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GASB STATEMENT NO. 75 REPORT

FOR THE

MISSISSIPPI STATE AND SCHOOL EMPLOYEES'

LIFE AND HEALTH INSURANCE PLAN

PREPARED AS OF JUNE 30, 2019

FOR FINANCIAL REPORTING AS OF JUNE 30, 2020

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November 1, 2019

Board of Trustees
Mississippi State and School Employees' Health Insurance Management Board
P. O. Box 24208
Jackson, MS 39225

Members of the Board:

Presented in this report is information that the Mississippi State and School Employees' Life and Health Insurance Plan's (SSELHIP) should use to satisfy the requirements described in Governmental Accounting Standards Board (GASB) Statement No. 75 for the Life and Health Insurance Plan (Plan). This report has been prepared by the SSELHIP's actuary, Cavanaugh Macdonald Consulting (CMC), as of June 30, 2019 (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, 2020 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, 2020 financial reporting results issued prior to the date of this report. The Plan should rely only on the June 30, 2020 (FYE 2020) financial accounting information provided herein.

The results contained in this report were prepared by qualified actuaries according to generally accepted actuarial principles and practices, and in compliance with Actuarial Standards of Practice issued by the Actuarial Standards Board. The financial accounting information provided in this report reflects our current understanding of GASB Statement No. 75 (GASB accounting rules), including any applicable guidance provided by the Plan or its audit partners as of the date of this report.

3550 Busbee Pkwy, Suite 250, Kennesaw, GA 30144
Phone (678) 388-1700 • Fax (678) 388-1730
www.CavMacConsulting.com
Offices in Kennesaw, GA • Bellevue, NE

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2019 (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, 2019 are internally consistent and individually reasonable for their intended purposes. Additionally, the actuarial cost method, the asset valuation method, and the amortization method are prescribed under GASB accounting rules.

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

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

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

The undersigned are familiar with the near-term and long-term aspects of other postemployment benefit plan valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained in this report. All sections of this report, including any appendices and attachments, are considered an integral part of the actuarial opinions.

If you have any questions, please call us at 678-388-1700.

Respectfully submitted,

Edward J. Koebel, FCA, EA, MAAA
Principal and Consulting Actuary

Jonathan T. Craven, ASA, EA, FCA, MAAA
Consulting Actuary

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Section I – Summary of Collective Amounts

REPORT OF THE ANNUAL GASB STATEMENT NO. 75
REQUIRED INFORMATION FOR THE
MISSISSIPPI STATE AND SCHOOL EMPLOYEES'
LIFE AND HEALTH INSURANCE PLAN

PREPARED AS OF JUNE 30, 2019

Valuation Date (VD):	June 30, 2019
Prior Measurement Date:	June 30, 2018
Measurement Date (MD):	June 30, 2019
Reporting Date (RD):	June 30, 2020
Membership Data as of Valuation Date:	
Covered Retirees in Medical	26,260
Covered Retirees in Life Only	6,950
Active Members	109,653
Total Membership	142,863
Discount Rate:	
Municipal Bond Index Rate at Prior Measurement Date	3.89%
Municipal Bond Index Rate at Measurement Date	3.50%
Year in which Fiduciary Net Position is Projected to be Depleted	2019
Single Equivalent Interest Rate (SEIR) at Prior Measurement Date	3.89%
Single Equivalent Interest Rate (SEIR) at Measurement Date	3.50%
Net OPEB Liability as of Measurement Date ($ thousands):	
Total OPEB Liability (TOL)	$ 849,559
Fiduciary Net Position (FNP)	1,018
Net OPEB Liability (NOL = TOL – FNP)	$ 848,541
FNP as a percentage of TOL	0.12%
Collective OPEB Expense:	$ 47,048
Deferred Outflow of Resources:	$ 64,560
Deferred Inflow of Resources:	$ 56,147

Section II – Introduction

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

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

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

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

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

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

If, however, at a future measurement date, the FNP is projected to be depleted, the SEIR is determined as the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by discounting all projected benefit payments through the date of depletion by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion by a 20-year tax-exempt municipal bond (rating AA/Aa or higher) rate. The rate used, if necessary, for this purpose is the monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System).

The trust was established on June 28, 2018 with an initial contribution of $1,000,000. As of June 30, 2019, the trust has $1,017,904. 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, 2018 and the June 30, 2019 TOLs. The SEIR for 2018 is 3.89% and for 2019 is 3.50%.

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

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

Section III – Financial Statement Notes

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

Paragraphs 92-93: These paragraphs require information to be disclosed regarding the actuarial assumptions and other inputs used to measure the TOL. The complete set of actuarial assumptions and other inputs utilized in developing the TOL are outlined in Schedule B. The TOL was determined by an actuarial valuation as of June 30, 2019, using the following key actuarial assumptions and other inputs:

Inflation	2.75%
Salary increases, including wage inflation	3.00% - 18.20%
Municipal Bond Index Rate	
Measurement Date	3.50%
Prior Measurement Date	3.89%
Year FNP is projected to be depleted	
Measurement Date	2019
Prior Measurement Date	2018
Single Equivalent Interest Rate, net of OPEB plan investment expense, including price inflation	
Measurement Date	3.50%
Prior Measurement Date	3.89%
Health Care Cost Trends	
Medicare Supplement Claims Pre-Medicare	7.00% for 2019 decreasing to an ultimate rate of 4.75% by 2028

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119. For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119. Mortality rates will be projected generationally using the MP-2018 projection scale to account for future improvements in life expectancy.

The demographic actuarial assumptions used in the June 30, 2019 valuation were based on the results of the last actuarial experience study, dated April 2, 2019.

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, 2019 valuation were based on a review of recent plan experience done concurrently with the June 30, 2019 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	$ 786,304	$ 848,541	$ 919,045

Paragraph 94:

(a) Discount rate (SEIR): The discount rate used to measure the TOL at June 30, 2019 was 3.50 percent.

(b) Projected cash flows: Since the trust had only $1,017,904 as of June 30, 2019, the Plan was projected to be depleted immediately, in 2019.

(c) Long-term rate of return: 4.50%

(d) Municipal bond rate: The discount rate determination will use a municipal bond rate to the extent the trust is projected to run out of money before all benefits are paid. The rate used, if necessary, for this purpose is the monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System).

(e) Periods of projected benefit payments: Not applicable.

(f) This paragraph requires disclosure of the sensitivity of the NOL to changes in the discount rate. The following exhibit presents the NOL of the Plan, calculated using the discount rate of 3.50 percent, as well as the Plan's NOL calculated using a discount rate that is 1-percentage-point lower (2.50 percent) or 1-percentage-point higher (4.50 percent) than the current rate:

	Discount Rate Sensitivity		
	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Net OPEB Liability	$ 942,581	$ 848,541	$ 768,081

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, 2019 so no roll forward is needed. However, the expected TOL as of June 30, 2019 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 2019 (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, 2019, as shown in the following table. The impact of measuring the liabilities using a discount rate of 3.89% as opposed to the 3.50% used at the end of the period and the impact of the demographic assumption changes adopted by the PERS Board is shown as an assumption loss.

TOL Roll-Forward ($ thousands)	
(a) Interest Rate (SEIR)	3.89%
(b) TOL as of June 30, 2018	$774,550
(c) Entry Age Service Cost for the period July 1, 2018 – June 30, 2019	18,966
(d) Actual Benefit Payments for the period July 1, 2018 – June 30, 2019	$34,012
(e) Expected TOL as of June 30, 2019 = [(b) x (1 + (a))] + (c) – [(d) x $(1 + (a))^{1/2}$]	$788,979
(f) Actual TOL as of June 30, 2019 at 3.89% using old assumptions	$774,584
(g) Final TOL as of June 30, 2019 at 3.50% using new assumptions	$849,559
(h) Experience (Gain)/Loss: (f) – (e)	$(14,395)
(i) Assumption Change (Gain)/Loss: (g) – (f)	$74,975

Paragraph 96(d): Since the Prior Measurement Date, the Discount Rate has changed from 3.89% to 3.50%.

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

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

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

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

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

($ Thousands)	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,283	$ 12,146
Changes of assumptions or other inputs	63,261	44,001
Net difference between projected and actual earnings on plan investments	16	0
Total	$ 64,560	$ 56,147

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, 2020	$ (1,354)
June 30, 2021	$ (1,354)
June 30, 2022	$ (1,354)
June 30, 2023	$ 749
June 30, 2024	$ 7,940
Thereafter	$ 3,786

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

Section IV – Required Supplementary Information (continued)

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

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

Changes to benefit terms: None.

Changes in actuarial assumptions and methods: The SEIR was changed from 3.89% for the prior Measurement Date to 3.50% to the current Measurement Date.

Methods and assumptions used in calculations of Actuarially Determined Contributions. The Actuarially Determined Contribution rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions (Schedule A) are calculated as of the most recent Valuation Date. The following actuarial methods and assumptions (from the June 30, 2018 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2019:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Market Value of Assets
Price inflation	3.00%
Salary increases, including wage inflation	3.25% to 18.50%
Initial health care cost trend rates	
Medicare Supplement Claims – Pre Medicare	7.25%
Ultimate health care cost trend rates	
Medicare Supplement Claims – Pre Medicare	4.75%
Year of ultimate trend rates	
Medicare Supplement Claims – Pre Medicare	2028
Long-term investment rate of return, net of pension plan investment expense, including price inflation	3.89%

Section V – OPEB Expense

The OPEB Expense (OE) consists of a number of different items. GASB 75 refers to the first item as Service Cost which is the Normal Cost using the Entry Age Normal actuarial funding method. The second item is interest on the TOL at the Discount Rate in effect as of the Prior Measurement Date.

The next three items refer to any changes that occurred in the TOL due to:

- benefit changes, or
- actual versus expected experience, or
- changes in assumptions or other inputs.

Benefit changes, which are reflected immediately, will increase OE, if there is a benefit improvement for existing Plan members, or decrease OE, if there is a benefit reduction. For the year ended June 30, 2019, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected Plan experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period (June 30, 2018). 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, 2019 this number is 8.26 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 6.4 years. The development of the average remaining service life is shown in the table below.

Calculation of Weighted Average Years of Working Lifetime

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	108,918	8.26
b. Inactive Members	32,684	0.00
c. Total	141,602	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)] / c1		6.35 ~ 6.4 years

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

Section V – OPEB Expense

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

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

Collective OPEB Expense Determined as of the Measurement Date	($ Thousands)
Service Cost	$18,966
Interest on the TOL and Cash Flow	29,475
Current-period benefit changes	0
Expensed portion of current-period difference in expected and actual experience	(2,249)
Expensed portion of current-period changes in assumptions	11,715
Member contributions	0
Projected earnings on plan investments	(39)
Expensed portion of current-period difference between actual and projected earnings on plan investments	4
Administrative expense	0
Other	0
Recognition of beginning deferred outflows of resources as OPEB expense	291
Recognition of beginning deferred inflows of resources as OPEB expense	(11,115)
Collective OPEB Expense	$47,048

Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2019 and June 30, 2018

		Fiscal Year Ending June 30, 2019			Fiscal Year Ending June 30, 2018		
Group Number	Employer Name	FY 2019 Average Employee Enrollment	FY 2019 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total
LIBRARIES:							
711420	Choctaw County Library	2	$562	0.00165376%	0	$0	0.00000000%
711430	Amory Municipal Library	2	$639	0.00187927%	3	$801	0.00239463%
711440	Evans Memorial Library	2	$614	0.00180410%	2	$601	0.00179597%
711450	Wilkinson County Library System	2	$690	0.00202961%	3	$901	0.00269396%
711460	Covington County Library System	5	$1,560	0.00458541%	5	$1,502	0.00448994%
711470	Sharkey Issaquena County Library System	3	$920	0.00270615%	3	$901	0.00269396%
711490	Wayne Co Library System	9	$2,889	0.00849429%	10	$3,004	0.00897987%
711500	Benton Co Library System	3	$997	0.00293166%	3	$901	0.00269396%
711510	Lamar Co Library	17	$5,292	0.01556034%	17	$5,231	0.01563994%
711520	Bolivar Co Library	11	$3,375	0.00992254%	13	$3,905	0.01167383%
711530	Carnegie Public Library	8	$2,480	0.00729156%	9	$2,628	0.00785739%
711540	Carroll Co Library System	2	$537	0.00157859%	2	$601	0.00179597%
711550	Central Miss Regional Library	68	$20,965	0.06164000%	69	$20,775	0.06211078%
711560	Copiah-Jefferson Regional Library Sysem	4	$1,355	0.00398405%	5	$1,452	0.00434027%
711570	Dixie Regional Library System	14	$4,244	0.01247834%	14	$4,205	0.01257182%
711580	East Miss Regional Library	9	$2,608	0.00766741%	9	$2,678	0.00800705%
711590	Elizabeth Jones Library	5	$1,534	0.00451024%	5	$1,502	0.00448994%
711600	First Regional Library	75	$23,062	0.06780400%	77	$23,028	0.06884568%
711610	Greenwood-Leflore Public Library System	8	$2,531	0.00744190%	8	$2,353	0.00703423%
711620	Hancock Co Library System	22	$6,775	0.01992024%	24	$7,184	0.02147686%
711630	Harriette Person Memorial Library	2	$614	0.00180410%	2	$601	0.00179597%
711640	Harrison Co Library System	45	$13,909	0.04089288%	47	$14,042	0.04198090%
711650	The Library - Hattiesburg; Petal	20	$5,983	0.01758995%	18	$5,457	0.01631343%
711660	Judge George W. Armstrong Library	6	$1,918	0.00563780%	7	$2,178	0.00651041%
711670	Humphreys Co Library System	3	$895	0.00263098%	2	$726	0.00217014%
711680	Jackson-George Regional Library	62	$18,869	0.05547600%	62	$18,723	0.05597453%
711690	Jackson-Hinds Library System	68	$20,914	0.06148966%	69	$20,700	0.06188628%
711700	Jennie Stephens Smith Library	6	$1,841	0.00541229%	4	$1,327	0.00396611%
711710	Kemper-Newton Library	7	$2,250	0.00661502%	8	$2,353	0.00703423%
711720	Laurel-Jones Co Library	11	$3,375	0.00992254%	12	$3,554	0.01062618%
711730	Lee-Itawamba Library System	23	$7,057	0.02074712%	24	$7,084	0.02117753%
711740	Lincoln-Lawrence-Franklin Regional Library System	17	$5,190	0.01525966%	17	$5,056	0.01511612%
711750	Long Beach Public Library	5	$1,534	0.00451024%	5	$1,477	0.00441510%
711760	Columbus-Lowndes Public Library	12	$3,605	0.01059907%	12	$3,579	0.01070101%

Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2019 and June 30, 2018

		Fiscal Year Ending June 30, 2019			Fiscal Year Ending June 30, 2018		
Group Number	Employer Name	FY 2019 Average Employee Enrollment	FY 2019 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total
711770	Madison Co-Canton Public Library	26	$8,079	0.02375395%	26	$7,910	0.02364700%
711780	Marks-Quitman Co Public Library	2	$614	0.00180410%	2	$601	0.00179597%
711790	Marshall Co Library System	6	$1,841	0.00541229%	6	$1,802	0.00538792%
711800	Meridian-Lauderdale Co Library	15	$4,551	0.01338039%	16	$4,806	0.01436779%
711810	Mid Miss Regional Library System	30	$9,102	0.02676078%	30	$9,061	0.02708928%
711820	Neshoba Co Public Library	5	$1,508	0.00443507%	4	$1,302	0.00389128%
711830	Northeast Regional Library	17	$5,292	0.01556034%	17	$5,181	0.01549028%
711840	Noxubee Co Library	2	$690	0.00202961%	3	$901	0.00269396%
711850	Oktibbeha Co Library System	6	$1,841	0.00541229%	6	$1,827	0.00546276%
711860	Pearl River Co Library System	9	$2,761	0.00811844%	9	$2,753	0.00823155%
711870	Pike-Amite-Walthall Library System	15	$4,577	0.01345556%	17	$5,056	0.01511612%
711880	Pine Forest Regional Library	10	$3,068	0.00902049%	10	$3,079	0.00920437%
711890	Yazoo Library Association	3	$818	0.00240546%	4	$1,176	0.00351712%
711900	South Miss Regional Library	10	$3,094	0.00909566%	9	$2,678	0.00800705%
711910	Sunflower Public Library	12	$3,528	0.01037356%	13	$3,855	0.01152417%
711920	Tallahatchie Co Library	3	$920	0.00270615%	2	$576	0.00172114%
711930	Tombigbee Regional Library System	8	$2,378	0.00699088%	8	$2,403	0.00718390%
711940	Warren Co-Vicksburg Public Library System	9	$2,761	0.00811844%	9	$2,603	0.00778256%
711950	Washington Co Library System	13	$3,963	0.01165146%	13	$4,030	0.01204799%
711960	Yalobusha Co Public Library System	2	$460	0.00135307%	1	$325	0.00097282%
	Total Libraries	761	$233,429	0.68630878%	776	$232,935	0.69638902%
COMMUNITY COLLEGES:							
711970	Coahoma Community College	215	$65,912	0.19379015%	212	$63,528	0.18992428%
711980	Copiah-Lincoln Community College	295	$90,584	0.26632990%	297	$89,059	0.26625319%
711990	East Central Community College	201	$61,694	0.18138698%	196	$58,722	0.17555649%
712000	East MS Community College	284	$87,158	0.25625702%	292	$87,582	0.26183809%
712010	Hinds Community College	1059	$324,856	0.95511931%	1,049	$315,136	0.94213820%
712020	Holmes Community College	340	$104,212	0.30639590%	345	$103,727	0.31010490%
712030	Itawamba Community College	369	$113,288	0.33308151%	370	$111,061	0.33203075%
712040	Jones Co Junior College	349	$106,999	0.31458951%	350	$105,154	0.31437034%
712050	Meridian Community College	302	$92,758	0.27271941%	303	$90,861	0.27164112%
712060	MS Delta Community College	233	$71,511	0.21025254%	229	$68,659	0.20526490%
712070	MS Gulf Coast Community College	655	$200,958	0.59084195%	655	$196,616	0.58780743%
712080	Northeast MS Community College	295	$90,354	0.26565337%	287	$86,231	0.25779715%

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712090	Northwest MS Community College	543	$166,724	0.49018834%	546	$164,001	0.49030099%
712100	Pearl River Community College	377	$115,589	0.33984688%	373	$111,962	0.33472471%
712110	Southwest MS Community College	189	$57,935	0.17033688%	182	$54,667	0.16343366%
	Total Community Colleges	5,706	$1,750,532	5.14678965%	5,683	$1,706,966	5.10318620%
SCHOOL DISTRICTS:							
712120	Aberdeen School District	158	$48,373	0.14222302%	158	$47,508	0.14203164%
712130	Alcorn County School District	398	$122,160	0.35916576%	392	$117,744	0.35201097%
712140	Amite County School District	174	$53,333	0.15680615%	168	$50,412	0.15071218%
712150	Amory School District	189	$57,833	0.17003619%	185	$55,593	0.16620246%
712160	Attala County School District	189	$57,910	0.17026171%	186	$55,743	0.16665145%
712170	Baldwyn School District	112	$34,311	0.10087912%	111	$33,241	0.09937725%
712180	Bay St. Louis-Waveland School	223	$68,546	0.20153273%	226	$67,883	0.20294510%
712200	Benton County School District	162	$49,754	0.14628224%	169	$50,612	0.15131084%
712210	Biloxi School District	653	$200,344	0.58903785%	628	$188,756	0.56431010%
712220	Booneville School District	143	$43,822	0.12884263%	142	$42,702	0.12766384%
712230	Brookhaven School District	383	$117,404	0.34518400%	391	$117,569	0.35148714%
712240	Calhoun County School District	323	$99,073	0.29128658%	317	$95,242	0.28473676%
712250	Canton School District	401	$123,157	0.36209741%	385	$115,592	0.34557539%
712260	Carroll County School District	131	$40,319	0.11854424%	142	$42,752	0.12781351%
712270	Chickasaw County School District	58	$17,769	0.05224366%	59	$17,797	0.05320574%
712280	Choctaw County School District	224	$68,852	0.20243478%	224	$67,157	0.20077496%
712290	Claiborne County School District	192	$59,009	0.17349405%	207	$62,201	0.18595817%
712300	Clarksdale School District	307	$94,292	0.27722966%	315	$94,591	0.28279112%
712320	Cleveland School District	421	$129,216	0.37991288%	436	$130,986	0.39159723%
712330	Clinton School District	551	$169,127	0.49725439%	534	$160,472	0.47974964%
712340	Coahoma Co Agriculture High School District	24	$7,491	0.02202502%	30	$8,986	0.02686478%
712350	Coahoma County School District	219	$67,191	0.19754868%	217	$65,055	0.19448905%
712360	Coffeeville School District	91	$27,766	0.08163541%	91	$27,359	0.08179166%
712370	Columbia School District	202	$62,103	0.18258971%	193	$57,971	0.17331152%
712380	Columbus School District	447	$137,040	0.40291512%	463	$138,945	0.41539389%
712390	Copiah County School District	291	$89,306	0.26257137%	289	$86,831	0.25959312%
712400	Corinth School District	271	$83,068	0.24422971%	269	$80,699	0.24125922%
712410	Covington County School District	385	$118,018	0.34698810%	381	$114,315	0.34175895%
712420	Desoto County School District	3284	$1,007,628	2.96255370%	3,191	$958,375	2.86517770%

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712440	Durant School District	0	$0	0.00000000%	53	$15,769	0.04714433%
712450	East Jasper School District	142	$43,490	0.12786541%	135	$40,525	0.12115343%
712460	East Tallahatchie School District	174	$53,461	0.15718200%	181	$54,241	0.16216151%
712470	Enterprise School District	112	$34,490	0.10140532%	113	$33,992	0.10162221%
712480	Forest School District	192	$58,779	0.17281751%	189	$56,870	0.17001890%
712490	Forrest County School District	322	$98,689	0.29015902%	318	$95,642	0.28593408%
712500	Forrest Co Agriculture High School Distict	73	$22,243	0.06539854%	76	$22,853	0.06832186%
712510	Franklin County School District	184	$56,427	0.16590180%	185	$55,418	0.16567863%
712520	George County School District	509	$156,113	0.45899249%	494	$148,257	0.44323150%
712530	Greene County School District	254	$78,031	0.22942107%	259	$77,720	0.23235418%
712540	Greenville School District	625	$191,856	0.56408117%	640	$192,286	0.57486145%
712550	Greenwood School District	389	$119,220	0.35052112%	374	$112,213	0.33547304%
712560	Grenada School District	557	$170,840	0.50229083%	549	$165,027	0.49336911%
712570	Gulfport School District	700	$214,611	0.63098312%	695	$208,681	0.62387658%
712580	Hancock County School District	456	$139,955	0.41148458%	453	$136,092	0.40686302%
712590	Harrison County School District	1712	$525,099	1.54385648%	1,684	$505,720	1.51191105%
712600	Hattiesburg School District	538	$164,959	0.48500156%	547	$164,326	0.49127381%
712610	Hazlehurst School District	200	$61,336	0.18033458%	212	$63,653	0.19029845%
712630	Hinds County School District	536	$164,397	0.48334780%	569	$170,909	0.51095470%
712640	Hollandale School District	98	$29,965	0.08810010%	90	$27,133	0.08111817%
712650	Holly Springs School District	175	$53,793	0.15815922%	177	$53,165	0.15894373%
712660	Holmes County School District	402	$123,183	0.36217258%	361	$108,358	0.32394887%
712670	Houston School District	224	$68,699	0.20198376%	231	$69,310	0.20721054%
712680	Humphreys County School District	222	$68,060	0.20010449%	225	$67,458	0.20167295%
712710	Itawamba County School District	412	$126,379	0.37156893%	425	$127,656	0.38164454%
712720	Jackson County School District	991	$304,122	0.89415585%	967	$290,381	0.86812909%
712730	Jackson Independent School District	3614	$1,108,669	3.25962843%	3,729	$1,119,948	3.34821996%
712740	Jefferson County School District	185	$56,861	0.16717971%	181	$54,317	0.16238601%
712750	Jefferson Davis Co School District	197	$60,364	0.17747810%	204	$61,300	0.18326421%
712760	Jones County School District	1018	$312,431	0.91858634%	1,001	$300,794	0.89925931%
712770	Kemper County School District	191	$58,549	0.17214098%	200	$60,149	0.17982193%
712780	Kosciusko School District	272	$83,451	0.24535727%	268	$80,374	0.24028640%
712790	Lafayette County School District	372	$113,978	0.33511112%	369	$110,811	0.33128243%
712800	Lamar County School District	1282	$393,402	1.15665205%	1,196	$359,340	1.07429197%
712810	Lauderdale County School District	763	$234,016	0.68803771%	763	$229,281	0.68546353%

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712820	Laurel School District	437	$134,125	0.39434566%	454	$136,467	0.40798550%
712830	Lawrence County School District	248	$76,088	0.22370810%	247	$74,141	0.22165316%
712840	Leake County School District	347	$106,513	0.31316127%	352	$105,780	0.31624115%
712850	Lee County School District	850	$260,760	0.76666629%	852	$255,914	0.76508506%
712860	Leflore County School District	305	$93,576	0.27512488%	297	$89,109	0.26640286%
712870	Leland School District	132	$40,626	0.11944629%	135	$40,450	0.12092894%
712880	Lincoln County School District	324	$99,277	0.29188795%	323	$97,094	0.29027435%
712890	Long Beach School District	319	$97,948	0.28797907%	316	$94,766	0.28331495%
712900	Louisville School District	364	$111,754	0.32857127%	365	$109,534	0.32746598%
712910	Lowndes County School District	652	$199,935	0.58783512%	627	$188,381	0.56318761%
712920	Lumberton School District	0	$0	0.00000000%	80	$24,155	0.07221313%
712930	Madison County School District	1434	$439,960	1.29353795%	1,407	$422,618	1.26346794%
712940	Marion County School District	271	$83,093	0.24430488%	270	$81,024	0.24223204%
712950	Marshall County School District	324	$99,533	0.29263966%	332	$99,622	0.29783241%
712960	Mccomb School District	335	$102,831	0.30233668%	328	$98,596	0.29476429%
712970	Meridian School District	743	$227,829	0.66984639%	766	$230,082	0.68785817%
712980	Monroe County School District	275	$84,346	0.24798824%	270	$81,049	0.24230687%
712990	Montgomery County School District	0	$0	0.00000000%	56	$16,746	0.05006278%
713000	Moss Point School District	301	$92,476	0.27189254%	298	$89,460	0.26745051%
713020	Natchez-Adams School District	508	$155,755	0.45794010%	513	$154,214	0.46104158%
713030	Neshoba County School District	370	$113,646	0.33413390%	369	$110,711	0.33098310%
713040	Nettleton School District	147	$45,177	0.13282668%	146	$43,729	0.13073196%
713050	New Albany School District	280	$85,982	0.25279917%	278	$83,352	0.24919144%
713060	Newton County School District	206	$63,176	0.18574688%	204	$61,400	0.18356354%
713070	Newton School District	135	$41,419	0.12177659%	134	$40,149	0.12003095%
713080	North Bolivar School District	136	$41,649	0.12245312%	167	$50,262	0.15026319%
713090	North Panola School District	220	$67,625	0.19882658%	217	$65,080	0.19456389%
713100	North Pike School District	285	$87,491	0.25723424%	277	$83,327	0.24911661%
713110	North Tippah School District	143	$43,797	0.12876746%	146	$43,729	0.13073196%
713120	Noxubee School District	212	$65,171	0.19161019%	245	$73,515	0.21978236%
713130	Ocean Springs School District	621	$190,552	0.56024746%	605	$181,773	0.54343190%
713140	Okolona School District	90	$27,740	0.08156024%	92	$27,584	0.08246515%
713160	Oxford School District	505	$154,860	0.45530912%	509	$152,762	0.45670130%
713170	Pascagoula School District	1107	$339,660	0.99864317%	1,113	$334,435	0.99983387%
713180	Pass Christian School District	237	$72,611	0.21348488%	234	$70,311	0.21020383%

