,035,539	341,764	21	3,110	34,917	379,812	81,221	0	176,893	32,780	290,894	(62,323)	5,370	(56,953)			
713070	Newton School District	682,306	614,933	202,949	12	1,847	17,973	222,781	48,231	0	105,044	58,824	212,099	(37,009)	(8,695)	(45,704)			
713080	North Bolivar School District	669,218	597,659	197,248	12	1,795	11,766	210,821	46,877	0	102,093	83,230	232,200	(35,970)	(26,028)	(61,998)			
713090	North Panola School District	888,219	860,215	283,900	17	2,583	6,996	293,496	67,470	0	146,944	128,636	343,050	(51,772)	(45,626)	(97,398)			
713100	North Pike School District	1,469,313	1,395,690	460,625	28	4,192	42,489	507,334	109,469	0	238,414	65,017	412,900	(83,999)	2,974	(81,025)			
713110	North Tippah School District	797,478	744,483	245,705	15	2,236	48,893	296,849	58,392	0	127,174	34,908	220,474	(44,806)	7,848	(36,958)			
713120	Noxubee School District	887,347	838,623	276,774	17	2,519	50	279,360	65,776	0	143,255	51,858	260,889	(50,472)	(63,918)	(114,390)			
713130	Ocean Springs School District	3,408,911	3,340,673	1,102,537	67	10,033	104,115	1,216,752	262,021	0	570,660	14,410	847,091	(201,057)	69,464	(131,593)			
713140	Okolona School District	448,472	432,698	142,805	9	1,300	6,255	150,369	33,938	0	73,914	13,893	121,745	(26,042)	(3,126)	(29,168)			
713160	Oxford School District	3,049,436	3,126,483	1,031,847	63	9,390	382,932	1,424,232	245,221	0	534,072	0	779,293	(188,166)	122,609	(65,557)			
713170	Pascagoula School District	5,767,316	5,706,263	1,883,262	114	17,138	99,900	2,000,414	447,562	0	974,755	100,997	1,523,314	(343,429)	59,540	(283,889)			
713180	Pass Christian School District	1,308,771	1,258,366	415,304	25	3,779	72,892	492,000	98,698	0	214,957	25,801	339,456	(75,734)	19,660	(56,074)			
713190	Pearl School District	2,485,792	2,540,915	838,589	51	7,631	162,335	1,008,606	199,293	0	434,044	20,525	653,862	(152,924)	49,017	(103,907)			
713200	Pearl River Co School District	1,786,908	1,772,249	584,903	35	5,323	71,096	661,357	139,004	0	302,739	27,962	469,705	(106,662)	44,380	(62,282)			
713210	Perry County School District	875,131	876,624	289,316	18	2,633	39,254	331,221	68,757	0	149,747	36,006	254,510	(52,759)	5,011	(47,748)			
713220	Petal School District	2,823,455	2,806,925	926,382	56	8,430	216,172	1,151,040	220,157	0	479,485	0	699,642	(168,934)	100,833	(68,101)			
713230	Philadelphia School District	691,031	689,208	227,462	14	2,070	20,322	249,868	54,057	0	117,732	13,650	185,439	(41,480)	5,607	(35,873)			
713240	Picayune School District	2,806,877	2,682,557	885,336	54	8,057	108,405	1,001,852	210,402	0	458,240	91,391	760,033	(161,449)	27,856	(133,593)			
713250	Pontotoc School District	1,533,007	1,481,193	488,844	30	4,448	39,053	532,375	116,175	0	253,020	43,180	412,375	(89,145)	32,482	(56,663)			
713260	Pontotoc County School District	2,165,579	2,121,172	700,059	42	6,371	62,698	769,170	166,371	0	362,343	44,195	572,909	(127,662)	38,966	(88,696)			
713270	Poplarville School District	1,234,607	1,215,183	401,052	24	3,650	35,769	440,495	95,311	0	207,580	24,254	327,145	(73,135)	10,890	(62,245)			
713280	Prentiss County School District	1,659,521	1,611,607	531,886	32	4,840	43,754	580,512	126,404	0	275,298	38,242	439,944	(96,994)	14,521	(82,473)			
713290	Quitman School District	1,245,077	1,144,362	377,679	23	3,437	29,237	410,376	89,756	0	195,482	100,088	385,326	(68,873)	(7,639)	(76,512)			
713300	Quitman County School District	764,322	672,798	222,047	13	2,021	22,453	246,534	52,770	0	114,929	194,784	362,483	(40,492)	(50,308)	(90,800)			
713310	Rankin County School District	12,077,336	12,043,868	3,974,889	241	36,172	574,103	4,585,405	944,643	0	2,057,357	0	3,0						

# SCHEDULE B – OPEB AMOUNTS BY EMPLOYER

As of and for the fiscal year ended June 30, 2025

Group NumberEmployer Name		June 30, 2024 Employer's Proportionate Share of Net OPEB Liability	June 30, 2025 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEBExpenseAllocation due to Change in Proportionate ShareTotal OPEBExpense		
				Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment		Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of Resources			
				Difference Between Expected and Actual Experience	Earnings on OPEB Plan Investments	Change of Assumptions	Contributions		Difference Between Expected and Actual Experience	Earnings on OPEB Plan Investments	Change of Assumptions	Contributions				

713390	South Panola School District	3,110,512	2,964,113	978,259	59	8,902	155,771	1,142,991	232,486	0	506,336	118,541	857,363	(178,394)	48,885	(129,509)
713400	South Pike School District	1,048,762	1,024,312	338,058	20	3,076	0	341,154	80,340	0	174,975	125,850	381,165	(61,648)	(30,870)	(92,518)
713410	South Tippah School District	1,762,478	1,716,974	566,660	34	5,157	9,585	581,436	134,668	0	293,297	74,387	502,352	(103,335)	(8,461)	(111,796)
713430	Starkville-Oktibbeha	3,844,296	3,746,597	1,236,506	75	11,252	113,204	1,361,037	293,859	0	640,001	53,113	986,973	(225,487)	79,358	(146,129)
713440	Stone County School District	1,593,210	1,539,059	507,942	31	4,622	60,064	572,659	120,714	0	262,905	65,171	448,790	(92,628)	(5,298)	(97,926)
713450	Sunflower School District	2,284,241	2,202,357	726,853	44	6,614	38,223	771,734	172,739	0	376,211	243,404	792,354	(132,548)	(66,058)	(198,606)
713460	Tate County School District	1,231,117	1,274,776	420,720	25	3,829	54,144	478,718	99,985	0	217,760	60,023	377,768	(76,722)	(16,729)	(93,451)
713470	Tishomingo Co School District	2,094,033	2,073,670	684,382	41	6,228	115,898	806,549	162,645	0	354,228	0	516,873	(124,803)	49,574	(75,229)
713480	Tunica County School District	1,386,424	1,366,325	450,934	27	4,104	20,475	475,540	107,166	0	233,398	56,965	397,529	(82,232)	(6,997)	(89,229)
713490	Tupelo School District	5,020,444	4,853,821	1,601,927	97	14,578	192,324	1,808,926	380,702	0	829,139	75,962	1,285,803	(292,125)	96,308	(195,817)
713500	Union County School District	1,715,362	1,737,703	573,501	35	5,219	108,228	686,983	136,294	0	296,838	13,512	446,644	(104,583)	37,419	(67,164)
713510	Union School District	630,827	635,661	209,790	13	1,909	24,449	236,161	49,857	0	108,585	7,048	165,490	(38,257)	17,850	(20,407)
713520	Vicksburg-Warren School District	4,758,690	4,407,304	1,454,562	88	13,237	95,460	1,563,347	345,681	0	752,864	329,885	1,428,430	(265,252)	(16,346)	(281,598)
713530	Walthall County School District	1,181,384	1,110,679	366,562	22	3,336	31,569	401,489	87,114	0	189,728	143,847	420,689	(66,846)	(24,389)	(91,235)
713540	Water Valley School District	718,951	764,347	252,261	15	2,296	67,532	322,104	59,950	0	130,567	18,868	209,385	(46,002)	11,214	(34,788)
713550	Wayne County School District	2,111,483	2,043,441	674,406	41	6,137	40,537	721,121	160,274	0	349,065	125,073	634,412	(122,984)	(74,186)	(197,170)
713560	Webster County School District	1,238,097	1,184,091	390,790	24	3,556	46,685	441,055	92,872	0	202,269	29,852	324,993	(71,264)	30,644	(40,620)
713570	West Bolivar School District	827,143	817,895	269,933	16	2,456	8,010	280,415	64,150	0	139,714	62,363	266,227	(49,225)	(50,206)	(99,431)
713580	West Jasper School District	1,050,507	1,010,493	333,497	20	3,035	41,881	378,433	79,257	0	172,614	20,329	272,200	(60,816)	8,105	(52,711)
713590	West Point School District	1,870,670	1,842,207	607,991	37	5,533	17,061	630,622	144,491	0	314,689	48,766	507,946	(110,872)	(20,425)	(131,297)
713600	West Tallahatchie School District	516,528	416,289	137,390	8	1,250	23,847	162,495	32,651	0	71,111	157,463	261,225	(25,054)	(54,012)	(79,066)
713610	Western Line School District	1,367,229	1,340,415	442,383	27	4,026	9,341	455,777	105,133	0	228,972	54,695	388,800	(80,672)	12,103	(68,569)
713620	Wilkinson County School District	539,214	530,293	175,015	11	1,593	1,723	178,342	41,593	0	90,586	147,214	279,393	(31,915)	(42,609)	(74,524)
713630	Winona County School District	780,027	767,802	253,401	15	2,306	12,336	268,058	60,221	0	131,157	61,818	253,196	(46,210)	(21,209)	(67,419)
713640	Yazoo City School District	1,236,352	1,186,682	391,646	24	3,564	0	395,234	93,076	0	202,711	179,048	474,835	(71,420)	(44,885)	(116,305)
713650	Yazoo County School District	1,015,606	984,583	324,946	20	2,957	62,128	390,051	77,224	0	168,188	26,645	272,057	(59,257)	8,134	(51,123)
721310	MS School for the Deaf	558,409	579,522	191,262	12	1,740	332,384	525,398	45,454	0	98,995	27,830	172,279	(34,878)	124,851	89,973
721330	MS School of the Arts	166,650	170,143	56,153	3	511	44,382	101,049	13,345	0	29,064	5,047	47,456	(10,240)	43,181	32,941
	Total School Districts	298,746,970	291,079,860	96,066,337	5,818	874,210	11,555,607	108,501,972	22,830,426	0	49,722,838	12,926,900	85,480,164	(17,518,514)	1,067,078	(16,451,436)

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As of and for the fiscal year ended June 30, 2025

Group NumberEmployer Name		June 30, 2024 Employer's Proportionate Share of Net OPEB Liability	June 30, 2025 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Net Employer OPEB ExpenseAllocation due to Change in Proportionate ShareTotal OPEB Expense				
				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan		Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Inflows of					
				Difference Between Expected and Actual Experience	Difference Between Expected and Actual Investment Earnings on OPEB Plan		Share of	Total Deferred Outflows of Resources			Difference Between Expected and Actual Experience	Difference Between Expected and Actual Investment Earnings on OPEB Plan					Share of	Total Deferred Inflows of Resources
ACFR STATE AGENCIES:																		
721300	Office of Workforce	85,506	111,413	36,770	2	335	76,268	113,375	8,739	0	19,032	0	27,771	(6,705)	20,962	14,257		
721290	The MS Real Estate Appraisal Board	15,705	20,728	6,841	0	62	16,258	23,161	1,626	0	3,541	0	5,167	(1,248)	3,582	2,334		
721320	MS Board of Psychology	5,235	5,182	1,710	0	16	2,710	4,436	406	0	885	0	1,291	(312)	1,117	805		
721340	MS State Board of Examiners for Prof Counselors	5,235	10,364	3,420	0	31	4,576	8,027	813	0	1,770	0	2,583	(624)	929	305		
721350	MS Dept Of Child Protection Services	8,341,232	8,362,909	2,760,047	167	25,116	1,206,656	3,991,986	655,933	0	1,428,569	9,603	2,094,105	(503,318)	168,007	(335,311)		
721360	MS Board Of Optometry	5,235	0	0	0	0	91	91	0	0	0	4,439	4,439	0	(791)	(791)		
721370	Charter School Authorizer Board	20,940	22,455	7,411	0	67	6,860	14,338	1,761	0	3,836	772	6,369	(1,351)	3,309	1,958		
721380	Office Of State Public Defender	118,662	111,413	36,770	2	335	19,800	56,907	8,739	0	19,032	7,261	35,032	(6,705)	2,294	(4,411)		
721390	Board Of Tax Appeals	31,410	25,910	8,551	1	78	3,717	12,347	2,032	0	4,426	5,355	11,813	(1,559)	(364)	(1,923)		
721410	MS State Board Of Physical Therapy	10,470	10,364	3,420	0	31	196	3,647	813	0	1,770	909	3,492	(624)	(1,161)	(1,785)		
721430	Military Department - Adjutant General's Office	479,883	464,654	153,352	9	1,396	3,039	157,796	36,444	0	79,373	19,010	134,827	(27,965)	3,318	(24,647)		
721470	Mississippi State Bar	93,359	96,731	31,925	2	291	9,751	41,969	7,587	0	16,524	4,205	28,316	(5,822)	(1)	(5,823)		
721480	MS Capital Post-Conviction Counsel	41,881	46,638	15,392	1	140	6,777	22,310	3,658	0	7,967	3,201	14,826	(2,807)	1,471	(1,336)		
721490	MS Board Of Geologists	5,235	5,182	1,710	0	16	115	1,841	406	0	885	0	1,291	(312)	50	(262)		
721500	MS Dept Of Transportation	12,764,004	12,673,483	4,182,684	253	38,063	179,890	4,400,890	994,026	0	2,164,910	797,731	3,956,667	(762,748)	(370,010)	(1,132,758)		
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	8,849,907	8,722,196	2,878,624	174	26,196	599,355	3,504,349	684,113	0	1,489,943	145,736	2,319,792	(524,942)	(125,740)	(650,682)		
721530	Archives & History Dept	725,059	750,529	247,700	15	2,254	57,199	307,168	58,867	0	128,207	8,023	195,097	(45,170)	7,159	(38,011)		
721540	Legislative Peer Committee	115,172	95,004	31,354	2	285	7,115	38,756	7,451	0	16,229	23,245	46,925	(5,718)	(1,901)	(7,619)		
721550	MS Public Service Commission	328,065	323,876	106,890	6	973	5,235	113,104	25,403	0	55,325	33,307	114,035	(19,492)	(13,924)	(33,416)		
721560	Dept Of Environmental Quality	1,765,968	1,727,339	570,081	35	5,188	0	575,304	135,481	0	295,067	62,715	493,263	(103,959)	(21,216)	(125,175)		
721570	MS State Hospital	4,766,543	4,895,277	1,615,609	98	14,702	249,561	1,879,970	383,954	0	836,221	709,597	1,929,772	(294,620)	(386,353)	(680,973)		
721590	MS Real Estate Commission	80,271	69,957	23,088	1	210	3,106	26,405	5,487	0	11,950	20,000	37,437	(4,210)	(3,836)	(8,046)		
721600	Mississippi State Senate Staff	194,571	186,553	61,569	4	560	14,175	76,308	14,632	0	31,867	13,890	60,389	(11,228)	2,059	(9,169)		
721610	Mississippi State Senate Members	239,069	235,782	77,816	5	708	20,543	99,072	18,493	0	40,277	0	58,770	(14,190)	3,446	(10,744)		
721620	MS House Of Representatives Staff	221,619	228,009	75,251	5	685	8,482	84,423	17,884	0	38,949	14,997	71,830	(13,723)	(3,276)	(16,999)		
721630	MS House Of Representatives Members	549,684	543,248	179,290	11	1,632	23,552	204,485	42,609	0	92,799	9,704	145,112	(32,695)	3,577	(29,118)		
721640	Attorney General'S Office	1,378,572	1,370,643	452,359	27	4,116	67,812	524,314	107,504	0	234,136	45,462	387,102	(82,492)	(5,471)	(87,963)		
721650	MS Arts Commission	57,586	57,002	18,813	1	171	7,551	26,536	4,471	0	9,737	1,631	15,839	(3,431)	292	(3,139)		
721660	Boswell Regional Center	3,544,151	3,402,857	1,123,059	68	10,220	232,671	1,366,018	266,898	0	581,283	1,566,047	2,414,228	(204,799)	(569,463)	(774,262)		
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,916,417	6,944,765	2,292,010	139	20,857	1,156,792	3,469,798	544,703	0	1,186,318	0	1,731,021	(417,968)	433,085	15,117		
721680	State Insurance Department	559,281	562,249	185,561	11	1,689	25,833	213,094	44,099	0	96,044	28,373	168,516	(33,839)	(11,922)	(45,761)		
721690	Ellisville State School	4,895,675	4,834,821	1,595,657	97	14,521	40,555	1,650,830	379,212	0	825,894	732,555	1,937,661	(290,982)	(477,209)	(768,191)		
721700	MS Port Authority/Gulfport	132,622	119,186	39,336	2	358	1,960	41,656	9,348	0	20,360	29,025	58,733	(7,173)	(4,432)	(11,605)		
721710	State Dept Of Health	8,238,275	8,102,945	2,674,250	162	24,336	347,091	3,045,839	635,543	0	1,384,161	427,634	2,447,338	(487,672)	(9,219)	(496,891)		
721720	State Soil & Water Conservation	57,586	57,002	18,813	1	171	11,025	30,010	4,471	0	9,737	9,812	24,020	(3,431)	1,711	(1,720)		
721730	Banking & Consumer Finance	341,153	390,379	128,838	8	1,172	63,295	193,313	30,619	0	66,685	36,938	134,242	(23,495)	8,678	(14,817)		
721740	Yellow Creek Port Authority	62,821	62,184	20,523	1	187	8,287	28,998	4,877	0	10,622	71	15,570	(3,743)	3,718	(25)		
721750	MS Workers Compensation Commission	243,431	240,964	79,526	5	724	1,149	81,404	18,900	0	41,162	11,314	71,376	(14,502)	(4,901)	(19,403)		
721760	Veterans Home Purchase Board	74,164	79,458	26,224	2	239	6,622	33,087	6,232	0	13,573	7,759	27,564	(4,782)	(669)	(5,451)		
721770	MS State Personnel Board	221,619	225,418	74,396	5	677	25,023	100,101	17,680	0	38,506	1,010	57,196	(13,567)	3,144	(10,423)		
721780	State Veterans Affairs Board	1,546,094	1,503,648	496,255	30	4,516	33,578	534,379	117,936	0	256,856	268,779	643,571	(90,496)	(156,591)	(247,087)		
721790	State Fair Commission	0	0	0	0	0	0	0	0	0	0	23,881	23,881	0	(23,029)	(23,029)		
721800	MS Dept Of Information Technology Services	595,927	598,523	197,533	12	1,798	65,054	264,397	46,944	0	102,241	22,555	171,740	(36,022)	2,339	(33,683)		
721810	State Aid Road Construction	232,961	239,236	78,956	5	719	18,931	98,611	18,764	0	40,867	21,359	80,990	(14,398)	644	(13,754)		
721820	Rehabilitation Services	4,662,714	4,752,772	1,568,578	95	14,274	294,647	1,877,594	372,777	0	811,878	133,540	1,318,195	(286,044)	96,586	(189,458)		
721830	MS Gaming Commission	506,058	490,564	161,903	10	1,473	20,541	183,927	38,477	0	83,799	13,328	135,604	(29,524)	(7,700)	(37,224)		
721840	MS Department Of Revenue	2,691,705	2,780,151	917,545	56	8,350	216,855	1,142,806	218,057	0	474,911	377,612	1,070,580	(167,322)	(110,683)	(278,005)		
721850	Joint Legislative Budget Office	146,582	165,824	54,728	3	498	30,661	85,890	13,006	0	28,326	9,719	51,051	(9,980)	10,936	956		
721860	MS Finance And Administration	1,473,676	1,438,009	474,592	29	4,319	0	478,940	112,788	0	245,644	315,433	673,865	(86,546)	(121,756)	(208,302)		
721870	MS Cosmetology Board	47,116	54,411	17,958	1	163	24,034	42,156	4,268	0	9,295	16,055	29,618	(3,275)	2,524	(751)		
721880	Board Social Workers, Marriage, Family Therapists	10,470	11,228	3,706	0	34	1,418	5,158	881	0	1,918	1,465	4,264	(676)	(1,040)	(1,716)		
721890	MS Library Commission	220,746	225,418	74,396	5	677	26,560	101,638	17,680	0	38,506	11,259	67,445	(13,567)	2,543	(11,024)		
721900	MS Emergency Management	720,696	779,893	257,392	16	2,342	116,735	376,485	61,170	0	133,223	18,178	212,571	(46,938)	53,303	6,365		
721910	MS Secretary Of State	461,560	447,381	147,651	9	1,344	30,681	179,685	35,090	0	76,422	26,224	137,736	(26,925)	(178)	(27,103)		
721920	MS Dept Of Human Services	7,331,733	7,504,422	2,476,717	150	22,538	369,235	2,868,640	588,598	0	1,281,920	335,261	2,205,779	(451,650)	109,604	(342,046)		
721930	MS Board Of Nursing	103,829	117,459	38,766	2	353	16,168	55,289	9,213	0	20,065	22,916	52,194	(7,069)	(617)	(7,686)		
721940	MS Dept Of Education	2,136,786	2,270,586	749,371	45	6,819	143,935	900,170	178,090	0	387,866	391,090	957,046	(136,654)	(126,833)	(263,487)		