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713190	Pearl School District	465	$142,742	0.41967819%	463	$139,196	0.41614222%
713200	Pearl River Co School District	322	$98,817	0.29053488%	318	$95,517	0.28555992%
713210	Perry County School District	173	$53,154	0.15627995%	173	$51,914	0.15520211%
713220	Petal School District	478	$146,500	0.43072829%	467	$140,247	0.41928517%
713230	Philadelphia School District	136	$41,777	0.12282898%	133	$39,799	0.11898330%
713240	Picayune School District	523	$160,485	0.47184668%	517	$155,190	0.46396003%
713250	Pontotoc School District	278	$85,164	0.25039371%	271	$81,475	0.24357902%
713260	Pontotoc County School District	401	$123,080	0.36187190%	392	$117,594	0.35156197%
713270	Poplarville School District	238	$73,148	0.21506346%	235	$70,486	0.21072765%
713280	Prentiss County School District	313	$96,005	0.28226610%	318	$95,492	0.28548509%
713290	Quitman School District	243	$74,554	0.21919785%	243	$72,964	0.21813605%
713300	Quitman County School District	190	$58,421	0.17176512%	189	$56,895	0.17009373%
713310	Rankin County School District	2239	$686,862	2.01946170%	2,196	$659,533	1.97175531%
713320	Richton School District	85	$26,027	0.07652380%	88	$26,382	0.07887321%
713330	Scott County School District	489	$150,028	0.44110185%	496	$148,882	0.44510230%
713340	Senatobia School District	213	$65,478	0.19251224%	201	$60,324	0.18034575%
713360	Simpson County School District	446	$136,682	0.40186273%	450	$135,015	0.40364523%
713370	Smith County School District	319	$97,846	0.28767839%	325	$97,645	0.29192066%
713380	South Delta School District	141	$43,260	0.12718888%	140	$42,177	0.12609236%
713390	South Panola School District	564	$173,141	0.50905619%	552	$165,878	0.49591341%
713400	South Pike School District	242	$74,222	0.21822063%	238	$71,563	0.21394544%
713410	South Tippah School District	360	$110,297	0.32428654%	359	$107,707	0.32200323%
713430	Starkville-Oktibbeha	690	$211,824	0.62278951%	698	$209,757	0.62709437%
713440	Stone County School District	315	$96,516	0.28376951%	320	$96,093	0.28728106%
713450	Sunflower School District	507	$155,551	0.45733873%	520	$156,191	0.46695332%
713460	Tate County School District	271	$83,093	0.24430488%	269	$80,749	0.24140888%
713470	Tishomingo Co School District	374	$114,618	0.33699039%	368	$110,410	0.33008511%
713480	Tunica County School District	284	$87,005	0.25580600%	286	$85,930	0.25689916%
713490	Tupelo School District	906	$277,941	0.81718102%	890	$267,228	0.79890924%
713500	Union County School District	317	$97,258	0.28594946%	311	$93,515	0.27957334%
713510	Union School District	115	$35,411	0.10411146%	110	$33,040	0.09877859%
713520	Vicksburg-Warren School District	925	$283,898	0.83469580%	925	$277,740	0.83033880%
713530	Walthall County School District	252	$77,392	0.22754180%	258	$77,620	0.23205485%
713540	Water Valley School District	142	$43,464	0.12779024%	141	$42,327	0.12654136%
713550	Wayne County School District	474	$145,324	0.42727044%	474	$142,249	0.42527175%

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713560	Webster County School District	217	$66,424	0.19529356%	213	$63,903	0.19104677%
713570	West Bolivar School District	204	$62,435	0.18356693%	212	$63,603	0.19014878%
713580	West Jasper School District	196	$60,006	0.17642571%	199	$59,873	0.17899877%
713590	West Point School District	385	$118,069	0.34713844%	400	$120,222	0.35941936%
713600	West Tallahatchie School District	136	$41,572	0.12222761%	138	$41,426	0.12384740%
713610	Western Line School District	268	$82,198	0.24167390%	260	$78,021	0.23325217%
713620	Wilkinson County School District	151	$46,251	0.13598385%	155	$46,657	0.13948734%
713630	Winona County School District	163	$50,009	0.14703395%	143	$42,928	0.12833733%
713640	Yazoo City School District	296	$90,687	0.26663058%	274	$82,326	0.24612331%
713650	Yazoo County School District	190	$58,165	0.17101341%	193	$58,046	0.17353602%
	Total School Districts	58,193	$17,853,915	52.49277421%	58,149	$17,466,108	52.21705543%
CAFR STATE AGENCIES							
721340	MS State Board of Examiners for Prof Counselors	1	$307	0.00090205%	1	$275	0.00082315%
721350	MS Dept Of Child Protection Services	1422	$436,304	1.28278853%	1,525	$458,011	1.36928076%
721360	MS Board Of Optometry	1	$307	0.00090205%	1	$300	0.00089799%
721380	Office Of State Public Defender	19	$5,957	0.01751478%	20	$6,007	0.01795974%
721390	Board Of Tax Appeals	6	$1,739	0.00511161%	6	$1,652	0.00493893%
721410	MS State Board Of Physical Therapy	3	$920	0.00270615%	3	$901	0.00269396%
721430	Military Department - Adjutant General's Office	92	$28,098	0.08261263%	94	$28,285	0.08456046%
721470	Mississippi State Bar	18	$5,650	0.01661273%	21	$6,158	0.01840874%
721480	MS Capital Post-Conviction Counsel	8	$2,480	0.00729156%	8	$2,303	0.00688457%
721490	MS Board Of Geologists	1	$307	0.00090205%	1	$300	0.00089799%
721500	MS Dept Of Transportation	2858	$876,877	2.57813058%	2,925	$878,577	2.62661245%
721510	South MS Regional Center	0	$0	0.00000000%	375	$112,563	0.33652069%
721520	MS Dept Of Corrections	1759	$539,697	1.58677897%	1,922	$577,308	1.72593132%
721530	Archives & History Dept	145	$44,589	0.13109776%	135	$40,575	0.12130310%
721540	Legislative Peer Committee	23	$6,929	0.02037127%	21	$6,283	0.01878290%
721550	MS Public Service Commission	78	$23,854	0.07013429%	80	$24,029	0.07183897%
721560	Dept Of Environmental Quality	369	$113,186	0.33278083%	369	$110,836	0.33135726%
721570	MS State Hospital	1289	$395,601	1.16311673%	1,350	$405,422	1.21205817%
721590	MS Real Estate Commission	18	$5,650	0.01661273%	19	$5,707	0.01706176%
721600	Mississippi State Senate Staff	36	$11,019	0.03239859%	37	$10,988	0.03285136%
721610	Mississippi State Senate Members	43	$13,295	0.03908878%	44	$13,166	0.03936177%
721620	MS House Of Representatives Staff	49	$14,957	0.04397488%	49	$14,718	0.04400137%

Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2019 and June 30, 2018

		Fiscal Year Ending June 30, 2019			Fiscal Year Ending June 30, 2018		
Group Number	Employer Name	FY 2019 Average Employee Enrollment	FY 2019 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total
721630	MS House Of Representatives Members	106	$32,394	0.09524132%	107	$32,014	0.09571046%
721640	Attorney General'S Office	277	$84,909	0.24964200%	281	$84,378	0.25225956%
721650	MS Arts Commission	11	$3,375	0.00992254%	10	$3,079	0.00920437%
721660	Boswell Regional Center	1221	$374,457	1.10095053%	556	$167,105	0.49958019%
721670	MS Highway Safety Patrol (Dept Of Public Safety)	982	$301,335	0.88596224%	979	$294,085	0.87920426%
721680	State Insurance Department	121	$37,098	0.10907273%	127	$38,122	0.11396954%
721690	Ellisville State School	1344	$412,322	1.21227839%	1,099	$330,230	0.98726205%
721700	MS Port Authority/Gulfport	31	$9,485	0.02788834%	28	$8,385	0.02506881%
721710	State Dept Of Health	1627	$499,020	1.46718234%	1,673	$502,391	1.50195836%
721720	State Soil & Water Conservation	11	$3,349	0.00984737%	9	$2,703	0.00808188%
721730	Banking & Consumer Finance	69	$21,272	0.06254205%	70	$21,051	0.06293393%
721740	Yellow Creek Port Authority	9	$2,761	0.00811844%	9	$2,703	0.00808188%
721750	MS Workers Compensation Commission	53	$16,235	0.04773341%	54	$16,170	0.04834164%
721760	Veterans Home Purchase Board	17	$5,062	0.01488380%	17	$5,081	0.01519095%
721770	MS State Personnel Board	40	$12,196	0.03585644%	43	$12,966	0.03876311%
721780	State Veterans Affairs Board	433	$132,821	0.39051195%	454	$136,367	0.40768617%
721790	State Fair Commission	19	$5,804	0.01706376%	17	$5,181	0.01549028%
721800	MS Dept Of Information Technology Services	111	$34,158	0.10042810%	122	$36,745	0.10985376%
721810	State Aid Road Construction	47	$14,522	0.04269698%	49	$14,718	0.04400137%
721820	Rehabilitation Services	863	$264,646	0.77809224%	888	$266,802	0.79763710%
721830	MS Gaming Commission	103	$31,652	0.09306137%	106	$31,839	0.09518664%
721840	MS Department Of Revenue	639	$196,100	0.57655951%	696	$208,906	0.62455007%
721850	Joint Legislative Budget Office	24	$7,363	0.02164917%	23	$6,933	0.02072854%
721860	MS Finance And Administration	406	$124,614	0.36638215%	403	$121,174	0.36226299%
721870	MS Cosmetology Board	8	$2,557	0.00751707%	8	$2,428	0.00725873%
721880	Board Social Workers, Marriage, Family Therapists	3	$920	0.00270615%	3	$901	0.00269396%
721890	MS Library Commission	43	$13,039	0.03833707%	41	$12,365	0.03696714%
721900	MS Emergency Management	110	$33,698	0.09907502%	111	$33,441	0.09997590%
721910	MS Secretary Of State	89	$27,357	0.08043268%	93	$27,859	0.08328831%
721920	MS Dept Of Human Services	1406	$431,395	1.26835575%	1,451	$435,759	1.30275487%
721930	MS Board Of Nursing	24	$7,414	0.02179951%	26	$7,785	0.02327283%
721940	MS Dept Of Education	563	$172,834	0.50815415%	581	$174,564	0.52188021%
721950	MS Community College Board	65	$19,866	0.05840766%	46	$13,667	0.04085842%
721960	Military Department - Army Guard	238	$72,892	0.21431176%	224	$67,257	0.20107429%
721970	Military Department - Air Guard	168	$51,646	0.15184488%	167	$50,036	0.14958969%

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		Fiscal Year Ending June 30, 2019			Fiscal Year Ending June 30, 2018		
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721980	Military Department - Ycp (Shelby Base Ops)	63	$19,303	0.05675390%	63	$18,898	0.05649836%
721990	Educational Television (MS Public Broadcasting)	86	$26,232	0.07712517%	84	$25,181	0.07528126%
722010	Pearl River Basin Development Dist.	0	$0	0.00000000%	3	$876	0.00261913%
722020	MS Dept Of Wildlife, Fisheries & Parks	488	$149,824	0.44050049%	495	$148,807	0.44487781%
722040	Public Employees Retirement System	148	$45,279	0.13312737%	146	$43,804	0.13095646%
722050	MS Bureau Of Narcotics	125	$38,325	0.11268093%	130	$39,173	0.11711249%
722060	North MS Regional Center	808	$247,746	0.72840439%	756	$226,928	0.67842930%
722070	MS Oil & Gas Board	26	$7,926	0.02330293%	25	$7,634	0.02282384%
722080	MS Animal Health Board	23	$6,929	0.02037127%	25	$7,559	0.02259934%
722090	State Treasurer's Office	35	$10,636	0.03127102%	33	$9,962	0.02978324%
722110	Medicaid Division	884	$271,242	0.79748629%	919	$275,938	0.82495087%
722120	MS Dept Of Agriculture & Commerce	169	$51,952	0.15274693%	166	$49,761	0.14876654%
722130	MS Office Of State Auditor	127	$38,964	0.11456019%	122	$36,745	0.10985376%
722150	Governor's Office	23	$7,005	0.02059678%	21	$6,283	0.01878290%
722170	MS State Board Of Pharmacy	15	$4,602	0.01353073%	16	$4,756	0.01421813%
722180	MS Supreme Court	240	$73,582	0.21634137%	242	$72,639	0.21716323%
722190	Barber Examiners Board	3	$920	0.00270615%	3	$901	0.00269396%
722200	Grand Gulf Military	4	$1,278	0.00375854%	4	$1,201	0.00359195%
722220	MS Development Authority	206	$63,202	0.18582205%	214	$64,404	0.19254341%
722230	Mental Health Dept Of MS	80	$24,672	0.07253976%	79	$23,779	0.07109065%
722240	MS Motor Vehicle Commission	3	$920	0.00270615%	3	$901	0.00269396%
722250	District Attorneys & Staff	191	$58,447	0.17184029%	191	$57,295	0.17129105%
722260	State Architecture Board	2	$614	0.00180410%	2	$626	0.00187081%
722270	East MS State Hospital	934	$286,403	0.84206253%	949	$285,150	0.85248915%
722280	MS State Board Of Contractors	15	$4,602	0.01353073%	15	$4,506	0.01346981%
722290	State Fire Academy	57	$17,360	0.05104093%	55	$16,520	0.04938929%
722310	Hudspeth Center	0	$0	0.00000000%	636	$191,159	0.57149400%
722320	Professional Engineers & Land Surveyors Board	5	$1,457	0.00428473%	5	$1,502	0.00448994%
722360	MS Ethics Commission	6	$1,841	0.00541229%	6	$1,677	0.00501376%
722370	Nursing Home Administrators Board	2	$614	0.00180410%	2	$601	0.00179597%
722390	MS Judicial Performance Commission	3	$920	0.00270615%	4	$1,076	0.00321779%
722450	MS Dept Of Employment Security	398	$122,160	0.35916576%	414	$124,252	0.37146736%
722490	State Dental Examiners Board	4	$1,227	0.00360820%	6	$1,752	0.00523826%
722510	MS Forestry Commission	249	$76,420	0.22468532%	255	$76,444	0.22853773%
722520	Medical Licensure Board	21	$6,494	0.01909337%	16	$4,906	0.01466712%

Schedule A - Allocation Schedule for Employers

As of the Measurement Dates of June 30, 2019 and June 30, 2018

		Fiscal Year Ending June 30, 2019			Fiscal Year Ending June 30, 2018		
Group Number	Employer Name	FY 2019 Average Employee Enrollment	FY 2019 Implicit Subsidy Cost	Percentage Relationship to Total	FY 2018 Average Employee Enrollment	FY 2018 Implicit Subsidy Cost	Percentage Relationship to Total
722530	Public Accountancy Board Of MS	5	$1,534	0.00451024%	5	$1,452	0.00434027%
722590	Board Of Funeral Services	1	$307	0.00090205%	1	$300	0.00089799%
722600	Administrative Office Of The Courts/Trial Support	273	$83,886	0.24663517%	279	$83,678	0.25016426%
722620	MS Dept Of Marine Resources	141	$43,234	0.12711371%	136	$40,925	0.12235075%
722630	Mississippi Auctioneers Commission	0	$0	0.00000000%	1	$200	0.00059866%
	Total CAFR State Agencies	25,379	$7,786,350	22.89287043%	26,100	$7,839,705	23.43776423%
UNIVERSITIES/OTHER STATE AGENCIES							
721370	Charter School Authorizer Board	1	$384	0.00112756%	2	$501	0.00149665%
721460	MS Business Finance Corp	4	$1,227	0.00360820%	4	$1,201	0.00359195%
721580	MS Industries For The Blind	86	$26,385	0.07757619%	65	$19,449	0.05814467%
722100	Pearl River Valley Water Supply	85	$26,130	0.07682449%	88	$26,357	0.07879837%
722160	Pat Harrison Waterway District	30	$9,255	0.02721180%	34	$10,062	0.03008257%
722210	Tombigbee River Valley Water Mgt	13	$4,091	0.01202732%	12	$3,654	0.01092551%
722330	University Medical Center	8431	$2,586,529	7.60472223%	8,175	$2,455,644	7.34141931%
722340	University Of Southern MS	1996	$612,232	1.80003834%	2,022	$607,294	1.81558038%
722400	Alcorn State University	617	$189,146	0.55611307%	637	$191,360	0.57209265%
722410	Jackson State University	963	$295,582	0.86904883%	1,034	$310,631	0.92866839%
722420	University Of Mississippi	2920	$895,823	2.63383209%	2,915	$875,573	2.61763258%
722430	Mississippi State University	4319	$1,324,942	3.89549765%	4,281	$1,285,801	3.84405854%
722470	MS University Of Women	335	$102,908	0.30256219%	340	$102,225	0.30561496%
722480	MS Valley State University	433	$132,873	0.39066229%	443	$133,188	0.39818247%
722540	University Press Of MS	20	$6,136	0.01804098%	20	$6,007	0.01795974%
722550	MS Institutions Of Higher Learning	79	$24,314	0.07148737%	80	$23,904	0.07146481%
722560	Delta State University	465	$142,563	0.41915200%	471	$141,323	0.42250296%
722570	MS Prison Industries	24	$7,389	0.02172434%	31	$9,161	0.02738861%
	Total Universities/Other State Agencies	20,821	$6,387,909	18.78125693%	20,652	$6,203,335	18.54560512%
	Grand Total All	110,859	$34,012,135	100.00000000%	111,360	$33,449,049	100.00000000%

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Difference Between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
LIBRARIES:															
711420	Choctaw County Library	0	14,033	21	0	1,046	11,542	12,609	728	201	0	929	778	2,137	2,915
711430	Amory Municipal Library	18,524	15,946	24	0	1,189	62	1,275	827	228	5,047	6,102	884	(980)	(96)
711440	Evans Memorial Library	13,893	15,309	23	0	1,141	222	1,386	794	219	1,282	2,295	849	(299)	550
711450	Wilkinson County Library System	20,839	17,222	26	0	1,284	4,698	6,008	893	247	4,636	5,776	955	310	1,265
711460	Covington County Library System	34,732	38,909	59	1	2,901	1,758	4,719	2,018	557	7	2,582	2,157	418	2,575
711470	Sharkey Issaquena County Library System	20,839	22,963	35	0	1,712	392	2,139	1,191	329	0	1,520	1,273	88	1,361
711490	Wayne Co Library System	69,464	72,078	109	1	5,374	2,346	7,830	3,738	1,032	3,388	8,158	3,996	(30)	3,966
711500	Benton Co Library System	20,839	24,876	38	0	1,855	1,905	3,798	1,290	356	3,902	5,548	1,379	(692)	687
711510	Lamar Co Library	120,983	132,036	200	2	9,844	8,911	18,957	6,847	1,890	556	9,293	7,321	2,065	9,386
711520	Bolivar Co Library	90,303	84,197	127	2	6,277	14,586	20,992	4,366	1,205	12,221	17,792	4,668	1,347	6,015
711530	Carnegie Public Library	60,781	61,872	94	1	4,613	5,212	9,920	3,208	886	3,949	8,043	3,431	503	3,934
711540	Carroll Co Library System	13,893	13,395	20	0	999	165	1,184	695	192	1,809	2,696	743	(322)	421
711550	Central Miss Regional Library	480,458	523,041	791	10	38,994	3,598	43,393	27,122	7,487	6,178	40,787	29,000	(573)	28,427
711560	Copiah-Jefferson Regional Library Sysem	33,574	33,806	51	1	2,520	2,413	4,985	1,753	484	2,923	5,160	1,874	92	1,966
711570	Dixie Regional Library System	97,249	105,884	160	2	7,894	2,423	10,479	5,491	1,516	652	7,659	5,871	485	6,356
711580	East Miss Regional Library	61,939	65,061	98	1	4,850	2,148	7,097	3,374	931	2,371	6,676	3,607	128	3,735
711590	Elizabeth Jones Library	34,732	38,271	58	1	2,853	142	3,054	1,985	548	4,221	6,754	2,122	(971)	1,151
711600	First Regional Library	532,556	575,345	870	11	42,893	5,414	49,188	29,834	8,235	7,270	45,339	31,900	80	31,980
711610	Greenwood-Leflore Public Library System	54,413	63,148	95	1	4,708	2,846	7,650	3,275	904	2,930	7,109	3,501	(202)	3,299
711620	Hancock Co Library System	166,134	169,031	256	3	12,602	0	12,861	8,765	2,420	19,128	30,313	9,372	(3,953)	5,419
711630	Harriette Person Memorial Library	13,893	15,309	23	0	1,141	262	1,426	794	219	0	1,013	849	58	907
711640	Harrison Co Library System	324,743	346,993	525	7	25,869	1,954	28,355	17,993	4,967	9,592	32,552	19,239	(1,332)	17,907
711650	The Library - Hattiesburg; Petal	126,193	149,258	226	3	11,128	12,491	23,848	7,740	2,136	0	9,876	8,276	2,609	10,885
711660	Judge George W. Armstrong Library	50,361	47,839	72	1	3,567	1,493	5,133	2,481	685	11,754	14,920	2,652	(2,012)	640
711670	Humphreys Co Library System	16,787	22,325	34	0	1,664	4,605	6,303	1,158	320	4,393	5,871	1,238	(27)	1,211
711680	Jackson-George Regional Library	432,991	470,737	712	9	35,095	14,426	50,242	24,410	6,738	3,478	34,626	26,100	2,801	28,901
711690	Jackson-Hinds Library System	478,721	521,765	789	10	38,899	22,616	62,314	27,056	7,469	19,639	54,164	28,930	1,765	30,695
711700	Jennie Stephens Smith Library	30,680	45,926	69	1	3,424	12,621	16,115	2,381	657	0	3,038	2,546	2,448	4,994
711710	Kemper-Newton Library	54,413	56,131	85	1	4,185	11,494	15,765	2,911	803	5,122	8,836	3,112	1,477	4,589
711720	Laurel-Jones Co Library	82,199	84,197	127	2	6,277	2,361	8,767	4,366	1,205	4,911	10,482	4,668	(277)	4,391
711730	Lee-Itawamba Library System	163,819	176,048	266	3	13,125	4,121	17,515	9,129	2,520	4,405	16,054	9,761	240	10,001
711740	Lincoln-Lawrence-Franklin Regional Library System	116,931	129,484	196	2	9,653	3,035	12,886	6,714	1,853	9,467	18,034	7,179	(1,417)	5,762
711750	Long Beach Public Library	34,153	38,271	58	1	2,853	766	3,678	1,985	548	14	2,547	2,122	147	2,269
711760	Columbus-Lowndes Public Library	82,778	89,937	136	2	6,705	979	7,822	4,664	1,287	2,124	8,075	4,987	(290)	4,697
711770	Madison Co-Canton Public Library	182,921	201,562	305	4	15,027	10,840	26,176	10,452	2,885	6,437	19,774	11,176	692	11,868
711780	Marks-Quitman Co Public Library	13,893	15,309	23	0	1,141	57	1,221	794	219	4,101	5,114	849	(1,033)	(184)
711790	Marshall Co Library System	41,678	45,926	69	1	3,424	783	4,277	2,381	657	0	3,038	2,546	177	2,723
711800	Meridian-Lauderdale Co Library	111,142	113,538	172	2	8,465	13,883	22,522	5,888	1,625	10,166	17,679	6,295	1,731	8,026
711810	Mid Miss Regional Library System	209,549	227,076	343	4	16,929	3,316	20,592	11,775	3,250	9,946	24,971	12,590	(1,739)	10,851
711820	Neshoba Co Public Library	30,101	37,633	57	1	2,806	5,402	8,266	1,951	539	3,882	6,372	2,087	20	2,107
711830	Northeast Regional Library	119,825	132,036	200	2	9,844	1,907	11,953	6,847	1,890	974	9,711	7,321	149	7,470
711840	Noxubee Co Library	20,839	17,222	26	0	1,284	636	1,946	893	247	4,636	5,776	955	(697)	258