# SCHEDULE B – OPEB AMOUNTS BY EMPLOYER

As of and for the fiscal year ended June 30, 2025

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		
				Net Difference Between Projected and Actual Investment Earnings on OPEB Plan			Changes in Proportion and Differences Between Employer Contributions and Proportionate Share 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 Resources												
				Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Change of Assumptions	Total Deferred Outflows of Resources											
		June 30, 2024	June 30, 2025	Difference Between Expected and Actual Experience	Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Share	Total OPEB Expense										
721950	MS Community College Board	211,148	188,280	62,139	4	565	0	62,708	14,767	0	32,162	64,606	111,535	(11,332)	(21,370)	(32,702)										
721960	Military Department - Army Guard	1,336,691	1,330,914	439,247	27	3,997	76,652	519,923	104,388	0	227,349	0	331,737	(80,100)	38,373	(41,727)										
721970	Military Department - Air Guard	818,418	848,123	279,910	17	2,547	78,707	361,181	66,521	0	144,878	31,939	243,338	(51,044)	(1,059)	(52,103)										
721980	Military Department - Ycp (Shelby Base Ops)	396,121	437,017	144,230	9	1,313	97,566	243,118	34,277	0	74,652	6,911	115,840	(26,302)	22,398	(3,904)										
721990	Educational Television (MS Public Broadcasting)	372,563	399,879	131,974	8	1,201	39,877	173,060	31,364	0	68,308	41,676	141,348	(24,067)	(5,541)	(29,608)										
722010	Pearl River Basin Development Dist.	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,353)	(1,353)										
722020	MS Dept Of Wildlife, Fisheries & Parks	2,619,286	2,597,917	857,402	52	7,802	235,294	1,100,550	203,764	0	443,781	2,752	650,297	(156,355)	20,982	(135,373)										
722040	Public Employees Retirement System	750,362	749,665	247,415	15	2,251	45,212	294,893	58,799	0	128,059	21,223	208,081	(45,118)	2,351	(42,767)										
722050	MS Bureau Of Narcotics	630,827	674,526	222,617	13	2,026	92,739	317,395	52,905	0	115,224	9,452	177,581	(40,596)	3,638	(36,958)										
722060	North MS Regional Center	3,092,189	3,021,115	997,072	60	9,073	0	1,006,205	236,957	0	516,073	597,068	1,350,098	(181,824)	(179,456)	(361,280)										
722070	MS Oil & Gas Board	151,817	150,278	49,597	3	451	6,895	56,946	11,787	0	25,671	5,522	42,980	(9,044)	5,702	(3,342)										
722080	MS Animal Health Board	125,642	131,278	43,326	3	394	18,075	61,798	10,297	0	22,425	6,280	39,002	(7,901)	2,428	(5,473)										
722090	State Treasurer's Office	166,650	185,689	61,284	4	558	31,480	93,326	14,564	0	31,720	1,190	47,474	(11,176)	1,229	(9,947)										
722110	Medicaid Division	4,235,182	4,193,978	1,384,157	84	12,596	85,253	1,482,090	328,949	0	716,424	134,279	1,179,652	(252,413)	(61,205)	(313,618)										
722120	MS Dept Of Agriculture & Commerce	1,095,005	1,088,223	359,151	22	3,268	88,143	450,584	85,353	0	185,892	2,398	273,643	(65,494)	58,760	(6,734)										
722130	MS Office Of State Auditor	623,847	576,931	190,407	12	1,733	11,973	204,125	45,251	0	98,553	59,490	203,294	(34,722)	(5,861)	(40,583)										
722150	Governor's Office	114,299	107,959	35,630	2	324	15,357	51,313	8,468	0	18,442	8,048	34,958	(6,497)	(1,259)	(7,756)										
722170	MS State Board Of Pharmacy	91,614	95,867	31,639	2	288	12,174	44,103	7,519	0	16,376	323	24,218	(5,770)	4,107	(1,663)										
722180	MS Supreme Court	1,286,085	1,313,641	433,547	26	3,945	82,481	519,999	103,034	0	224,399	8,210	335,643	(79,061)	24,315	(54,746)										
722190	Barber Examiners Board	10,470	0	0	0	0	53	53	0	0	0	11,657	11,657	0	(2,599)	(2,599)										
722200	Grand Gulf Military	15,705	15,546	5,131	0	47	3,202	8,380	1,219	0	2,656	8,065	11,940	(936)	(742)	(1,678)										
722220	MS Development Authority	869,024	795,439	262,522	16	2,389	5,419	270,346	62,389	0	135,879	163,171	361,439	(47,873)	(45,375)	(93,248)										
722230	Mental Health Dept Of MS	503,440	501,792	165,609	10	1,507	67,488	234,614	39,357	0	85,717	3,623	128,697	(30,200)	20,835	(9,365)										
722240	MS Motor Vehicle Commission	15,705	15,546	5,131	0	47	630	5,808	1,219	0	2,656	0	3,875	(936)	143	(793)										
722250	District Attorneys & Staff	1,081,917	1,101,178	363,427	22	3,307	110,487	477,243	86,369	0	188,105	375	274,849	(66,274)	29,413	(36,861)										
722260	State Architecture Board	10,470	10,364	3,420	0	31	230	3,681	813	0	1,770	0	2,583	(624)	61	(563)										
722270	East MS State Hospital	3,210,851	2,908,838	960,016	58	8,736	0	968,810	228,150	0	496,893	865,582	1,590,625	(175,067)	(372,674)	(547,741)										
722280	MS State Board Of Contractors	85,506	93,276	30,784	2	280	21,833	52,899	7,316	0	15,934	3,240	26,490	(5,614)	2,853	(2,761)										
722290	State Fire Academy	308,870	301,421	99,479	6	905	17,929	118,319	23,641	0	51,489	6,098	81,228	(18,141)	4,948	(13,193)										
722310	Hudspeth Center	2,527,672	2,588,417	854,266	52	7,774	1,475,058	2,337,150	203,019	0	442,158	98,161	743,338	(155,783)	555,342	399,559										
722320	Professional Engineers & Land Surveyors Board	7,853	17,273	5,701	0	52	8,218	13,971	1,355	0	2,951	7,936	12,242	(1,040)	(1,864)	(2,904)										
722360	MS Ethics Commission	31,410	30,228	9,976	1	91	967	11,035	2,371	0	5,164	815	8,350	(1,819)	326	(1,493)										
722370	Nursing Home Administrators Board	10,470	10,364	3,420	0	31	230	3,681	813	0	1,770	0	2,583	(624)	104	(520)										
722390	MS Judicial Performance Commission	10,470	15,546	5,131	0	47	9,850	15,028	1,219	0	2,656	5,403	9,278	(936)	(630)	(1,566)										
722450	MS Dept Of Employment Security	1,720,597	1,832,706	604,856	37	5,504	223,772	834,169	143,746	0	313,067	441,469	898,282	(110,301)	(14,839)	(125,140)										
722490	State Dental Examiners Board	40,136	32,819	10,832	1	99	8,624	19,556	2,574	0	5,606	7,320	15,500	(1,975)	2,500	525										
722510	MS Forestry Commission	1,156,953	1,223,819	403,902	24	3,676	73,129	480,731	95,988	0	209,055	76,111	381,154	(73,655)	(5,899)	(79,554)										
722520	Medical Licensure Board	104,702	114,004	37,625	2	342	23,683	61,652	8,942	0	19,474	7,877	36,293	(6,861)	2,649	(4,212)										
722530	Public Accountancy Board Of MS	17,450	24,183	7,981	0	73	7,307	15,361	1,897	0	4,131	6,706	12,734	(1,455)	(189)	(1,644)										
722590	Board Of Funeral Services	5,235	5,182	1,710	0	16	115	1,841	406	0	885	0	1,291	(312)	50	(262)										
722600	Administrative Office Of The Courts/Trial Support	1,403,002	1,371,507	452,644	27	4,119	36,791	493,581	107,572	0	234,284	36,791	378,647	(82,544)	2,216	(80,328)										
722620	MS Dept Of Marine Resources	773,920	762,620	251,691	15	2,290	43,255	297,251	59,815	0	130,272	4,671	194,758	(45,898)	14,636	(31,262)										
722630	Mississippi Auctioneers Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	(308)	(308)										
722700	MS Athletic Commission	2,618	5,182	1,710	0	16	4,197	5,923	406	0	885	0	1,291	(312)	877	565										
Total ACFR State Agencies		121,514,118	121,443,124	40,080,395	2,426	364,736	9,090,071	49,537,628	9,525,213	0	20,745,154	9,556,423	39,826,790	(7,309,005)	(1,510,886)	(8,819,891)										
UNIVERSITIES/OTHER STATE AGENCIES:																										
721460	MS Business Finance Corp	15,705	15,546	5,131	0	47	202	5,380	1,219	0	2,656	2,901	6,776	(936)	(836)	(1,772)										
721580	MS Industries For The Blind	349,006	318,694	105,180	6	957	0	106,143	24,996	0	54,440	50,843	130,279	(19,180)	(13,525)	(32,705)										
722100	Pearl River Valley Water Supply	451,090	439,608	145,086	9	1,320	20,591	167,006	34,480	0	75,095	31,727	141,302	(26,458)	4,353	(22,105)										
722160	Pat Harrison Waterway District	142,220	150,278	49,597	3	451	15,424	65,475	11,787	0	25,671	6,719	44,177	(9,044)	(2,565)	(11,609)										
722210	Tombigbee River Valley Water Mgt	84,634	82,912	27,364	2	249	10,703	38,318	6,503	0	14,163	1,859	22,525	(4,990)	4,104	(886)										
722330	University Medical Center	39,865,166	38,917,806	12,844,206	787	116,868	414,819	13,376,680	3,052,468	0	6,648,013	2,083,420	11,783,901	(2,342,242)	(493,188)	(2,835,430)										
722340	University Of Southern MS	10,079,279	9,853,603	3,252,027	197	29,594	116,600	3,398,418	772,853	0	1,683,212	171,331	2,627,396	(593,035)	(12,775)	(605,810)										
722400	Alcorn State University	2,653,314	2,723,149	898,733	54	8,178	171,994	1,078,959	213,586	0	465,174	193,267	872,027	(163,892)	(101,021)	(264,913)										
722410	Jackson State University	4,798,826	4,768,318	1,573,708	95	14,321	276,015	1,864,139	373,996	0	814,534	77,147	1,265,677	(286,979)	(54,021)	(341,000)										
722420	University Of Mississippi	16,659,778	17,212,928	5,680,857	344	51,696	1,961,396	7,694,293	1,350,071	0	2,940,347	28,000	4,318,418	(1,035,953)	502,660	(533,293)										
722430	Mississippi State University	24,568,243	25,021,362	8,257,907	500	75,147	1,852,327	10,185,881	1,962,514	0	4,274,199	0	6,236,713	(1,505,900)	773,390	(732,510)										
722470	MS University Of Women	1,826,171	1,884,526	621,958	38	5,660	141,390	769,046	147,810	0	321,919	32,395</														

## SCHEDULE B – OPEB AMOUNTS BY EMPLOYER

As of and for the fiscal year ended June 30, 2025

Group Number	Employer Name	Deferred Outflows of Resources							Deferred Inflows of Resources								
		June 30, 2024	June 30, 2025	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		Total Deferred Inflows of	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	Resources	Difference Between Expected and Actual Experience	Investment Earnings on OPEB Plan	Change of Assumptions	Share of Contributions	Resources				
722480	MS Valley State University	1,676,971	1,599,515	527,895	32	4,804	0	532,731	125,456	0	273,232	247,103	645,791	(96,266)		(123,411)	(219,677)
722540	University Press Of MS	119,534	117,459	38,766	2	353	19,566	58,687	9,213	0	20,065	8,830	38,108	(7,069)		4,002	(3,067)
722550	MS Institutions Of Higher Learning	352,496	375,696	123,993	8	1,128	27,010	152,139	29,467	0	64,177	21,717	115,361	(22,611)		(5,106)	(27,717)
722560	Delta State University	2,116,718	1,909,573	630,224	38	5,735	23,978	659,975	149,775	0	326,197	311,611	787,583	(114,927)		(71,530)	(186,457)
722570	MS Prison Industries	205,041	146,824	48,457	3	441	50,759	99,660	11,516	0	25,081	49,387	85,984	(8,837)		4,848	(3,989)
	Total Universities/Other State Agencies	105,964,192	105,537,797	34,831,089	2,118	316,949	5,102,774	40,252,930	8,277,710	0	18,028,175	3,318,257	29,624,142	(6,351,738)		459,860	(5,891,878)
	Grand Total All	558,784,000	550,058,000	181,538,000	11,000	1,652,000	27,207,687	210,408,687	43,143,000	0	93,962,000	27,207,707	164,312,707	(33,105,000)		0	(33,105,000)

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

As of the Measurement Date of June 30, 2025

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 Share of	Proportionate Share of	Proportionate Share of	Proportionate Share of						
		Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	2026	2027	2028	2029	2030	Thereafter
LIBRARIES:											
711420	Choctaw County Library	14,740	16,439	16,992	14,290	268	177	444	951	1,055	304
711430	Amory Municipal Library	14,740	16,439	16,992	14,290	387	2,504	1,464	514	220	51
711440	Evans Memorial Library	14,740	16,439	16,992	14,290	747	2,301	1,922	1,415	489	51
711450	Wilkinson County Library System	14,740	16,439	16,992	14,290	115	2,138	2,425	1,768	776	175
711460	Covington County Library System	29,479	32,878	33,983	28,580	(65)	507	598	629	1,001	352
711470	Sharkey Issaquena County Library System	14,740	16,439	16,992	14,290	(58)	326	593	514	220	51
711490	Wayne Co Library System	34,392	38,357	39,647	33,344	(1,629)	(774)	(286)	(1,053)	(1,337)	(344)
711500	Benton Co Library System	14,740	16,439	16,992	14,290	(1,110)	1,555	504	37	176	51
711510	Lamar Co Library	81,067	90,413	93,454	78,596	(790)	638	3,640	3,637	1,534	360
711520	Bolivar Co Library	49,132	54,796	56,639	47,634	(659)	994	2,542	1,545	837	333
711530	Carnegie Public Library	24,566	27,398	28,320	23,817	(2,355)	(122)	1,086	1,369	500	86
711540	Carroll Co Library System	819	913	944	794	(1,726)	(1,736)	(1,737)	(583)	(130)	(79)
711550	Central Miss Regional Library	250,572	279,459	288,859	242,933	(16,935)	(6,303)	2,857	6,256	2,148	351
711560	Copiah-Jefferson Regional Library Sysem	13,102	14,612	15,104	12,702	(2,257)	(902)	(14)	(737)	(771)	(120)
711570	Dixie Regional Library System	60,596	67,582	69,855	58,749	(1,497)	(333)	1,521	1,598	535	125
711580	East Miss Regional Library	44,219	49,316	50,975	42,871	(8)	(108)	1,342	1,541	660	150
711590	Elizabeth Jones Library	24,566	27,398	28,320	23,817	635	2,723	1,858	856	364	86
711600	First Regional Library	372,582	415,536	429,513	361,224	(2,432)	17,876	16,949	13,460	7,297	1,642
711610	Greenwood-Leflore Public Library System	34,392	38,357	39,647	33,344	(2,473)	1,836	1,141	663	1,641	620
711620	Hancock Co Library System	109,728	122,378	126,494	106,383	538	(1,601)	1,663	1,722	(503)	(256)
711630	Harriette Person Memorial Library	9,826	10,959	11,328	9,527	(39)	219	396	341	145	36
711640	Harrison Co Library System	257,942	287,679	297,355	250,078	6,698	9,890	16,020	12,290	5,049	1,252
711650	The Library - Hattiesburg; Petal	72,060	80,367	83,071	69,863	(5,565)	3,597	3,254	980	(1,204)	(469)
711660	Judge George W. Armstrong Library	24,566	27,398	28,320	23,817	(1,767)	(1,168)	(525)	(918)	(834)	(167)
711670	Humphreys Co Library System	14,740	16,439	16,992	14,290	(329)	243	1,066	1,354	964	263
711680	Jackson-George Regional Library	280,051	312,337	322,842	271,514	(7,258)	2,201	8,653	8,752	3,519	743
711690	Jackson-Hinds Library System	209,629	233,796	241,660	203,238	(28,347)	(11,285)	196	5,855	2,042	296
711700	Jennie Stephens Smith Library	19,653	21,918	22,656	19,054	(1,064)	671	583	(15)	(544)	(189)
711710	Kemper-Newton Library	39,305	43,837	45,311	38,107	(42)	1,470	1,746	2,821	3,092	886
711720	Laurel-Jones Co Library	63,871	71,235	73,631	61,924	2,109	4,293	4,813	3,553	1,641	381
711730	Lee-Itawamba Library System	100,720	112,332	116,110	97,650	(1,458)	843	3,422	2,789	388	5
711740	Lincoln-Lawrence-Franklin Regional Library System	75,335	84,020	86,846	73,039	(873)	5,015	4,415	2,997	2,761	889
711750	Long Beach Public Library	24,566	27,398	28,320	23,817	(94)	545	987	856	364	86
711760	Columbus-Lowndes Public Library	55,683	62,102	64,191	53,985	(854)	3,367	3,399	1,761	928	312
711770	Madison Co-Canton Public Library	133,475	148,862	153,869	129,406	238	2,353	3,424	1,892	(1,457)	(674)
711780	Marks-Quitman Co Public Library	14,740	16,439	16,992	14,290	886	1,289	1,565	906	220	51
711790	Marshall Co Library System	29,479	32,878	33,983	28,580	(310)	2,759	1,987	1,147	903	269
711800	Meridian-Lauderdale Co Library	68,784	76,714	79,295	66,688	(166)	4,312	4,365	2,710	1,120	274
711810	Mid Miss Regional Library System	137,569	153,429	158,589	133,375	(2,296)	3,544	4,698	3,563	1,774	471
711820	Neshoba Co Public Library	19,653	21,918	22,656	19,054	(952)	2,614	1,661	685	295	64
711830	Northeast Regional Library	70,422	78,541	81,183	68,275	(2,009)	2,085	1,918	967	(392)	(223)
711840	Noxubee Co Library	9,826	10,959	11,328	9,527	(39)	219	396	341	145	36

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

As of the Measurement Date of June 30, 2025

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						
						2026	2027	2028	2029	2030	Thereafter
711850	Oktibbeha Co Library System	44,219	49,316	50,975	42,871	3,709	6,550	3,527	642	860	358
711860	Pearl River Co Library System	57,320	63,929	66,079	55,573	4,648	(24)	2,765	1,959	21	(15)
711870	Pike-Amite-Walthall Library System	72,060	80,367	83,071	69,863	(70)	1,229	2,635	2,812	1,068	159
711880	Pine Forest Regional Library	34,392	38,357	39,647	33,344	(2,429)	2,068	1,373	309	149	76
711890	Yazoo Library Association	14,740	16,439	16,992	14,290	669	2,504	1,464	514	220	51
711900	South Miss Regional Library	36,030	40,184	41,535	34,932	(1,938)	(176)	(422)	(336)	(159)	(44)
711910	Sunflower Public Library	58,958	65,755	67,967	57,161	(1,021)	4,058	4,485	3,751	2,270	576
711920	Tallahatchie Co Library	13,921	15,526	16,048	13,496	(2,339)	(862)	597	739	67	9
711930	Tombigbee Regional Library System	38,487	42,923	44,367	37,313	(356)	1,122	2,153	1,678	480	90
711940	Warren Co-Vicksburg Public Library System	49,132	54,796	56,639	47,634	649	1,941	2,834	2,381	1,382	379
711950	Washington Co Library System	54,864	61,189	63,247	53,191	(1,245)	(518)	457	730	874	311
711960	Yalobusha Co Public Library System	4,913	5,480	5,664	4,763	(805)	(980)	(241)	169	74	20
	Total Libraries	3,428,583	3,823,845	3,952,465	3,324,057	(75,363)	77,684	130,578	107,077	44,937	10,551

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

As of the Measurement Date of June 30, 2025

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	2026	2027	2028	2029	2030	Thereafter
<b>COMMUNITY COLLEGES:</b>											
711970	Coahoma Community College	912,212	1,017,378	1,051,598	884,405	(29,362)	(6,462)	18,575	22,763	8,632	1,845
711980	Copiah-Lincoln Community College	1,466,582	1,635,658	1,690,675	1,421,875	(7,591)	45,140	68,946	52,592	22,523	5,658
711990	East Central Community College	1,062,883	1,185,418	1,225,291	1,030,482	9,712	32,001	50,714	46,548	21,901	4,824
712000	East MS Community College	1,369,137	1,526,980	1,578,341	1,327,401	(11,810)	44,068	64,356	49,314	19,743	4,569
712010	Hinds Community College	4,571,707	5,098,760	5,270,260	4,432,344	(154,890)	8,066	94,331	98,689	40,097	9,047
712020	Holmes Community College	1,607,426	1,792,740	1,853,040	1,558,426	(15,147)	22,050	52,453	47,509	19,030	4,205
712030	Itawamba Community College	1,896,485	2,115,123	2,186,266	1,838,672	(1,519)	64,586	98,253	83,774	39,331	9,254
712040	Jones Co Junior College	1,646,732	1,836,577	1,898,351	1,596,533	(18,729)	41,432	67,741	57,145	14,228	1,156
712050	Meridian Community College	1,238,938	1,381,770	1,428,247	1,201,171	(56,575)	(4,961)	22,465	20,545	4,137	861
712060	MS Delta Community College	986,729	1,100,485	1,137,500	956,649	(35,121)	2,951	25,195	24,063	5,408	591
712070	MS Gulf Coast Community College	2,902,866	3,237,526	3,346,422	2,814,375	(77,783)	(8,127)	64,536	75,902	32,225	7,225
712080	Northeast MS Community College	1,544,374	1,722,418	1,780,353	1,497,295	8,538	41,413	73,325	64,083	24,683	4,954
712090	Northwest MS Community College	2,638,374	2,942,541	3,041,515	2,557,946	(7,317)	81,506	138,532	120,741	55,463	13,024
712100	Pearl River Community College	2,138,049	2,384,536	2,464,741	2,072,873	40,276	82,557	110,532	93,628	44,092	9,906
712110	Southwest MS Community College	926,133	1,032,903	1,067,645	897,901	(7,349)	21,733	41,662	36,760	17,275	4,237
	Total Community Colleges	26,908,627	30,010,813	31,020,245	26,088,348	(364,667)	467,953	991,616	894,056	368,768	81,356