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Difference Between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
711850	Oktibbeha Co Library System	42,257	45,926	69	1	3,424	2,453	5,947	2,381	657	4,443	7,481	2,546	(332)	2,214
711860	Pearl River Co Library System	63,675	68,888	104	1	5,136	0	5,241	3,572	986	2,592	7,150	3,820	(575)	3,245
711870	Pike-Amite-Walthall Library System	116,931	114,176	173	2	8,512	2,225	10,912	5,921	1,634	11,590	19,145	6,331	(1,641)	4,690
711880	Pine Forest Regional Library	71,200	76,543	116	1	5,706	0	5,823	3,969	1,096	11,925	16,990	4,244	(2,845)	1,399
711890	Yazoo Library Association	27,207	20,411	31	0	1,522	740	2,293	1,058	292	8,341	9,691	1,132	(1,427)	(295)
711900	South Miss Regional Library	61,939	77,180	117	1	5,754	7,596	13,468	4,002	1,105	4,321	9,428	4,279	405	4,684
711910	Sunflower Public Library	89,145	88,024	133	2	6,562	2,256	8,953	4,564	1,260	11,146	16,970	4,881	(1,586)	3,295
711920	Tallahatchie Co Library	13,314	22,963	35	0	1,712	6,873	8,620	1,191	329	4,951	6,471	1,273	107	1,380
711930	Tombigbee Regional Library System	55,571	59,320	90	1	4,422	0	4,513	3,076	849	3,343	7,268	3,289	(781)	2,508
711940	Warren Co-Vicksburg Public Library System	60,202	68,888	104	1	5,136	6,395	11,636	3,572	986	3,801	8,359	3,820	327	4,147
711950	Washington Co Library System	93,197	98,867	149	2	7,371	0	7,522	5,127	1,415	4,636	11,178	5,482	(938)	4,544
711960	Yalobusha Co Public Library System	7,525	11,481	17	0	856	2,694	3,567	595	164	4,502	5,261	637	(520)	117
	Total Libraries	5,386,918	5,823,612	8,806	105	434,167	232,063	675,141	301,985	83,359	273,102	658,446	322,893	(4,685)	318,208
COMMUNITY COLLEGES:															
711970	Coahoma Community College	1,469,159	1,644,389	2,486	31	122,594	87,915	213,026	85,270	23,538	0	108,808	91,174	19,749	110,923
711980	Copiah-Lincoln Community College	2,059,602	2,259,918	3,417	43	168,483	5,612	177,555	117,188	32,348	253	149,789	125,303	1,415	126,718
711990	East Central Community College	1,358,017	1,539,143	2,327	29	114,747	49,498	166,601	79,812	22,031	45,283	147,126	85,339	(376)	84,963
712000	East MS Community College	2,025,449	2,174,446	3,288	41	162,111	60,312	225,752	112,756	31,125	82,592	226,473	120,564	(832)	119,732
712010	Hinds Community College	7,287,910	8,104,579	12,254	153	604,218	292,038	908,663	420,262	116,009	0	536,271	449,365	66,830	516,195
712020	Holmes Community College	2,398,816	2,599,895	3,931	49	193,829	0	197,809	134,817	37,215	66,019	238,051	144,153	(14,742)	129,411
712030	Itawamba Community College	2,568,424	2,826,333	4,273	53	210,711	16,167	231,204	146,559	40,456	68,521	255,536	156,708	(11,827)	144,881
712040	Jones Co Junior College	2,431,812	2,669,421	4,036	50	199,012	25,233	228,331	138,423	38,210	5,863	182,496	148,008	5,356	153,364
712050	Meridian Community College	2,101,280	2,314,136	3,499	44	172,525	116,259	292,327	119,999	33,125	0	153,124	128,309	27,666	155,975
712060	MS Delta Community College	1,587,827	1,784,079	2,698	34	133,008	34,806	170,546	92,513	25,537	33,221	151,271	98,920	(1,438)	97,482
712070	MS Gulf Coast Community College	4,546,984	5,013,536	7,581	95	373,773	143,850	525,299	259,976	71,764	12,858	344,598	277,979	28,327	306,306
712080	Northeast MS Community College	1,994,190	2,254,178	3,408	43	168,055	139,106	310,612	116,890	32,266	0	149,156	124,985	30,930	155,915
712090	Northwest MS Community College	3,792,723	4,159,449	6,289	78	310,098	110,566	427,031	215,688	59,538	786	276,012	230,624	26,588	257,212
712100	Pearl River Community College	2,589,263	2,883,740	4,360	54	214,991	94,518	313,923	149,536	41,278	0	190,814	159,891	21,295	181,186
712110	Southwest MS Community College	1,264,241	1,445,378	2,185	27	107,757	62,769	172,738	74,950	20,689	0	95,639	80,140	12,653	92,793
	Total Community Colleges	39,475,697	43,672,620	66,032	824	3,255,912	1,238,649	4,561,417	2,264,639	625,129	315,396	3,205,164	2,421,462	211,594	2,633,056
SCHOOL DISTRICTS:															
712120	Aberdeen School District	1,098,686	1,206,821	1,825	23	89,972	9,860	101,680	62,580	17,274	82,992	162,846	66,913	(16,311)	50,602
712130	Alcorn County School District	2,722,981	3,047,669	4,608	57	227,212	112,621	344,498	158,037	43,624	40,781	242,442	168,980	12,472	181,452
712140	Amite County School District	1,165,834	1,330,564	2,012	25	99,197	70,096	171,330	68,996	19,046	29,706	117,748	73,774	6,113	79,887
712150	Amory School District	1,285,659	1,442,827	2,182	27	107,567	31,535	141,311	74,818	20,653	2,836	98,307	79,999	5,274	85,273
712160	Attala County School District	1,289,132	1,444,740	2,184	27	107,709	43,906	153,826	74,917	20,680	0	95,597	80,105	9,266	89,371
712170	Baldwyn School District	768,733	856,001	1,294	16	63,817	65,831	130,958	44,388	12,253	0	56,641	47,462	15,378	62,840
712180	Bay St. Louis-Waveland School	1,569,882	1,710,088	2,586	32	127,492	40,633	170,743	88,676	24,478	10,895	124,049	94,817	8,920	103,737
712200	Benton County School District	1,170,465	1,241,265	1,877	23	92,540	54,361	148,801	64,366	17,767	35,093	117,226	68,823	6,808	75,631
712210	Biloxi School District	4,365,221	4,998,228	7,557	94	372,631	471,510	851,792	259,183	71,545	0	330,728	277,131	103,424	380,555
712220	Booneville School District	987,544	1,093,283	1,653	21	81,507	8,227	91,408	56,692	15,649	14,613	86,954	60,618	(1,798)	58,820

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

				Deferred Outflows of Resources					Deferred Inflows of Resources						
Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
712230	Brookhaven School District	2,718,929	2,929,028	4,429	55	218,367	57,616	280,467	151,884	41,926	43,987	237,797	162,402	6,239	168,641
712240	Calhoun County School District	2,202,581	2,471,686	3,737	47	184,271	83,459	271,514	128,169	35,380	9,515	173,064	137,045	14,473	151,518
712250	Canton School District	2,673,198	3,072,545	4,646	58	229,066	168,277	402,047	159,326	43,980	126,546	329,852	170,360	6,908	177,268
712260	Carroll County School District	988,701	1,005,897	1,521	19	74,992	84,221	160,753	52,161	14,398	64,686	131,245	55,773	8,414	64,187
712270	Chickasaw County School District	411,573	443,309	670	8	33,050	0	33,728	22,988	6,346	17,369	46,703	24,580	(4,081)	20,499
712280	Choctaw County School District	1,553,095	1,717,742	2,597	32	128,062	42,900	173,591	89,073	24,588	5,459	119,120	95,242	7,788	103,030
712290	Claiborne County School District	1,438,479	1,472,168	2,226	28	109,754	24,119	136,127	76,339	21,073	91,427	188,839	81,625	(11,829)	69,796
712300	Clarksdale School District	2,187,531	2,352,407	3,557	44	175,378	0	178,979	121,984	33,672	376,221	531,877	130,431	(90,807)	39,624
712320	Cleveland School District	3,029,200	3,223,717	4,874	61	240,337	0	245,272	167,165	46,144	120,320	333,629	178,741	(24,447)	154,294
712330	Clinton School District	3,711,103	4,219,407	6,380	80	314,568	300,344	621,372	218,797	60,397	0	279,194	233,948	64,801	298,749
712340	Coahoma Co Agriculture High School District	207,813	186,891	283	4	13,933	0	14,220	9,691	2,675	69,811	82,177	10,362	(15,311)	(4,949)
712350	Coahoma County School District	1,504,470	1,676,282	2,535	32	124,971	22,642	150,180	86,923	23,994	121,596	232,513	92,943	(23,333)	69,610
712360	Coffeeville School District	632,699	692,710	1,047	13	51,643	7,904	60,607	35,920	9,915	11,477	57,312	38,408	(1,213)	37,195
712370	Columbia School District	1,340,651	1,549,349	2,343	29	115,508	100,581	218,461	80,341	22,177	42,984	145,502	85,905	11,906	97,811
712380	Columbus School District	3,213,279	3,418,900	5,169	64	254,888	18,945	279,066	177,287	48,938	226,439	452,664	189,564	(42,677)	146,887
712390	Copiah County School District	2,008,083	2,228,026	3,369	42	166,105	35,782	205,298	115,534	31,892	13,961	161,387	123,535	3,485	127,020
712400	Corinth School District	1,866,261	2,072,389	3,133	39	154,502	71,217	228,891	107,464	29,664	17,564	154,692	114,905	13,493	128,398
712410	Covington County School District	2,643,676	2,944,336	4,452	56	219,508	105,830	329,846	152,678	42,145	0	194,823	163,251	22,556	185,807
712420	Desoto County School District	22,163,582	25,138,483	38,010	474	1,874,141	1,643,076	3,555,701	1,303,553	359,832	0	1,663,385	1,393,822	361,123	1,754,945
712440	Durant School District	364,685	0	0	0	0	416	416	0	0	329,694	329,694	0	(60,970)	(60,970)
712450	East Jasper School District	937,182	1,084,990	1,641	20	80,889	89,650	172,200	56,262	15,531	19,871	91,664	60,158	13,034	73,192
712460	East Tallahatchie School District	1,254,400	1,333,754	2,017	25	99,435	11,923	113,400	69,162	19,091	40,681	128,934	73,951	(5,328)	68,623
712470	Enterprise School District	786,099	860,466	1,301	16	64,150	41,671	107,138	44,619	12,317	1,513	58,449	47,709	10,367	58,076
712480	Forest School District	1,315,181	1,466,427	2,217	28	109,326	86,462	198,033	76,041	20,990	0	97,031	81,307	20,553	101,860
712490	Forrest County School District	2,211,843	2,462,118	3,723	46	183,557	86,544	273,870	127,673	35,243	10,558	173,474	136,514	15,575	152,089
712500	Forrest Co Agriculture High School Distict	528,504	554,933	839	10	41,372	2,588	44,809	28,776	7,943	30,424	67,143	30,769	(5,356)	25,413
712510	Franklin County School District	1,281,607	1,407,745	2,129	27	104,951	1,557	108,664	72,998	20,150	22,125	115,273	78,053	(5,500)	72,553
712520	George County School District	3,428,617	3,894,739	5,889	73	290,363	298,634	594,959	201,961	55,749	0	257,710	215,947	67,581	283,528
712530	Greene County School District	1,797,376	1,946,732	2,943	37	145,134	9,629	157,743	100,948	27,865	30,501	159,314	107,938	(3,467)	104,471
712540	Greenville School District	4,446,841	4,786,460	7,237	90	356,843	0	364,170	248,201	68,513	357,383	674,097	265,389	(82,762)	182,627
712550	Greenwood School District	2,595,052	2,974,315	4,497	56	221,743	159,096	385,392	154,233	42,574	2,149	198,956	164,913	31,157	196,070
712560	Grenada School District	3,816,457	4,262,144	6,444	80	317,754	197,760	522,038	221,013	61,008	0	282,021	236,318	46,208	282,526
712570	Gulfport School District	4,825,997	5,354,150	8,096	101	399,166	226,708	634,071	277,639	76,639	0	354,278	296,865	52,031	348,896
712580	Hancock County School District	3,147,289	3,491,615	5,279	66	260,309	125,845	391,499	181,057	49,979	0	231,036	193,595	30,224	223,819
712590	Harrison County School District	11,695,388	13,100,255	19,808	247	976,659	556,239	1,552,953	679,312	187,517	0	866,829	726,354	121,845	848,199
712600	Hattiesburg School District	3,800,249	4,115,437	6,223	78	306,817	14,922	328,040	213,406	58,908	283,322	555,636	228,184	(69,459)	158,725
712610	Hazlehurst School District	1,472,054	1,530,213	2,314	29	114,081	179,354	295,778	79,349	21,903	69,534	170,786	84,844	32,532	117,376
712630	Hinds County School District	3,952,490	4,101,404	6,201	77	305,771	0	312,049	212,678	58,707	417,061	688,446	227,405	(89,473)	137,932
712640	Hollandale School District	627,490	747,565	1,130	14	55,733	48,723	105,600	38,765	10,701	13,859	63,325	41,449	5,371	46,820
712650	Holly Springs School District	1,229,509	1,342,046	2,029	25	100,053	11,794	113,901	69,592	19,210	5,474	94,276	74,411	1,835	76,246
712660	Holmes County School District	2,505,906	3,073,183	4,647	58	229,114	316,852	550,671	159,360	43,989	83,977	287,326	170,395	38,089	208,484
712670	Houston School District	1,602,877	1,713,915	2,591	32	127,777	12,700	143,100	88,875	24,533	49,225	162,633	95,029	(6,220)	88,809
712680	Humphreys County School District	1,560,041	1,697,969	2,567	32	126,588	28,061	157,248	88,048	24,305	21,656	134,009	94,145	1,456	95,601