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

As of the Measurement Date of June 30, 2025

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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						
		Share of	Share of	Share of	Share of						
Net OPEB	Net OPEB	Net OPEB	Net OPEB	2026	2027	2028	2029	2030	Thereafter		
Liability	Liability	Liability	Liability								
SCHOOL DISTRICTS:											
712120	Aberdeen School District	700,946	781,755	808,050	679,578	(14,754)	2,105	14,925	10,130	(1,883)	(966)
712130	Alcorn County School District	2,027,503	2,261,245	2,337,303	1,965,696	15,479	61,988	94,850	74,762	30,989	7,268
712140	Amite County School District	784,470	874,908	904,336	760,556	(19,549)	20,608	32,916	30,492	15,004	3,417
712150	Amory School District	945,786	1,054,821	1,090,301	916,954	2,647	19,989	37,697	30,554	9,944	1,961
712160	Attala County School District	800,847	893,174	923,216	776,434	(25,810)	(493)	15,526	11,010	2,123	798
712170	Baldwyn School District	516,702	576,270	595,654	500,951	(5,843)	15,360	22,060	15,837	5,054	1,044
712180	Bay St. Louis-Waveland School	1,149,682	1,282,225	1,325,353	1,114,636	6,090	20,602	35,425	32,975	13,612	2,655
712200	Benton County School District	677,199	755,270	780,674	656,555	(16,984)	4,876	27,837	25,760	11,087	2,931
712210	Biloxi School District	3,414,655	3,808,316	3,936,412	3,310,563	15,664	93,800	135,874	110,242	56,063	14,449
712220	Booneville School District	760,723	848,424	876,961	737,533	8,688	27,758	35,051	27,340	9,575	1,664
712230	Brookhaven School District	1,823,606	2,033,842	2,102,251	1,768,015	(14,427)	30,607	64,272	51,355	18,204	4,229
712240	Calhoun County School District	1,529,634	1,705,980	1,763,361	1,483,005	(10,212)	26,993	46,624	31,304	2,653	(452)
712250	Canton School District	1,926,783	2,148,913	2,221,193	1,868,047	(17,387)	24,303	52,124	49,170	26,124	6,718
712260	Carroll County School District	544,543	607,321	627,749	527,943	(18,527)	7,865	15,532	11,715	3,018	553
713800	Chickasaw County School District	1,443,654	1,610,087	1,664,243	1,399,646	248,401	289,886	163,725	51,120	18,644	3,857
712280	Choctaw County School District	1,052,238	1,173,546	1,213,019	1,020,161	(15,849)	14,101	31,774	29,888	13,406	3,071
712290	Claiborne County School District	850,798	948,883	980,799	824,862	(23,015)	3,889	24,730	24,457	10,373	2,515
712300	Clarksdale School District	1,190,626	1,327,888	1,372,552	1,154,331	(44,862)	(23,101)	(16,378)	(36,145)	(42,977)	(11,690)
712320	Cleveland School District	1,985,741	2,214,668	2,289,160	1,925,207	(33,585)	23,495	77,927	75,793	32,759	7,586
712330	Ciinton School District	2,751,377	3,068,572	3,171,785	2,667,504	3,830	63,750	122,713	109,399	53,098	13,202
712340	Coahoma Co Agriculture High School District	0	0	0	0	(26,750)	(15,971)	(6,390)	0	0	0
712350	Coahoma County School District	967,076	1,078,566	1,114,845	937,596	(29,852)	1,654	33,636	46,363	17,615	2,321
712360	Coffeeville School District	356,205	397,270	410,633	345,346	(11,319)	12,712	11,656	7,279	5,251	1,631
712370	Columbia School District	1,089,905	1,215,556	1,256,442	1,056,681	10,174	41,976	51,413	37,913	20,557	5,630
712380	Columbus School District	2,279,712	2,542,531	2,628,050	2,210,218	(8,214)	46,912	91,531	78,776	28,332	5,652
712390	Copiah County School District	1,248,765	1,392,730	1,439,575	1,210,697	(32,849)	1,226	26,033	27,514	17,877	5,418
712400	Corinth School District	1,320,006	1,472,184	1,521,702	1,279,767	(20,614)	24,807	52,008	46,828	20,444	4,737
712410	Covington County School District	1,842,440	2,054,847	2,123,963	1,786,275	(23,470)	35,616	64,245	47,627	19,808	5,423
712420	Desoto County School District	17,582,607	19,609,634	20,269,216	17,046,621	131,496	398,189	742,811	672,572	300,761	68,129
712440	Durant School District	0	0	0	0	0	0	0	0	0	0
712450	East Jasper School District	577,298	643,852	665,508	559,699	(29,383)	(4,287)	6,600	3,840	(4,085)	(1,384)
712460	East Tallahatchie School District	659,184	735,179	759,907	639,089	(40,370)	12,645	18,318	18,142	9,387	2,030
712470	Enterprise School District	628,067	700,475	724,035	608,921	10,063	25,244	33,475	25,567	9,000	1,714
712480	Forest School District	1,027,672	1,146,148	1,184,699	996,344	18,197	39,028	52,528	37,046	20,037	5,918
712490	Forrest County School District	1,461,669	1,630,179	1,685,011	1,417,111	(20,093)	21,933	46,179	33,766	10,148	2,457
712500	Forrest Co Agriculture High School Distict	360,299	401,837	415,353	349,316	(1,255)	8,356	10,098	6,226	2,938	887
712510	Franklin County School District	809,036	902,306	932,656	784,373	(16,545)	1,271	15,465	11,748	3,397	1,075
712520	George County School District	2,393,534	2,669,475	2,759,264	2,320,570	(40,786)	31,934	75,654	58,877	27,166	8,012
712530	Greene County School District	1,103,826	1,231,082	1,272,490	1,070,177	(29,037)	(1,252)	24,927	25,834	11,439	3,003
712540	Greenville School District	2,527,008	2,818,337	2,913,133	2,449,975	(89,820)	(24,833)	27,979	32,655	(782)	(1,921)
712550	Greenwood School District	2,929,889	3,267,663	3,377,573	2,840,574	(110,021)	7,047	64,268	60,998	18,796	3,766
712560	Grenada School District	2,799,690	3,122,454	3,227,480	2,714,344	2,344	91,310	133,805	106,885	49,377	12,151

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

As of the Measurement Date of June 30, 2025

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 Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
						2026	2027	2028	2029	2030	Thereafter
712570	Gulfport School District	3,504,730	3,908,776	4,040,250	3,397,892	7,574	87,751	150,283	122,038	48,960	11,282
712580	Hancock County School District	2,298,546	2,563,536	2,649,762	2,228,477	(3,119)	47,281	72,960	54,621	16,489	3,084
712590	Harrison County School District	8,346,662	9,308,914	9,622,025	8,092,223	(45,466)	202,158	324,954	268,264	99,434	19,995
712600	Hattiesburg School District	2,391,077	2,666,735	2,756,432	2,318,188	(51,392)	22,036	56,408	48,296	7,123	(497)
712610	Hazlehurst School District	877,820	979,020	1,011,950	851,061	(19,949)	6,475	24,067	26,164	16,693	4,618
712630	Hinds County School District	2,373,881	2,647,556	2,736,608	2,301,516	(43,667)	38,097	78,761	63,924	22,973	5,224
712640	Hollandale School District	402,880	449,327	464,440	390,599	(9,164)	8,730	14,219	10,056	4,454	1,285
712650	Holly Springs School District	696,033	776,276	802,386	674,815	(26,918)	3,140	12,463	9,529	787	(108)
712660	Holmes County School District	1,695,863	1,891,373	1,954,990	1,644,167	(32,764)	26,506	48,430	29,460	5,709	1,535
712670	Houston School District	0	0	0	0	(241,643)	(245,739)	(98,296)	0	0	0
712680	Humphreys County School District	831,145	926,964	958,143	805,808	(65,956)	(32,667)	512	15,745	2,414	(397)
712710	Itawamba County School District	2,188,000	2,440,245	2,522,324	2,121,301	25,780	75,663	99,681	75,192	35,422	8,984
712720	Jackson County School District	4,725,653	5,270,454	5,447,729	4,581,597	(36,699)	21,085	113,517	102,921	28,716	5,260
712730	Jackson Independent School District	13,444,078	14,993,990	15,498,323	13,034,250	(814,307)	(231,707)	82,663	179,275	68,180	15,845
712740	Jefferson County School District	836,058	932,444	963,807	810,572	(666)	14,088	17,280	11,338	9,786	3,425
712750	Jefferson Davis Co School District	985,091	1,098,658	1,135,612	955,062	931	23,365	37,484	26,557	5,951	879
712760	Jones County School District	5,173,571	5,770,010	5,964,088	5,015,860	7,774	115,333	224,492	198,403	85,661	19,678
712770	Kemper County School District	899,929	1,003,679	1,037,438	872,496	3,010	17,496	29,378	21,574	5,386	880
712780	Kosciusko School District	1,313,455	1,464,878	1,514,150	1,273,416	(4,384)	24,669	42,885	34,935	14,631	3,498
712790	Lafayette County School District	1,965,269	2,191,837	2,265,561	1,905,360	20,151	83,584	115,580	97,552	50,850	12,624
712800	Lamar County School District	6,230,722	6,949,036	7,182,771	6,040,785	(33,793)	93,779	181,752	137,386	52,451	13,641
712810	Lauderdale County School District	3,603,812	4,019,281	4,154,472	3,493,954	(20,015)	70,097	128,477	121,212	53,951	11,491
712820	Laurel School District	1,582,860	1,765,342	1,824,720	1,534,609	(104,394)	2,652	25,287	11,648	(17,726)	(6,638)
712830	Lawrence County School District	1,279,881	1,427,434	1,475,446	1,240,866	7,292	23,899	46,169	44,676	17,552	3,177
712840	Leake County School District	1,566,483	1,747,077	1,805,841	1,518,731	(20,325)	(1,159)	33,463	32,299	3,685	(495)
712850	Lee County School District	4,275,279	4,768,158	4,928,538	4,144,952	1,128	109,268	186,425	161,893	70,605	15,951
712870	Leland School District	622,335	694,082	717,428	603,364	(5,861)	18,470	22,662	16,347	11,148	3,453
712880	Lincoln County School District	1,627,898	1,815,572	1,876,639	1,578,273	1,350	36,489	61,416	49,434	18,311	3,941
712890	Long Beach School District	1,519,808	1,695,020	1,752,034	1,473,478	(22,456)	33,069	55,810	38,847	16,302	4,746
712900	Louisville School District	1,718,792	1,916,944	1,981,422	1,666,396	(12,454)	24,100	53,947	43,634	14,034	2,995
712910	Lowndes County School District	3,274,630	3,652,148	3,774,990	3,174,806	17,191	94,939	163,206	142,408	61,976	13,935
712920	Lumberton School District	0	0	0	0	0	0	0	0	0	0
712930	Madison County School District	7,898,744	8,809,358	9,105,666	7,657,959	96,544	274,861	404,180	334,152	141,997	31,282
712940	Marion County School District	1,238,120	1,380,857	1,427,303	1,200,377	(18,833)	13,207	27,067	17,076	(3,454)	(2,028)
712950	Marshall County School District	1,679,486	1,873,107	1,936,110	1,628,289	8,072	46,532	70,830	63,055	25,100	4,701
712960	Mccomb School District	1,593,506	1,777,214	1,836,992	1,544,929	(11,774)	19,874	44,234	38,318	7,297	100
712970	Meridian School District	3,210,758	3,580,913	3,701,360	3,112,882	(95,310)	3,642	62,075	56,722	25,708	7,524
712980	Monroe County School District	1,363,405	1,520,587	1,571,733	1,321,843	(2,993)	21,264	48,966	42,378	15,386	3,295
712990	Montgomery County School District	0	0	0	0	0	0	0	0	0	0
713000	Moss Point School District	1,409,262	1,571,730	1,624,596	1,366,302	(17,773)	15,625	32,479	33,096	15,469	3,286
713020	Natchez-Adams School District	2,136,411	2,382,709	2,462,853	2,071,285	(74,512)	(6,285)	28,046	35,605	12,544	2,111
713030	Neshoba County School District	1,851,447	2,064,893	2,134,347	1,795,008	(449)	48,850	90,964	82,706	35,745	7,799
713040	Nettleton School District	669,829	747,051	772,179	649,410	(14,572)	4,693	19,544	16,771	6,438	1,690

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

As of the Measurement Date of June 30, 2025

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 Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability	Proportionate Share of Net OPEB Liability						
						2026	2027	2028	2029	2030	Thereafter
713050	New Albany School District	1,356,855	1,513,281	1,564,181	1,315,492	(11,583)	29,754	51,685	45,580	21,559	5,154
713060	Newton County School District	981,816	1,095,005	1,131,836	951,886	(4,977)	17,669	36,544	30,333	8,146	1,203
713070	Newton School District	583,030	650,245	672,116	565,257	(15,960)	5,121	13,330	10,074	(935)	(948)
713080	North Bolivar School District	566,653	631,980	653,237	549,379	(21,798)	(6,063)	3,627	5,944	(1,874)	(1,215)
713090	North Panola School District	815,587	909,612	940,208	790,724	(47,083)	(13,904)	592	4,484	4,508	1,849
713100	North Pike School District	1,323,281	1,475,837	1,525,478	1,282,942	(11,822)	12,181	40,850	39,809	11,763	1,653
713110	North Tippah School District	705,859	787,235	813,714	684,342	1,587	20,431	28,220	21,388	4,528	221
713120	Noxubee School District	795,115	886,781	916,608	770,877	(21,414)	2,113	17,949	15,291	3,755	777
713130	Ocean Springs School District	3,167,359	3,532,510	3,651,329	3,070,805	8,449	76,856	129,611	104,837	40,775	9,133
713140	Okolona School District	410,250	457,546	472,936	397,744	(2,553)	3,355	11,693	11,163	4,116	850
713160	Oxford School District	2,964,281	3,306,021	3,417,221	2,873,918	79,908	144,400	186,170	150,825	68,328	15,308
713170	Pascagoula School District	5,410,222	6,033,944	6,236,900	5,245,297	(30,486)	76,225	178,680	160,800	73,621	18,260
713180	Pass Christian School District	1,193,082	1,330,628	1,375,384	1,156,712	5,206	37,570	54,099	40,783	12,632	2,254
713190	Pearl School District	2,409,092	2,686,827	2,777,200	2,335,654	17,128	73,814	108,302	94,327	49,091	12,082
713200	Pearl River Co School District	1,680,305	1,874,020	1,937,054	1,629,083	2,703	33,982	68,900	56,605	23,586	5,876
713210	Perry County School District	831,145	926,964	958,143	805,808	(8,350)	17,718	27,725	23,606	12,688	3,324
713220	Petal School District	2,661,302	2,968,112	3,067,947	2,580,175	55,822	96,318	133,185	110,343	46,096	9,634
713230	Philadelphia School District	653,452	728,786	753,299	633,532	(1,114)	11,154	22,794	19,643	9,479	2,473
713240	Picayune School District	2,543,386	2,836,602	2,932,013	2,465,853	(2,507)	37,275	93,457	84,296	25,298	4,000
713250	Pontotoc School District	1,404,349	1,566,250	1,618,932	1,361,538	(3,829)	21,935	47,272	38,271	13,337	3,014
713260	Pontotoc County School District	2,011,125	2,242,980	2,318,424	1,949,818	(6,248)	41,597	73,848	57,986	23,333	5,745
713270	Poplarville School District	1,152,139	1,284,964	1,328,185	1,117,017	(1,015)	22,769	41,194	32,776	14,048	3,578
713280	Prentiss County School District	1,527,997	1,704,153	1,761,473	1,481,417	(7,411)	31,013	52,230	43,815	17,235	3,686
713290	Quitman School District	1,084,992	1,210,077	1,250,778	1,051,917	(27,946)	1,647	28,165	22,859	906	(581)
713300	Quitman County School District	637,894	711,434	735,363	618,448	(47,305)	(27,269)	(20,178)	(11,987)	(7,321)	(1,889)
713310	Rankin County School District	11,419,032	12,735,485	13,163,851	11,070,935	48,990	344,198	526,952	432,853	187,294	43,118
713320	Richton School District	365,213	407,316	421,017	354,079	(9,565)	3,025	10,888	8,372	3,762	1,198
713330	Scott County School District	2,332,938	2,601,893	2,689,409	2,261,821	(28,653)	51,510	87,732	77,362	38,911	9,685
713340	Senatobia School District	1,062,064	1,184,505	1,224,347	1,029,688	(634)	24,784	41,303	37,133	19,262	4,781
713360	Simpson County School District	1,803,953	2,011,924	2,079,596	1,748,962	(72,862)	(30,475)	(4,334)	(6,836)	(12,726)	(2,870)
713370	Smith County School District	1,490,329	1,662,143	1,718,050	1,444,898	(21,034)	32,815	54,494	45,293	22,437	5,821
713380	South Delta School District	496,230	553,439	572,054	481,103	(38,244)	(19,066)	(10,857)	(4,799)	4,564	2,525
713390	South Panola School District	2,810,335	3,134,327	3,239,752	2,724,665	3,243	67,585	112,202	78,472	20,144	3,982
713400	South Pike School District	971,170	1,083,133	1,119,565	941,565	(51,501)	(19,424)	4,993	14,267	9,021	2,633
713410	South Tippah School District	1,627,898	1,815,572	1,876,639	1,578,273	(31,907)	9,916	41,552	38,716	16,614	4,193
713430	Starkville-Oktibbeha	3,552,224	3,961,745	4,095,001	3,443,938	10,194	74,093	128,696	108,895	42,961	9,225
713440	Stone County School District	1,459,212	1,627,439	1,682,179	1,414,730	(10,564)	26,206	46,374	42,284	16,454	3,115
713450	Sunflower School District	2,088,098	2,328,827	2,407,158	2,024,445	(97,411)	(7,099)	24,938	36,027	18,676	4,249
713460	Tate County School District	1,208,640	1,347,980	1,393,320	1,171,796	(28,052)	13,391	39,388	43,203	26,192	6,828
713470	Tishomingo Co School District	1,966,088	2,192,750	2,266,505	1,906,154	14,030	65,360	95,065	77,186	31,310	6,725
713480	Tunica County School District	1,295,440	1,444,786	1,493,382	1,255,950	(24,641)	14,735	38,842	30,904	14,060	4,111
713490	Tupelo School District	4,602,005	5,132,551	5,305,188	4,461,718	19,653	113,899	181,061	146,820	51,656	10,034
713500	Union County School District	1,647,551	1,837,490	1,899,295	1,597,327	11,959	52,847	73,992	62,717	31,299	7,525

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

As of the Measurement Date of June 30, 2025

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	2026	2027	2028	2029	2030	Thereafter
713510	Union School District	602,683	672,163	694,772	584,310	2,062	11,826	22,907	20,863	10,422	2,591
713520	Vicksburg-Warren School District	4,178,653	4,660,393	4,817,148	4,051,272	(76,613)	26,897	103,637	75,723	5,764	(491)
713530	Walthall County School District	1,053,057	1,174,459	1,213,963	1,020,955	(22,997)	(8,711)	9,499	3,259	(986)	736
713540	Water Valley School District	724,693	808,240	835,425	702,601	(290)	25,120	34,862	29,716	18,294	5,017
713550	Wayne County School District	1,937,428	2,160,786	2,233,465	1,878,367	(88,769)	28,527	68,511	55,372	18,744	4,324
713560	Webster County School District	1,122,660	1,252,087	1,294,202	1,088,437	6,083	21,254	42,235	34,474	10,207	1,809
713570	West Bolivar School District	775,462	864,862	893,952	751,823	(50,510)	8,815	23,049	20,464	9,776	2,594
713580	West Jasper School District	958,069	1,068,520	1,104,461	928,863	3,366	22,669	38,958	30,062	9,344	1,834
713590	West Point School District	1,746,633	1,947,995	2,013,517	1,693,389	(33,549)	23,371	54,054	50,298	23,028	5,474
713600	West Tallahatchie School District	394,692	440,194	455,000	382,660	(50,110)	(13,168)	(11,268)	(10,202)	(10,717)	(3,265)
713610	Western Line School District	1,270,874	1,417,388	1,465,063	1,232,133	(26,148)	5,754	31,331	35,608	16,741	3,691
713620	Wilkinson County School District	502,781	560,745	579,606	487,455	(43,722)	(30,538)	(18,241)	(10,466)	372	1,544
713630	Winona County School District	727,968	811,893	839,201	705,777	(19,531)	267	12,133	12,299	7,430	2,264
713640	Yazoo City School District	1,125,117	1,254,827	1,297,033	1,090,819	(76,236)	(26,016)	3,060	11,556	6,009	2,026
713650	Yazoo County School District	933,503	1,041,122	1,076,141	905,046	9,853	21,539	37,275	34,438	12,724	2,165
721310	MS School for the Deaf	549,456	612,801	633,413	532,707	117,487	133,777	70,729	17,546	10,419	3,161
721330	MS School of the Arts	161,316	179,913	185,965	156,398	36,672	2,322	5,549	5,283	2,967	800
	Total School Districts	275,978,643	307,795,085	318,147,959	267,565,723	(2,695,469)	4,578,774	9,297,668	7,968,134	3,159,598	713,103