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

				Deferred Outflows of Resources					Deferred Inflows of Resources						
Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
712710	Itawamba County School District	2,952,211	3,152,915	4,767	59	235,058	72,116	312,000	163,494	45,131	70,313	278,938	174,816	5,686	180,502
712720	Jackson County School District	6,715,413	7,587,279	11,472	143	565,652	369,582	946,849	393,438	108,604	0	502,042	420,682	78,899	499,581
712730	Jackson Independent School District	25,900,156	27,659,284	41,821	522	2,062,074	0	2,104,417	1,434,269	395,914	1,008,125	2,838,308	1,533,590	(217,375)	1,316,215
712740	Jefferson County School District	1,256,137	1,418,588	2,145	27	105,760	33,454	141,386	73,561	20,306	56,262	150,129	78,655	(7,820)	70,835
712750	Jefferson Davis Co School District	1,417,640	1,505,974	2,277	28	112,274	0	114,579	78,092	21,556	103,950	203,598	83,500	(22,834)	60,666
712760	Jones County School District	6,956,220	7,794,582	11,785	147	581,107	383,441	976,480	404,187	111,571	0	515,758	432,177	90,125	522,302
712770	Kemper County School District	1,391,013	1,460,687	2,209	28	108,898	57,329	168,464	75,744	20,908	53,602	150,254	80,989	3,228	84,217
712780	Kosciusko School District	1,858,735	2,081,957	3,148	39	155,215	68,654	227,056	107,960	29,801	12,493	150,254	115,436	10,737	126,173
712790	Lafayette County School District	2,562,635	2,843,555	4,299	54	211,995	195,474	411,822	147,452	40,703	0	188,155	157,663	45,324	202,987
712800	Lamar County School District	8,310,186	9,814,667	14,840	185	731,710	843,061	1,589,796	508,938	140,487	0	649,425	544,182	174,400	718,582
712810	Lauderdale County School District	5,302,403	5,838,282	8,828	110	435,260	60,261	504,459	302,743	83,569	13,942	400,254	323,708	9,172	332,880
712820	Laurel School District	3,155,972	3,346,185	5,059	63	249,467	0	254,589	173,516	47,897	131,068	352,481	185,532	(27,028)	158,504
712830	Lawrence County School District	1,714,598	1,898,255	2,870	36	141,520	14,340	158,766	98,434	27,172	34,768	160,374	105,250	(6,035)	99,215
712840	Leake County School District	2,446,283	2,657,302	4,018	50	198,109	17,264	219,441	137,794	38,037	73,477	249,308	147,336	(14,106)	133,230
712850	Lee County School District	5,918,315	6,505,478	9,836	123	485,001	72,407	567,367	337,341	93,119	0	430,460	360,701	17,574	378,275
712860	Leflore County School District	2,060,759	2,334,547	3,530	44	174,047	60,868	238,489	121,058	33,417	101,160	255,635	129,441	(13,563)	115,878
712870	Leland School District	935,446	1,013,551	1,532	19	75,563	48,215	125,329	52,558	14,508	36,189	103,255	56,197	2,058	58,255
712880	Lincoln County School District	2,245,417	2,476,789	3,745	47	184,651	87,081	275,524	128,434	35,453	293	164,180	137,327	19,237	156,564
712890	Long Beach School District	2,191,583	2,443,621	3,695	46	182,178	145,846	331,765	126,714	34,978	0	161,692	135,488	33,918	169,406
712900	Louisville School District	2,533,113	2,788,062	4,216	53	207,857	7,714	219,840	144,575	39,908	53,523	238,006	154,586	(11,616)	142,970
712910	Lowndes County School District	4,356,538	4,988,022	7,542	94	371,870	247,766	627,272	258,653	71,398	37,343	367,394	276,565	38,980	315,545
712920	Lumberton School District	558,605	0	0	0	0	18,606	18,606	0	0	503,947	503,947	0	(88,399)	(88,399)
712930	Madison County School District	9,773,556	10,976,200	16,596	207	818,305	668,003	1,503,111	569,170	157,113	0	726,283	608,584	153,674	762,258
712940	Marion County School District	1,873,786	2,073,027	3,134	39	154,550	67,942	225,665	107,497	29,673	0	137,170	114,941	16,017	130,958
712950	Marshall County School District	2,303,883	2,483,167	3,755	47	185,127	0	188,929	128,764	35,544	84,705	249,013	137,681	(17,823)	119,858
712960	Mccomb School District	2,280,149	2,565,451	3,879	48	191,261	52,845	248,033	133,031	36,722	117,821	287,574	142,243	(19,163)	123,080
712970	Meridian School District	5,320,927	5,683,921	8,594	107	423,752	64,614	497,067	294,739	81,360	138,691	514,790	315,149	(8,767)	306,382
712980	Monroe County School District	1,874,365	2,104,282	3,182	40	156,880	63,702	223,804	109,117	30,121	8,704	147,942	116,674	11,865	128,539
712990	Montgomery County School District	387,261	0	0	0	0	4,582	4,582	0	0	354,519	354,519	0	(65,049)	(65,049)
713000	Moss Point School District	2,068,863	2,307,120	3,488	44	172,002	90,777	266,311	119,635	33,024	0	152,659	127,920	20,935	148,855
713020	Natchez-Adams School District	3,566,387	3,885,809	5,875	73	289,697	109,227	404,872	201,498	55,621	21,644	278,763	215,452	23,447	238,899
713030	Neshoba County School District	2,560,320	2,835,263	4,287	53	211,376	21,988	237,704	147,022	40,584	64,750	252,356	157,203	(11,591)	145,612
713040	Nettleton School District	1,011,277	1,127,089	1,704	21	84,027	17,661	103,413	58,445	16,133	15,996	90,574	62,492	(105)	62,387
713050	New Albany School District	1,927,620	2,145,105	3,243	40	159,923	38,502	201,708	111,234	30,705	0	141,939	118,937	8,091	127,028
713060	Newton County School District	1,419,956	1,576,138	2,383	30	117,505	33,022	152,940	81,730	22,561	14,917	119,208	87,390	4,238	91,628
713070	Newton School District	928,499	1,033,324	1,562	19	77,037	33,329	111,947	53,583	14,791	0	68,374	57,293	7,804	65,097
713080	North Bolivar School District	1,162,361	1,039,065	1,571	20	77,465	16,577	95,633	53,881	14,873	261,706	330,460	57,612	(46,830)	10,782
713090	North Panola School District	1,505,049	1,687,125	2,551	32	125,780	70,992	199,355	87,486	24,149	0	111,635	93,544	15,908	109,452
713100	North Pike School District	1,927,042	2,182,738	3,300	41	162,729	163,902	329,972	113,186	31,244	0	144,430	121,024	37,404	158,428
713110	North Tippah School District	1,011,277	1,092,645	1,652	21	81,460	0	83,133	56,659	15,640	21,139	93,438	60,583	(4,325)	56,258
713120	Noxubee School District	1,700,126	1,625,891	2,458	31	121,215	0	123,704	84,310	23,273	231,406	338,989	90,149	(45,694)	44,455
713130	Ocean Springs School District	4,203,717	4,753,929	7,188	90	354,418	297,932	659,628	246,514	68,048	0	314,562	263,585	64,773	328,358
713140	Okolona School District	637,909	692,072	1,046	13	51,596	12,166	64,821	35,887	9,906	6,315	52,108	38,372	2,046	40,418

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

				Deferred Outflows of Resources					Deferred Inflows of Resources						
Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
713160	Oxford School District	3,532,813	3,863,485	5,842	73	288,033	86,332	380,280	200,341	55,302	9,715	265,358	214,214	21,208	235,422
713170	Pascagoula School District	7,734,215	8,473,897	12,813	160	631,752	258,739	903,464	439,413	121,295	8,310	569,018	469,842	61,028	530,870
713180	Pass Christian School District	1,626,032	1,811,507	2,739	34	135,053	71,057	208,883	93,935	25,930	0	119,865	100,440	16,895	117,335
713190	Pearl School District	3,219,068	3,561,142	5,384	67	265,493	89,063	360,007	184,663	50,974	47,254	282,891	197,450	6,433	203,883
713200	Pearl River Co School District	2,208,949	2,465,308	3,728	46	183,795	161,566	349,135	127,838	35,288	0	163,126	136,691	35,874	172,565
713210	Perry County School District	1,200,566	1,326,099	2,005	25	98,864	18,988	119,882	68,765	18,982	401	88,148	73,527	4,401	77,928
713220	Petal School District	3,243,380	3,654,906	5,526	69	272,483	103,113	381,191	189,525	52,316	0	241,841	202,649	21,038	223,687
713230	Philadelphia School District	920,395	1,042,254	1,576	20	77,703	26,838	106,137	54,046	14,919	18,153	87,118	57,789	152	57,941
713240	Picayune School District	3,588,963	4,003,813	6,054	75	298,495	235,905	540,529	207,617	57,310	0	264,927	221,994	55,130	277,124
713250	Pontotoc School District	1,884,206	2,124,693	3,213	40	158,402	97,723	259,378	110,176	30,413	0	140,589	117,805	21,210	139,015
713260	Pontotoc County School District	2,719,508	3,070,631	4,643	58	228,924	97,454	331,079	159,227	43,953	37,669	240,849	170,253	8,939	179,192
713270	Poplarville School District	1,630,084	1,824,902	2,759	34	136,051	73,127	211,971	94,630	26,122	0	120,752	101,183	15,660	116,843
713280	Prentiss County School District	2,208,370	2,395,144	3,621	45	178,564	74,827	257,057	124,200	34,284	22,465	180,949	132,801	13,271	146,072
713290	Quitman School District	1,687,391	1,859,984	2,812	35	138,667	7,411	148,925	96,449	26,624	79,082	202,155	103,128	(18,868)	84,260
713300	Quitman County School District	1,315,760	1,457,497	2,204	27	108,660	88,311	199,202	75,578	20,863	0	96,441	80,812	20,376	101,188
713310	Rankin County School District	15,252,513	17,135,961	25,910	323	1,277,532	770,663	2,074,428	888,583	245,284	0	1,133,867	950,116	169,634	1,119,750
713320	Richton School District	610,124	649,336	982	12	48,410	0	49,404	33,671	9,295	30,350	73,316	36,003	(6,670)	29,333
713330	Scott County School District	3,443,089	3,742,930	5,659	71	279,045	156,060	440,835	194,089	53,576	27,918	275,583	207,530	34,915	242,445
713340	Senatobia School District	1,395,065	1,633,545	2,470	31	121,785	116,021	240,307	84,707	23,383	25,081	133,171	90,573	16,017	106,590
713360	Simpson County School District	3,122,398	3,409,970	5,156	64	254,222	71,539	330,981	176,824	48,810	12,439	238,073	189,068	16,877	205,945
713370	Smith County School District	2,258,152	2,441,069	3,691	46	181,988	20,044	205,769	126,581	34,941	43,840	205,362	135,347	(4,773)	130,574
713380	South Delta School District	975,387	1,079,250	1,632	20	80,461	19,613	101,726	55,964	15,448	10,386	81,798	59,840	1,328	61,168
713390	South Panola School District	3,836,138	4,319,551	6,531	81	322,034	164,131	492,777	223,990	61,830	0	285,820	239,501	34,872	274,373
713400	South Pike School District	1,654,975	1,851,692	2,800	35	138,049	178,515	319,399	96,019	26,505	0	122,524	102,668	41,026	143,694
713410	South Tippah School District	2,490,856	2,751,704	4,161	52	205,147	57,696	267,056	142,689	39,388	0	182,077	152,570	13,849	166,419
713430	Starkville-Oktibbeha	4,850,888	5,284,624	7,990	100	393,983	116,954	519,027	274,034	75,644	30,042	379,720	293,010	21,029	314,039
713440	Stone County School District	2,222,263	2,407,901	3,641	45	179,515	27,551	210,752	124,861	34,467	63,980	223,308	133,508	(8,945)	124,563
713450	Sunflower School District	3,612,117	3,880,707	5,868	73	289,317	83,486	378,744	201,234	55,548	193,382	450,164	215,169	(18,564)	196,605
713460	Tate County School District	1,867,418	2,073,027	3,134	39	154,550	31,011	188,734	107,497	29,673	0	137,170	114,941	6,447	121,388
713470	Tishomingo Co School District	2,553,373	2,859,502	4,324	54	213,183	117,814	335,375	148,279	40,931	0	189,210	158,547	26,103	184,650
713480	Tunica County School District	1,987,243	2,170,619	3,282	41	161,825	29,776	194,924	112,557	31,070	89,418	233,045	120,352	(16,751)	103,601
713490	Tupelo School District	6,179,962	6,934,116	10,484	131	516,957	214,835	742,407	359,568	99,255	66,035	524,858	384,467	25,612	410,079
713500	Union County School District	2,162,640	2,426,398	3,669	46	180,894	84,353	268,962	125,821	34,731	0	160,552	134,534	17,481	152,015
713510	Union School District	764,102	883,428	1,336	17	65,862	37,215	104,430	45,810	12,645	11,754	70,209	48,982	4,206	53,188
713520	Vicksburg-Warren School District	6,423,086	7,082,736	10,709	134	528,037	32,123	571,003	367,275	101,382	40,202	508,859	392,708	(4,844)	387,864
713530	Walthall County School District	1,795,060	1,930,786	2,919	36	143,945	10,809	157,709	100,121	27,637	57,957	185,715	107,054	(10,528)	96,526
713540	Water Valley School District	978,861	1,084,353	1,640	20	80,841	26,939	109,440	56,229	15,521	36,831	108,581	60,123	(1,830)	58,293
713550	Wayne County School District	3,289,690	3,625,565	5,482	68	270,296	221,636	497,482	188,003	51,896	0	239,899	201,022	53,219	254,241
713560	Webster County School District	1,477,842	1,657,146	2,506	31	123,545	38,073	164,155	85,931	23,720	29,257	138,908	91,882	1,119	93,001
713570	West Bolivar School District	1,470,896	1,557,641	2,355	29	116,126	12,056	130,566	80,771	22,296	76,940	180,007	86,365	(12,295)	74,070
713580	West Jasper School District	1,384,645	1,497,044	2,264	28	111,609	38,453	152,354	77,629	21,429	23,275	122,333	83,005	5,859	88,864
713590	West Point School District	2,780,288	2,945,612	4,454	56	219,603	2,249	226,362	152,744	42,163	86,191	281,098	163,322	(15,374)	147,948
713600	West Tallahatchie School District	958,022	1,037,151	1,568	20	77,322	58,313	137,223	53,781	14,846	11,304	79,931	57,506	11,458	68,964