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

As of the Measurement Date of June 30, 2025

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	2026	2027	2028	2029	2030	Thereafter		
ACFR STATE AGENCIES:											
721300	Office of Workforce	105,633	117,811	121,774	102,413	19,546	22,678	22,128	13,390	6,208	1,654
721290	The MS Real Estate Appraisal Board	19,653	21,918	22,656	19,054	3,319	3,901	4,293	4,223	1,943	315
721320	MS Board of Psychology	4,913	5,480	5,664	4,763	1,051	1,197	634	169	74	20
721340	MS State Board of Examiners for Prof Counselors	9,826	10,959	11,328	9,527	756	1,030	1,218	1,171	983	286
721350	MS Dept Of Child Protection Services	7,929,042	8,843,148	9,140,593	7,687,334	199,430	444,113	583,644	466,022	172,581	32,091
721360	MS Board Of Optometry	0	0	0	0	(795)	(813)	(820)	(832)	(834)	(254)
721370	Charter School Authorizer Board	21,290	23,745	24,544	20,641	1,105	1,585	2,203	2,053	866	157
721380	Office Of State Public Defender	105,633	117,811	121,774	102,413	1,232	6,980	7,488	5,012	1,095	68
721390	Board Of Tax Appeals	24,566	27,398	28,320	23,817	(1,074)	695	1,137	413	(470)	(167)
721410	MS State Board Of Physical Therapy	9,826	10,959	11,328	9,527	(982)	219	396	341	145	36
721430	Military Department - Adjutant General's Office	440,548	491,337	507,863	427,118	(8,817)	1,616	11,913	12,462	4,798	997
721470	Mississippi State Bar	91,713	102,286	105,726	88,917	1,080	2,621	4,393	3,290	1,745	524
721480	MS Capital Post-Conviction Counsel	44,219	49,316	50,975	42,871	80	662	2,344	2,502	1,493	403
721490	MS Board Of Geologists	4,913	5,480	5,664	4,763	(20)	108	199	169	74	20
721500	MS Dept Of Transportation	12,015,983	13,401,256	13,852,015	11,649,689	(467,327)	(76,914)	336,353	421,380	188,013	42,718
721510	South MS Regional Center	0	0	0	0	0	0	0	0	0	0
721520	MS Dept Of Corrections	8,269,689	9,223,067	9,533,290	8,017,596	(38,511)	256,400	445,118	365,456	129,831	26,263
721530	Archives & History Dept	711,591	793,628	820,322	689,899	(1,770)	26,825	36,236	30,613	16,158	4,009
721540	Legislative Peer Committee	90,075	100,459	103,838	87,329	(5,267)	(920)	10	123	(1,498)	(617)
721550	MS Public Service Commission	307,073	342,475	353,994	297,712	(12,532)	(2,091)	2,922	5,790	3,979	1,001
721560	Dept Of Environmental Quality	1,637,724	1,826,531	1,887,967	1,587,800	(51,581)	9,410	49,745	49,725	20,181	4,561
721570	MS State Hospital	4,641,310	5,176,388	5,350,499	4,499,825	(359,604)	(79,312)	91,337	171,740	101,683	24,354
721590	MS Real Estate Commission	66,328	73,974	76,463	64,306	(4,054)	(2,322)	(1,722)	(1,608)	(1,090)	(236)
721600	Mississippi State Senate Staff	176,874	197,265	203,900	171,482	(272)	581	6,501	6,782	2,017	310
721610	Mississippi State Senate Members	223,549	249,321	257,708	216,735	4,868	9,432	12,624	9,290	3,368	720
721620	MS House Of Representatives Staff	216,180	241,102	249,212	209,590	(7,624)	1,611	6,145	6,968	4,338	1,155
721630	MS House Of Representatives Members	515,064	574,444	593,766	499,363	(1,315)	9,763	20,371	20,232	8,615	1,707
721640	Attorney General'S Office	1,299,534	1,449,352	1,498,102	1,259,919	(20,783)	21,926	52,500	54,964	23,896	4,709
721650	MS Arts Commission	54,045	60,276	62,303	52,397	(77)	3,156	3,705	2,741	988	184
721660	Boswell Regional Center	3,226,317	3,598,265	3,719,295	3,127,966	(648,964)	(492,462)	(70,395)	124,183	33,570	5,858
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,584,470	7,343,567	7,590,572	6,383,750	321,296	471,766	461,309	323,178	134,081	27,147
721680	State Insurance Department	533,079	594,536	614,533	516,829	(8,375)	4,679	16,441	19,505	10,097	2,231
721690	Ellisville State School	4,583,990	5,112,459	5,284,420	4,444,252	(399,565)	(123,718)	34,355	119,951	67,113	15,033
721700	MS Port Authority/Gulfport	113,003	126,031	130,270	109,558	(7,695)	(4,716)	(2,863)	(969)	(631)	(203)
721710	State Dept Of Health	7,682,564	8,568,255	8,856,454	7,448,370	(161,891)	30,679	289,175	302,780	114,162	23,596
721720	State Soil & Water Conservation	54,045	60,276	62,303	52,397	726	1,374	1,024	1,607	1,075	184
721730	Banking & Consumer Finance	370,126	412,796	426,681	358,843	(449)	3,840	16,134	21,139	14,595	3,812
721740	Yellow Creek Port Authority	58,958	65,755	67,967	57,161	1,832	3,212	4,405	2,902	876	201
721750	MS Workers Compensation Commission	228,463	254,801	263,371	221,498	(6,354)	628	6,034	6,038	2,906	776
721760	Veterans Home Purchase Board	75,335	84,020	86,846	73,039	(1,394)	(225)	2,004	2,666	1,918	554
721770	MS State Personnel Board	213,723	238,362	246,380	207,208	2,296	9,643	13,661	11,446	4,836	1,023
721780	State Veterans Affairs Board	1,425,639	1,589,995	1,643,475	1,382,180	(133,481)	(9,636)	18,410	7,404	4,564	3,547

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

As of the Measurement Date of June 30, 2025

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	2026	2027	2028	2029	2030	Thereafter
		Proportionate	Proportionate	Proportionate	Proportionate						
		Share of	Share of	Share of	Share of						
Net OPEB	Net OPEB	Net OPEB	Net OPEB								
Liability	Liability	Liability	Liability								
721790	State Fair Commission	0	0	0	0	(23,881)	0	0	0	0	0
721800	MS Dept Of Information Technology Services	567,471	632,893	654,181	550,173	1,463	14,857	29,440	31,269	13,277	2,351
721810	State Aid Road Construction	226,825	252,975	261,483	219,910	(3,569)	738	7,884	7,419	3,958	1,191
721820	Rehabilitation Services	4,506,198	5,025,699	5,194,742	4,368,832	116	71,711	182,205	188,868	94,532	21,967
721830	MS Gaming Commission	465,114	518,735	536,183	450,935	(7,486)	10,830	20,664	17,444	5,796	1,075
721840	MS Department Of Revenue	2,635,917	2,939,801	3,038,683	2,555,564	(93,085)	3,259	66,504	45,811	35,169	14,568
721850	Joint Legislative Budget Office	157,222	175,347	181,245	152,429	7,723	6,192	7,838	6,495	5,052	1,539
721860	MS Finance And Administration	1,363,405	1,520,587	1,571,733	1,321,843	(153,393)	(93,506)	(3,952)	36,649	15,645	3,632
721870	MS Cosmetology Board	51,588	57,536	59,471	50,016	169	949	2,546	5,172	3,153	549
721880	Board Social Workers, Marriage, Family Therapists	10,645	11,872	12,272	10,321	(1,061)	352	655	573	298	77
721890	MS Library Commission	213,723	238,362	246,380	207,208	(1,056)	5,179	12,247	11,782	4,978	1,063
721900	MS Emergency Management	739,432	824,679	852,417	716,892	43,145	25,238	37,454	32,048	20,291	5,738
721910	MS Secretary Of State	424,171	473,071	488,984	411,240	(1,630)	9,365	14,027	13,559	5,644	984
721920	MS Dept Of Human Services	7,115,093	7,935,363	8,202,274	6,898,197	(110,466)	56,429	249,808	281,544	149,391	36,155
721930	MS Board Of Nursing	111,365	124,204	128,382	107,970	(2,615)	(825)	1,705	1,249	2,488	1,093
721940	MS Dept Of Education	2,152,789	2,400,975	2,481,733	2,087,163	(166,585)	(79,158)	34,164	84,763	55,092	14,848
721950	MS Community College Board	178,512	199,092	205,788	173,070	(41,367)	(7,304)	(661)	1,723	(820)	(398)
721960	Military Department - Army Guard	1,261,867	1,407,342	1,454,679	1,223,400	6,434	42,095	64,884	50,154	19,954	4,665
721970	Military Department - Air Guard	804,123	896,827	926,992	779,610	(6,600)	26,151	37,874	36,206	19,637	4,575
721980	Military Department - Ycp (Shelby Base Ops)	414,344	462,112	477,656	401,713	14,316	26,474	36,453	31,139	15,314	3,582
721990	Educational Television (MS Public Broadcasting)	379,133	422,842	437,064	367,576	(8,691)	1,328	13,633	13,661	8,987	2,794
722010	Pearl River Basin Development Dist.	0	0	0	0	0	0	0	0	0	0
722020	MS Dept Of Wildlife, Fisheries & Parks	2,463,137	2,747,102	2,839,503	2,388,051	39,317	115,096	143,958	103,851	39,406	8,625
722040	Public Employees Retirement System	710,772	792,714	819,378	689,105	(9,138)	14,703	31,949	32,544	14,001	2,753
722050	MS Bureau Of Narcotics	639,531	713,260	737,251	620,036	12,726	37,012	38,491	29,426	17,555	4,604
722060	North MS Regional Center	2,864,380	3,194,602	3,302,055	2,777,062	(292,040)	(116,472)	(9,267)	40,196	25,878	7,812
722070	MS Oil & Gas Board	142,482	158,908	164,253	138,139	(1,805)	1,968	5,191	5,642	2,485	485
722080	MS Animal Health Board	124,467	138,816	143,486	120,673	410	3,383	6,967	7,585	3,693	758
722090	State Treasurer's Office	176,055	196,352	202,956	170,688	4,825	11,235	12,382	9,799	6,008	1,603
722110	Medicaid Division	3,976,394	4,434,817	4,583,984	3,855,178	(91,015)	72,145	135,406	117,390	54,912	13,600
722120	MS Dept Of Agriculture & Commerce	1,031,766	1,150,714	1,189,419	1,000,314	24,960	33,735	54,885	43,179	16,464	3,718
722130	MS Office Of State Auditor	547,000	610,061	630,581	530,325	(14,785)	(2,967)	10,171	8,375	146	(109)
722150	Governor's Office	102,358	114,158	117,998	99,237	(640)	6,521	5,975	3,532	872	95
722170	MS State Board Of Pharmacy	90,894	101,372	104,782	88,123	3,121	4,392	5,499	4,168	2,143	562
722180	MS Supreme Court	1,245,489	1,389,077	1,435,799	1,207,522	5,863	39,169	57,444	50,089	25,590	6,201
722190	Barber Examiners Board	0	0	0	0	(2,606)	(2,659)	(2,245)	(1,874)	(1,716)	(504)
722200	Grand Gulf Military	14,740	16,439	16,992	14,290	(1,323)	(1,732)	(378)	(129)	(49)	51
722220	MS Development Authority	754,172	841,117	869,409	731,182	(49,007)	(32,067)	(9,660)	1,741	(1,525)	(575)
722230	Mental Health Dept Of MS	475,759	530,607	548,454	461,256	11,885	23,066	30,342	27,809	11,032	1,783
722240	MS Motor Vehicle Commission	14,740	16,439	16,992	14,290	229	326	593	514	220	51
722250	District Attorneys & Staff	1,044,049	1,164,413	1,203,579	1,012,222	17,219	39,474	60,360	55,657	24,672	5,012
722260	State Architecture Board	9,826	10,959	11,328	9,527	(39)	219	396	341	145	36
722270	East MS State Hospital	2,757,928	3,075,878	3,179,337	2,673,855	(360,238)	(194,051)	(60,445)	7,284	(10,679)	(3,686)