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Difference Between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
713610	Western Line School District	1,804,322	2,050,702	3,101	39	152,885	119,115	275,140	106,339	29,354	0	135,693	113,703	25,289	138,992
713620	Wilkinson County School District	1,079,004	1,153,879	1,745	22	86,025	0	87,792	59,834	16,517	54,537	130,888	63,978	(12,221)	51,757
713630	Winona County School District	992,753	1,247,643	1,886	24	93,015	133,878	228,803	64,696	17,859	0	82,555	69,177	25,061	94,238
713640	Yazoo City School District	1,903,887	2,262,470	3,421	43	168,673	216,560	388,697	117,320	32,385	19,128	168,833	125,444	38,026	163,470
713650	Yazoo County School District	1,342,388	1,451,119	2,194	27	108,185	32,579	142,985	75,248	20,771	60,021	156,040	80,458	(7,319)	73,139
	Total School Districts	403,925,030	445,422,715	673,483	8,396	33,207,449	15,544,377	49,433,705	23,097,343	6,375,767	8,321,370	37,794,480	24,696,806	1,635,834	26,332,640
CAFR STATE AGENCIES															
721340	MS State Board of Examiners for Prof Counselors	6,367	7,654	12	0	571	5,217	5,800	397	110	0	507	424	1,163	1,587
721350	MS Dept Of Child Protection Services	10,592,071	10,884,987	16,458	205	811,505	6,464,075	7,292,243	564,440	155,807	603,593	1,323,840	603,526	1,574,322	2,177,848
721360	MS Board Of Optometry	6,946	7,654	12	0	571	4,267	4,850	397	110	0	507	424	1,110	1,534
721380	Office Of State Public Defender	138,928	148,620	225	3	11,080	1,429	12,737	7,707	2,127	10,644	20,478	8,240	(1,901)	6,339
721390	Board Of Tax Appeals	38,205	43,374	66	1	3,234	2,073	5,374	2,249	621	2,202	5,072	2,405	(175)	2,230
721410	MS State Board Of Physical Therapy	20,839	22,963	35	0	1,712	392	2,139	1,191	329	0	1,520	1,273	88	1,361
721430	Military Department - Adjutant General's Office	654,117	701,002	1,060	13	52,262	4,906	58,241	36,350	10,034	15,032	61,416	38,868	(1,519)	37,349
721470	Mississippi State Bar	142,401	140,966	213	3	10,509	0	10,725	7,310	2,018	16,648	25,976	7,816	(3,380)	4,436
721480	MS Capital Post-Conviction Counsel	53,256	61,872	94	1	4,613	6,352	11,060	3,208	886	0	4,094	3,431	1,430	4,861
721490	MS Board Of Geologists	6,946	7,654	12	0	571	382	965	397	110	335	842	424	24	448
721500	MS Dept Of Transportation	20,318,161	21,876,495	33,077	413	1,630,951	136,350	1,800,791	1,134,403	313,140	338,336	1,785,879	1,212,959	(27,779)	1,185,180
721510	South MS Regional Center	2,603,156	0	0	0	0	0	0	0	0	2,597,471	2,597,471	0	(496,509)	(496,509)
721520	MS Dept Of Corrections	13,350,942	13,464,470	20,358	254	1,003,812	0	1,024,424	698,199	192,730	1,975,918	2,866,847	746,548	(438,155)	308,393
721530	Archives & History Dept	938,340	1,112,418	1,682	21	82,934	124,115	208,752	57,684	15,923	762	74,369	61,679	25,125	86,804
721540	Legislative Peer Committee	145,295	172,859	261	3	12,887	11,084	24,235	8,964	2,474	27,273	38,711	9,584	(4,763)	4,821
721550	MS Public Service Commission	555,710	595,118	900	11	44,368	30,548	75,827	30,860	8,519	55,403	94,782	32,997	(3,835)	29,162
721560	Dept Of Environmental Quality	2,563,214	2,823,782	4,270	53	210,520	31,681	246,524	146,427	40,420	0	186,847	156,567	6,933	163,500
721570	MS State Hospital	9,375,876	9,869,522	14,923	186	735,799	0	750,908	511,783	141,272	1,490,869	2,143,924	547,223	(349,845)	197,378
721590	MS Real Estate Commission	131,981	140,966	213	3	10,509	9,417	20,142	7,310	2,018	3,134	12,462	7,816	1,646	9,462
721600	Mississippi State Senate Staff	254,122	274,915	416	5	20,496	0	20,917	14,256	3,935	20,476	38,667	15,243	(4,855)	10,388
721610	Mississippi State Senate Members	304,483	331,684	502	6	24,728	2,811	28,047	17,199	4,748	1,905	23,852	18,390	396	18,786
721620	MS House Of Representatives Staff	340,373	373,145	564	7	27,819	5,303	33,693	19,349	5,341	1,999	26,689	20,689	987	21,676
721630	MS House Of Representatives Members	740,368	808,162	1,222	15	60,251	2,680	64,168	41,907	11,568	3,275	56,750	44,809	82	44,891
721640	Attorney General'S Office	1,951,354	2,118,315	3,203	40	157,926	12,049	173,218	109,845	30,322	24,390	164,557	117,452	(1,518)	115,934
721650	MS Arts Commission	71,200	84,197	127	2	6,277	5,020	11,426	4,366	1,205	5,074	10,645	4,668	(442)	4,226
721660	Boswell Regional Center	3,864,503	9,342,017	14,125	176	696,472	4,214,151	4,924,924	484,429	133,721	25,637	643,787	517,975	776,055	1,294,030
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,801,085	7,517,753	11,367	142	560,469	47,161	619,139	389,832	107,609	84,484	581,925	416,828	(14,080)	402,748
721680	State Insurance Department	881,611	925,527	1,399	17	69,001	12,340	82,757	47,993	13,248	34,173	95,414	51,317	(3,514)	47,803
721690	Ellisville State School	7,636,966	10,286,679	15,554	194	766,899	1,570,296	2,352,943	533,415	147,243	746,664	1,427,322	570,353	116,154	686,507
721700	MS Port Authority/Gulfport	193,920	236,644	358	4	17,642	26,485	44,489	12,271	3,387	0	15,658	13,121	5,457	18,578
721710	State Dept Of Health	11,618,399	12,449,644	18,824	235	928,154	0	947,213	645,575	178,204	1,398,435	2,222,214	690,280	(335,007)	355,273
721720	State Soil & Water Conservation	62,517	83,559	126	2	6,230	12,321	18,679	4,333	1,196	2,148	7,677	4,633	1,759	6,392
721730	Banking & Consumer Finance	486,825	530,695	802	10	39,565	52,777	93,154	27,519	7,596	2,735	37,850	29,425	11,770	41,195
721740	Yellow Creek Port Authority	62,517	68,888	104	1	5,136	996	6,237	3,572	986	2,131	6,689	3,820	(361)	3,459
721750	MS Workers Compensation Commission	373,947	405,038	612	8	30,197	2,756	33,573	21,003	5,798	6,457	33,258	22,458	(758)	21,700

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

				Deferred Outflows of Resources					Deferred Inflows of Resources						
Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Change of Assumptions	Difference Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
721760	Veterans Home Purchase Board	117,510	126,295	191	2	9,416	3,139	12,748	6,549	1,808	2,143	10,500	7,003	373	7,376
721770	MS State Personnel Board	299,852	304,257	460	6	22,683	0	23,149	15,777	4,355	50,676	70,808	16,870	(10,777)	6,093
721780	State Veterans Affairs Board	3,153,656	3,313,654	5,010	62	247,042	13,952	266,066	171,829	47,432	128,861	348,122	183,728	(20,471)	163,257
721790	State Fair Commission	119,825	144,793	219	3	10,795	10,981	21,998	7,508	2,073	4,960	14,541	8,028	865	8,893
721800	MS Dept Of Information Technology Services	849,774	852,174	1,288	16	63,532	0	64,836	44,189	12,198	115,692	172,079	47,249	(24,992)	22,257
721810	State Aid Road Construction	340,373	362,301	548	7	27,011	8,270	35,836	18,787	5,186	9,666	33,639	20,088	422	20,510
721820	Rehabilitation Services	6,170,122	6,602,432	9,983	124	492,229	140,554	642,890	342,368	94,507	342,179	779,054	366,077	(34,039)	332,038
721830	MS Gaming Commission	736,316	789,664	1,194	15	58,872	0	60,081	40,948	11,303	36,092	88,343	43,784	(7,882)	35,902
721840	MS Department Of Revenue	4,831,207	4,892,344	7,397	92	364,737	20,861	393,087	253,692	70,029	411,255	734,976	271,260	(77,913)	193,347
721850	Joint Legislative Budget Office	160,346	183,702	278	3	13,695	23,545	37,521	9,526	2,630	0	12,156	10,186	5,341	15,527
721860	MS Finance And Administration	2,802,285	3,108,903	4,701	59	231,777	79,366	315,903	161,212	44,501	0	205,713	172,375	17,560	189,935
721870	MS Cosmetology Board	56,150	63,785	96	1	4,755	5,307	10,159	3,308	913	8,934	13,155	3,537	(750)	2,787
721880	Board Social Workers, Marriage, Family Therapists	20,839	22,963	35	0	1,712	392	2,139	1,191	329	0	1,520	1,273	88	1,361
721890	MS Library Commission	285,959	325,306	492	6	24,252	13,384	38,134	16,869	4,656	2,041	23,566	18,037	2,339	20,376
721900	MS Emergency Management	773,364	840,692	1,271	16	62,676	23,495	87,458	43,594	12,034	6,287	61,915	46,613	5,026	51,639
721910	MS Secretary Of State	644,277	682,504	1,032	13	50,883	0	51,928	35,391	9,769	29,235	74,395	37,842	(6,192)	31,650
721920	MS Dept Of Human Services	10,077,460	10,762,519	16,273	203	802,375	0	818,851	558,089	154,054	7,104,697	7,816,840	596,736	(1,827,831)	(1,231,095)
721930	MS Board Of Nursing	180,027	184,978	280	3	13,791	15,954	30,028	9,592	2,648	10,281	22,521	10,256	1,742	11,998
721940	MS Dept Of Education	4,037,004	4,311,896	6,520	81	321,463	79,931	407,995	223,593	61,720	95,788	381,101	239,076	912	239,988
721950	MS Community College Board	316,060	495,613	749	9	36,949	168,387	206,094	25,700	7,094	0	32,794	27,480	34,033	61,513
721960	Military Department - Army Guard	1,555,410	1,818,523	2,750	34	135,576	158,420	296,780	94,299	26,030	0	120,329	100,829	32,458	133,287
721970	Military Department - Air Guard	1,157,151	1,288,466	1,948	24	96,059	18,997	117,028	66,813	18,443	896	86,152	71,440	3,412	74,852
721980	Military Department - Ycp (Shelby Base Ops)	437,043	481,580	728	9	35,903	11,018	47,658	24,972	6,893	4,846	36,711	26,702	1,725	28,427
721990	Educational Television (MS Public Broadcasting)	582,338	654,439	990	12	48,790	12,868	62,660	33,936	9,368	68,282	111,586	36,286	(14,862)	21,424
722010	Pearl River Basin Development Dist.	20,260	0	0	0	0	62	62	0	0	18,457	18,457	0	(3,409)	(3,409)
722020	MS Dept Of Wildlife, Fisheries & Parks	3,441,352	3,737,827	5,652	70	278,665	128,810	413,197	193,825	53,503	30,546	277,874	207,247	24,804	232,051
722040	Public Employees Retirement System	1,013,014	1,129,640	1,708	21	84,218	20,786	106,733	58,577	16,170	2,202	76,949	62,634	3,828	66,462
722050	MS Bureau Of Narcotics	905,924	956,144	1,446	18	71,283	0	72,747	49,581	13,686	116,552	179,819	53,014	(26,924)	26,090
722060	North MS Regional Center	5,247,990	6,180,810	9,345	117	460,796	348,756	819,014	320,505	88,472	490,769	899,746	342,700	(52,960)	289,740
722070	MS Oil & Gas Board	176,554	197,735	299	4	14,742	3,343	18,388	10,254	2,830	17,392	30,476	10,964	(3,579)	7,385
722080	MS Animal Health Board	174,817	172,859	261	3	12,887	1,182	14,333	8,964	2,474	16,818	28,256	9,584	(2,849)	6,735
722090	State Treasurer's Office	230,388	265,347	401	5	19,782	10,382	30,570	13,760	3,798	14,549	32,107	14,712	(1,965)	12,747
722110	Medicaid Division	6,381,407	6,766,998	10,232	128	504,498	324,263	839,121	350,902	96,863	191,663	639,428	375,201	46,046	421,247
722120	MS Dept Of Agriculture & Commerce	1,150,784	1,296,120	1,960	24	96,629	27,777	126,390	67,210	18,553	33,777	119,540	71,864	(2,794)	69,070
722130	MS Office Of State Auditor	849,774	972,090	1,470	18	72,472	131,253	205,213	50,408	13,914	0	64,322	53,898	28,495	82,393
722150	Governor's Office	145,295	174,772	264	3	13,030	17,715	31,012	9,063	2,502	6,857	18,422	9,690	1,640	11,330
722170	MS State Board Of Pharmacy	109,984	114,814	174	2	8,560	9,398	18,134	5,954	1,643	4,797	12,394	6,366	1,489	7,855
722180	MS Supreme Court	1,679,866	1,835,745	2,776	35	136,860	45,969	185,640	95,192	26,277	5,735	127,204	101,784	11,045	112,829
722190	Barber Examiners Board	20,839	22,963	35	0	1,712	2,041	3,788	1,191	329	0	1,520	1,273	535	1,808
722200	Grand Gulf Military	27,786	31,893	48	1	2,378	1,163	3,590	1,654	457	4,237	6,348	1,768	(801)	967
722220	MS Development Authority	1,489,420	1,576,776	2,384	30	117,553	0	119,967	81,764	22,570	103,046	207,380	87,426	(22,714)	64,712
722230	Mental Health Dept Of MS	549,922	615,530	931	12	45,889	10,112	56,944	31,918	8,811	63,555	104,284	34,129	(13,575)	20,554
722240	MS Motor Vehicle Commission	20,839	22,963	35	0	1,712	1,713	3,460	1,191	329	0	1,520	1,273	445	1,718