## SCHEDULE C – SENSITIVITY AND REMAINING DEFERRED OUTFLOWS/(INFLAWS)

As of the Measurement Date of June 30, 2025

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						
						2026	2027	2028	2029	2030	Thereafter
722280	MS State Board Of Contractors	88,437	98,633	101,950	85,741	2,522	5,268	7,010	7,229	3,659	721
722290	State Fire Academy	285,783	318,730	329,450	277,071	(880)	8,463	12,867	11,507	4,370	764
722310	Hudspeth Center	2,454,130	2,737,056	2,829,119	2,379,318	522,449	595,209	311,459	98,263	53,907	12,525
722320	Professional Engineers & Land Surveyors Board	16,377	18,265	18,880	15,878	(1,221)	(619)	225	1,186	1,639	519
722360	MS Ethics Commission	28,660	31,964	33,039	27,786	(167)	479	1,106	922	287	58
722370	Nursing Home Administrators Board	9,826	10,959	11,328	9,527	(39)	219	396	341	145	36
722390	MS Judicial Performance Commission	14,740	16,439	16,992	14,290	(23)	2,380	1,340	783	966	304
722450	MS Dept Of Employment Security	1,737,625	1,937,949	2,003,133	1,684,656	(39,811)	(56,254)	(30,677)	12,862	37,586	12,181
722490	State Dental Examiners Board	31,117	34,704	35,871	30,168	1,156	1,212	1,223	980	(289)	(226)
722510	MS Forestry Commission	1,160,328	1,294,097	1,337,625	1,124,956	(25,707)	11,835	38,394	40,288	27,014	7,753
722520	Medical Licensure Board	108,090	120,551	124,606	104,795	235	4,510	8,364	7,694	3,688	868
722530	Public Accountancy Board Of MS	22,928	25,571	26,432	22,229	(583)	7	858	835	1,097	413
722590	Board Of Funeral Services	4,913	5,480	5,664	4,763	(20)	108	199	169	74	20
722600	Administrative Office Of The Courts/Trial Support	1,300,353	1,450,265	1,499,046	1,260,713	(14,397)	14,388	46,556	46,700	18,109	3,578
722620	MS Dept Of Marine Resources	723,055	806,413	833,538	701,014	(998)	25,110	36,251	28,823	11,020	2,287
722630	Mississippi Auctioneers Commission	0	0	0	0	0	0	0	0	0	0
722700	MS Athletic Commission	4,913	5,480	5,664	4,763	811	957	1,055	1,037	628	144
	Total CAFR State Agencies	115,142,657	128,416,979	132,736,370	111,632,656	(2,598,829)	1,345,323	4,262,721	4,300,677	1,953,331	447,615
UNIVERSITIES/OTHER STATE AGENCIES:											
721460	MS Business Finance Corp	14,740	16,439	16,992	14,290	(1,044)	(679)	(198)	254	220	51
721580	MS Industries For The Blind	302,160	336,995	348,330	292,949	(25,158)	(6,136)	2,721	4,710	(4)	(269)
722100	Pearl River Valley Water Supply	416,801	464,852	480,488	404,095	(8,325)	(695)	12,151	15,406	6,087	1,080
722160	Pat Harrison Waterway District	142,482	158,908	164,253	138,139	(2,329)	3,464	7,586	7,666	3,967	944
722210	Tombigbee River Valley Water Mgt	78,611	87,673	90,622	76,214	2,148	4,998	4,789	2,689	943	226
722330	University Medical Center	36,898,741	41,152,644	42,536,842	35,773,946	(1,292,891)	178,256	1,128,674	1,067,364	412,408	98,988
722340	University Of Southern MS	9,342,398	10,419,444	10,769,909	9,057,605	(124,891)	155,284	329,650	276,175	109,039	25,765
722400	Alcorn State University	2,581,872	2,879,526	2,976,380	2,503,167	(111,797)	35,942	99,387	111,238	58,697	13,465
722410	Jackson State University	4,520,938	5,042,138	5,211,733	4,383,122	(15,179)	124,372	201,540	189,451	82,035	16,243
722420	University Of Mississippi	16,319,922	18,201,378	18,813,593	15,822,427	222,886	734,738	1,039,646	883,759	404,390	90,456
722430	Mississippi State University	23,723,254	26,458,210	27,348,149	23,000,077	280,209	769,792	1,231,050	1,062,409	491,055	114,653
722470	MS University Of Women	1,786,757	1,992,745	2,059,772	1,732,290	9,380	55,502	86,344	69,609	36,289	9,798
722480	MS Valley State University	1,516,533	1,691,367	1,748,258	1,470,303	(114,100)	(36,030)	9,758	18,634	6,453	2,225
722540	University Press Of MS	111,365	124,204	128,382	107,970	3,923	6,691	6,194	2,547	887	337
722550	MS Institutions Of Higher Learning	356,205	397,270	410,633	345,346	(4,953)	5,964	12,487	12,191	8,579	2,510
722560	Delta State University	1,810,504	2,019,230	2,087,148	1,755,313	(80,257)	(32,519)	(965)	(242)	(10,778)	(2,847)
722570	MS Prison Industries	139,207	155,255	160,477	134,963	6,706	3,322	6,603	4,196	(4,901)	(2,250)
	Total Universities/Other State Agencies	100,062,490	111,598,278	115,351,961	97,012,216	(1,255,672)	2,002,266	4,177,417	3,728,056	1,605,366	371,375
	Grand Total All	521,521,000	581,645,000	601,209,000	505,623,000	(6,990,000)	8,472,000	18,860,000	16,998,000	7,132,000	1,624,000



## SCHEDULE D – SUMMARY OF MAIN PLAN PROVISIONS

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

### RETIREMENT:

<b>Highway Safety Patrol*:</b>	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.
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### 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.
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\*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.

<b>DUTY DISABILITY RETIREMENT:</b>	No age or service requirements.
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### NON-DUTY DISABILITY RETIREMENT:

<b>Highway Safety Patrol:</b>	Any age with 5 years of service
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### 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, 2026.

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	\$ 590	\$ 614	\$ 250
Retiree + Spouse (Non-Medicare)	1,235	1,349	985
Retiree + Spouse + Child(ren) (Non-Medicare)	1,571	1,686	1,322
Retiree + Child	758	839	474
Retiree + Children	1,017	1,063	699
Retiree + Spouse (Medicare)	N/A	864	500
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,089	725

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	\$ 941	\$ 975	\$ 250
Retiree + Spouse (Non-Medicare)	1,887	2,010	1,285
Retiree + Spouse + Child(ren) (Non-Medicare)	2,109	2,234	1,509
Retiree + Child	1,109	1,200	474
Retiree + Children	1,368	1,425	699
Retiree + Spouse (Medicare)	N/A	1,225	500
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,450	725

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



## SCHEDULE D – SUMMARY OF MAIN PLAN PROVISIONS

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### LIFE INSURANCE

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

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



## SCHEDULE D – SUMMARY OF MAIN PLAN PROVISIONS

### SUMMARY OF KEY HEALTH CARE BENEFITS (Calendar Year 2026)

BASE COVERAGE		
Benefits	In-Network Benefit Level	Out-of-Network Benefit Level
Deductible (single/family):	\$1,800/\$3,400 (per calendar year)	\$1,800/\$3,400 (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

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

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



## SCHEDULE E – STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

**VALUATION DATE:** June 30, 2025

**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
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	\$14,201	\$10,524
Base	\$13,705	\$9,619

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
<b>Legacy Employees</b>		
Select Coverage	100%	25%
Base Coverage	0%	25%
<b>Horizon Employees</b>		
Select Coverage	80%	25%
Base Coverage	20%	25%

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

**ASSUMED AGE DIFFERENTIAL:** For current 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

**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	0.0360%	0.0150%	0.020%	0.020%
25	0.0390	0.0210	0.020	0.020
30	0.0428	0.0285	0.020	0.020
35	0.0503	0.0390	0.020	0.020
40	0.0660	0.0533	0.060	0.050
45	0.0945	0.0720	0.110	0.070
50	0.1850	0.1310	0.180	0.145
55	0.2730	0.1947	0.280	0.200
60	0.5016	0.2651	0.220	0.180
65	0.8400	0.3894	0.200	0.180
70	1.5684	0.7744	0.200	0.180
75	2.9316	1.5411	0.200	0.180
79	7.8576	2.6730	0.200	0.180

\* Adjusted Base Rates

AGE	Annual Rates of Withdrawal*											
	Years of Service											
	0		5		10		15		20		24	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
20	40.00%	45.50%	12.50%	13.50%								
25	33.00	35.00	12.50	13.50	6.50%	7.00%						
30	33.00	34.00	12.50	12.50	6.50	7.00	3.50%	4.00%				
35	33.00	29.50	12.00	12.00	6.00	6.00	3.50	4.00	4.00%	2.50%		
40	32.00	27.50	10.50	9.50	6.00	6.00	3.50	4.00	4.00	2.50	4.00%	2.50%
45	32.00	26.00	10.50	8.75	6.00	6.00	3.50	4.00	4.00	3.00	4.00	3.00
50	27.00	26.00	9.00	9.50	6.50	6.00	3.50	4.00	4.00	4.00	4.00	4.00
53+	23.00	23.00	8.50	9.50	6.00	6.00	3.50	4.00	4.00	4.50	4.00	4.50

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





## SCHEDULE E – STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

## Public Employees Retirement System of Mississippi

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%		22.75%
50		20.50		16.50
55		20.00		22.25
60	11.75%	19.50	14.75%	22.00
62	18.50	29.00	18.50	27.75
65	26.00	30.00	30.00	39.50
70	21.00	22.00	24.50	26.50
75	18.00	15.00	25.00	21.00
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-2010(B) Retiree	Male: 107% for all ages Female: 97% up to age 82, 100% for ages 83 to 87, and 110% for ages above 87	MP-2021
<u>Contingent Annuitants</u>		
PubS-2010(B) Contingent Annuitant	Male: Set forward 3 years Female: Set forward 2 years	MP-2021
<u>Disabled Retirees</u>		
PubG-2010 Disabled	Male: Set forward 1 year and 134% for all ages Female: Set forward 2 years and 121% for all ages	MP-2021

\* Please note that none of the recommended tables have any setbacks or set forwards, unless indicated



## SCHEDULE E – STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

### Retirement System for the Mississippi Highway Safety Patrol

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

Age	Withdrawal		Death*		Disability	Years of Service	Service Retirement**
	Less than 20 years of service	20 or more years of service	Males	Females	Duty and Non-Duty		
25	6.000%	3.000%	0.0390%	0.0210%	0.0191%	5	7.5%
30	5.500	2.750	0.0428	0.0285	0.0259	10	7.5%
35	3.750	1.875	0.0503	0.0390	0.0383	15	7.5%
40	3.000	1.500	0.0660	0.0533	0.0506	20	8.0%
45	2.750	1.375	0.0945	0.0720	0.0675	25	25.0%
50	2.750	1.375	0.1850	0.1310	0.1035	30	30.0%
55	0.000	0.000	0.2730	0.1947	0.1744	35	35.0%
60	0.000	0.000	0.5016	0.2651	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.



## SCHEDULE E – STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

### 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-2010(B) Retiree	Male: 107% for all ages Female: 97% up to age 82, 100% for ages 83 to 87, and 110% for ages above 87	MP-2021
<u>Contingent Annuitants</u>		
PubS-2010(B) Contingent Annuitant	Male: Set forward 3 years Female: Set forward 2 years	MP-2021
<u>Disabled Retirees</u>		
PubG-2010 Disabled	Male: Set forward 1 year and 134% for all ages Female: Set forward 2 years and 121% for all ages	MP-2021

\* Please note that none of the recommended tables have any setbacks or set forwards, unless indicated



## SCHEDULE F – ACTUARIAL COST METHOD

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

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

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