Schedule B - OPEB Amounts by Employer

As of and for the fiscal year ended 6/30/2019

Group Number	Employer Name	June 30, 2018 Employer's Proportionate Share of Net OPEB Liability	June 30, 2019 Employer's Proportionate Share of Net OPEB Liability	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Difference Between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	Net Employer OPEB Expense	Allocation due to Change in Proportionate Share	Total OPEB Expense
722250	District Attorneys & Staff	1,325,022	1,458,135	2,205	27	108,708	21,184	132,124	75,611	20,872	129	96,612	80,847	4,618	85,465
722260	State Architecture Board	14,472	15,309	23	0	1,141	628	1,792	794	219	466	1,479	849	59	908
722270	East MS State Hospital	6,594,430	7,145,246	10,804	135	532,697	0	543,636	370,516	102,277	984,449	1,457,242	396,174	(229,817)	166,357
722280	MS State Board Of Contractors	104,196	114,814	174	2	8,560	3,744	12,480	5,954	1,643	4,991	12,588	6,366	(515)	5,851
722290	State Fire Academy	382,051	433,103	655	8	32,289	11,526	44,478	22,459	6,199	17,210	45,868	24,014	(1,869)	22,145
722310	Hudspeth Center	4,420,792	0	0	0	0	0	0	0	0	4,367,699	4,367,699	0	(829,481)	(829,481)
722320	Professional Engineers & Land Surveyors Board	34,732	36,358	55	1	2,711	512	3,279	1,885	520	1,431	3,836	2,016	(145)	1,871
722360	MS Ethics Commission	38,784	45,926	69	1	3,424	3,564	7,058	2,381	657	1,628	4,666	2,546	356	2,902
722370	Nursing Home Administrators Board	13,893	15,309	23	0	1,141	262	1,426	794	219	0	1,013	849	58	907
722390	MS Judicial Performance Commission	24,891	22,963	35	0	1,712	4,927	6,674	1,191	329	3,571	5,091	1,273	533	1,806
722450	MS Dept Of Employment Security	2,873,486	3,047,669	4,608	57	227,212	8,546	240,423	158,037	43,624	206,560	408,221	168,980	(46,580)	122,400
722490	State Dental Examiners Board	40,521	30,617	46	1	2,283	3,818	6,148	1,588	438	13,913	15,939	1,698	(1,925)	(227)
722510	MS Forestry Commission	1,767,854	1,906,547	2,883	36	142,138	0	145,057	98,864	27,290	589,276	715,430	105,710	(138,818)	(33,108)
722520	Medical Licensure Board	113,458	162,015	245	3	12,079	30,889	43,216	8,401	2,319	9,601	20,321	8,983	3,353	12,336
722530	Public Accountancy Board Of MS	33,574	38,271	58	1	2,853	2,418	5,330	1,985	548	1,558	4,091	2,122	79	2,201
722590	Board Of Funeral Services	6,946	7,654	12	0	571	1,364	1,947	397	110	975	1,482	424	44	468
722600	Administrative Office Of The Courts/Trial Support	1,935,146	2,092,801	3,164	39	156,024	47,680	206,907	108,522	29,956	32,196	170,674	116,037	6,605	122,642
722620	MS Dept Of Marine Resources	946,444	1,078,612	1,631	20	80,413	78,682	160,746	55,931	15,439	11,754	83,124	59,804	15,765	75,569
722630	Mississippi Auctioneers Commission	4,631	0	0	0	0	19	19	0	0	5,793	5,793	0	(1,135)	(1,135)
	Total CAFR State Agencies	181,302,827	194,255,396	293,720	3,656	14,482,265	14,912,743	29,692,384	10,073,095	2,780,568	25,304,566	38,158,229	10,770,639	(2,315,366)	8,455,273
UNIVERSITIES/OTHER STATE AGENCIES															
721370	Charter School Authorizer Board	11,577	9,568	14	0	713	3,495	4,222	496	137	2,576	3,209	530	319	849
721460	MS Business Finance Corp	27,786	30,617	46	1	2,283	527	2,857	1,588	438	88	2,114	1,698	112	1,810
721580	MS Industries For The Blind	449,778	658,266	995	12	49,075	147,188	197,270	34,134	9,422	2,355	45,911	36,498	27,108	63,606
722100	Pearl River Valley Water Supply	609,545	651,887	986	12	48,600	5,544	55,142	33,804	9,331	28,847	71,982	36,144	(5,364)	30,780
722160	Pat Harrison Waterway District	232,704	230,903	349	4	17,214	0	17,567	11,973	3,305	39,476	54,754	12,803	(8,580)	4,223
722210	Tombigbee River Valley Water Mgt	84,514	102,057	154	2	7,609	7,689	15,454	5,292	1,461	8,057	14,810	5,659	(439)	5,220
722330	University Medical Center	56,789,547	64,529,177	97,566	1,233	4,810,818	1,971,657	6,881,274	3,346,153	923,676	44,982	4,314,811	3,577,864	366,308	3,944,172
722340	University Of Southern MS	14,044,422	15,274,063	23,094	288	1,138,722	332,726	1,494,830	792,035	218,633	108,462	1,119,130	846,882	63,395	910,277
722400	Alcorn State University	4,425,423	4,718,847	7,135	89	351,803	25,779	384,806	244,695	67,545	158,479	470,719	261,640	(24,356)	237,284
722410	Jackson State University	7,183,714	7,374,236	11,150	139	549,769	0	561,058	382,390	105,555	934,774	1,422,719	408,870	(197,442)	211,428
722420	University Of Mississippi	20,248,697	22,349,145	33,792	421	1,666,189	996,369	2,696,771	1,158,912	319,905	0	1,478,817	1,239,165	236,931	1,476,096
722430	Mississippi State University	29,735,715	33,054,895	49,979	623	2,464,331	358,972	2,873,905	1,714,058	473,147	220,825	2,408,030	1,832,754	9,429	1,842,183
722470	MS University Of Women	2,364,085	2,567,364	3,882	48	191,404	52,497	247,831	133,130	36,749	21,305	191,184	142,349	8,521	150,870
722480	MS Valley State University	3,080,140	3,314,930	5,012	63	247,137	14,179	266,391	171,895	47,450	89,486	308,831	183,799	(14,298)	169,501
722540	University Press Of MS	138,928	153,085	231	3	11,413	9,338	20,985	7,938	2,191	0	10,129	8,488	2,172	10,660
722550	MS Institutions Of Higher Learning	552,816	606,600	917	11	45,224	159	46,311	31,455	8,683	27,672	67,810	33,633	(6,799)	26,834
722560	Delta State University	3,268,272	3,556,677	5,378	67	265,160	104,205	374,810	184,431	50,910	23,386	258,727	197,203	20,663	217,866
722570	MS Prison Industries	211,865	184,340	279	3	13,743	17,844	31,869	9,559	2,639	50,796	62,994	10,221	(5,057)	5,164
	Total Universities/Other State Agencies	143,459,528	159,366,657	240,959	3,019	11,881,207	4,048,168	16,173,353	8,263,938	2,281,177	1,761,566	12,306,681	8,836,200	472,623	9,308,823
	Grand Total All	773,550,000	848,541,000	1,283,000	16,000	63,261,000	35,976,000	100,536,000	44,001,000	12,146,000	35,976,000	92,123,000	47,048,000	0	47,048,000

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

As of the Measurement Date of June 30, 2019

Group Number	Employer Name	NOL Sensitivity: Less 1% - Trend Total Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2020	2021	2022	2023	2024	Thereafter
LIBRARIES:											
711420	Choctaw County Library	13,004	15,199	15,588	12,702	2,115	2,115	2,115	2,149	2,268	918
711430	Amory Municipal Library	14,777	17,271	17,714	14,434	(1,005)	(1,005)	(1,005)	(966)	(833)	(13)
711440	Evans Memorial Library	14,186	16,580	17,005	13,857	(323)	(323)	(323)	(285)	(54)	399
711450	Wilkinson County Library System	15,959	18,653	19,131	15,589	283	283	283	325	279	(1,221)
711460	Covington County Library System	36,055	42,142	43,221	35,220	356	356	356	452	690	(73)
711470	Sharkey Issaquena County Library System	21,279	24,871	25,508	20,785	51	51	51	108	301	57
711490	Wayne Co Library System	66,791	78,066	80,066	65,243	(145)	(145)	(145)	34	524	(451)
711500	Benton Co Library System	23,052	26,943	27,633	22,518	(732)	(732)	(732)	(670)	(141)	1,257
711510	Lamar Co Library	122,352	143,007	146,669	119,516	1,854	1,854	1,854	2,182	3,030	(1,110)
711520	Bolivar Co Library	78,021	91,193	93,528	76,213	1,213	1,213	1,213	1,421	1,579	(3,439)
711530	Carnegie Public Library	57,334	67,013	68,729	56,005	404	404	404	558	987	(880)
711540	Carroll Co Library System	12,412	14,508	14,879	12,125	(343)	(343)	(343)	(310)	(176)	3
711550	Central Miss Regional Library	484,678	566,499	581,007	473,445	(1,408)	(1,408)	(1,408)	(111)	4,557	2,384
711560	Copiah-Jefferson Regional Library Sysem	31,327	36,615	37,553	30,601	38	38	38	122	213	(624)
711570	Dixie Regional Library System	98,118	114,682	117,618	95,844	316	316	316	578	1,373	(79)
711580	East Miss Regional Library	60,289	70,467	72,272	58,892	24	24	24	185	590	(426)
711590	Elizabeth Jones Library	35,464	41,451	42,513	34,642	(1,032)	(1,032)	(1,032)	(937)	(539)	872
711600	First Regional Library	533,146	623,149	639,108	520,790	(838)	(838)	(838)	588	5,093	682
711610	Greenwood-Leflore Public Library System	58,516	68,394	70,146	57,160	(303)	(303)	(303)	(146)	506	1,090
711620	Hancock Co Library System	156,634	183,076	187,764	153,004	(4,223)	(4,223)	(4,223)	(3,804)	(2,252)	1,273
711630	Harriette Person Memorial Library	14,186	16,580	17,005	13,857	34	34	34	72	197	42
711640	Harrison Co Library System	321,542	375,824	385,448	314,090	(1,886)	(1,886)	(1,886)	(1,026)	1,753	734
711650	The Library - Hattiesburg; Petal	138,310	161,660	165,800	135,105	2,371	2,371	2,371	2,741	3,732	386
711660	Judge George W. Armstrong Library	44,330	51,814	53,141	43,303	(2,088)	(2,088)	(2,088)	(1,970)	(1,683)	130
711670	Humphreys Co Library System	20,687	24,180	24,799	20,208	(63)	(63)	(63)	(7)	71	557
711680	Jackson-George Regional Library	436,210	509,849	522,906	426,101	2,050	2,050	2,050	3,217	6,895	(646)
711690	Jackson-Hinds Library System	483,496	565,118	579,590	472,290	932	932	932	2,226	4,811	(1,683)
711700	Jennie Stephens Smith Library	42,557	49,741	51,015	41,571	2,375	2,375	2,375	2,489	2,870	593
711710	Kemper-Newton Library	52,014	60,795	62,352	50,809	1,387	1,387	1,387	1,527	2,180	(939)
711720	Laurel-Jones Co Library	78,021	91,193	93,528	76,213	(411)	(411)	(411)	(203)	330	(609)
711730	Lee-Itawamba Library System	163,135	190,675	195,558	159,355	(41)	(41)	(41)	395	1,552	(363)
711740	Lincoln-Lawrence-Franklin Regional Library System	119,987	140,243	143,835	117,207	(1,624)	(1,624)	(1,624)	(1,303)	(372)	1,399
711750	Long Beach Public Library	35,464	41,451	42,513	34,642	86	86	86	181	498	194
711760	Columbus-Lowndes Public Library	83,341	97,410	99,905	81,409	(434)	(434)	(434)	(211)	663	597
711770	Madison Co-Canton Public Library	186,778	218,310	223,900	182,450	370	370	370	870	3,101	1,321
711780	Marks-Quitman Co Public Library	14,186	16,580	17,005	13,857	(1,057)	(1,057)	(1,057)	(1,019)	(682)	979
711790	Marshall Co Library System	42,557	49,741	51,015	41,571	104	104	104	218	594	115
711800	Meridian-Lauderdale Co Library	105,211	122,972	126,121	102,772	1,550	1,550	1,550	1,831	1,668	(3,306)
711810	Mid Miss Regional Library System	210,421	245,944	252,242	205,544	(2,101)	(2,101)	(2,101)	(1,539)	1,004	2,459
711820	Neshoba Co Public Library	34,873	40,760	41,804	34,065	(40)	(40)	(40)	53	686	1,275
711830	Northeast Regional Library	122,352	143,007	146,669	119,516	(62)	(62)	(62)	266	1,462	700

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

As of the Measurement Date of June 30, 2019

Group Number	Employer Name	NOL Sensitivity: Less 1% - Trend Total Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2020	2021	2022	2023	2024	Thereafter
711840	Noxubee Co Library	15,959	18,653	19,131	15,589	(724)	(724)	(724)	(682)	(570)	(406)
711850	Oktibbeha Co Library System	42,557	49,741	51,015	41,571	(405)	(405)	(405)	(291)	(101)	73
711860	Pearl River Co Library System	63,836	74,612	76,523	62,356	(685)	(685)	(685)	(514)	105	555
711870	Pike-Amite-Walthall Library System	105,802	123,663	126,830	103,350	(1,823)	(1,823)	(1,823)	(1,540)	(570)	(654)
711880	Pine Forest Regional Library	70,928	82,902	85,025	69,285	(2,967)	(2,967)	(2,967)	(2,777)	(1,775)	2,286
711890	Yazoo Library Association	18,914	22,107	22,673	18,476	(1,460)	(1,460)	(1,460)	(1,409)	(1,186)	(423)
711900	South Miss Regional Library	71,520	83,593	85,734	69,862	282	282	282	473	1,164	1,557
711910	Sunflower Public Library	81,568	95,338	97,779	79,677	(1,726)	(1,726)	(1,726)	(1,508)	(946)	(385)
711920	Tallahatchie Co Library	21,279	24,871	25,508	20,785	70	70	70	127	399	1,413
711930	Tombigbee Regional Library System	54,970	64,249	65,895	53,696	(876)	(876)	(876)	(729)	(80)	682
711940	Warren Co-Vicksburg Public Library System	63,836	74,612	76,523	62,356	217	217	217	388	1,283	955
711950	Washington Co Library System	91,616	107,082	109,824	89,493	(1,096)	(1,096)	(1,096)	(851)	(10)	493
711960	Yalobusha Co Public Library System	10,639	12,435	12,754	10,393	(538)	(538)	(538)	(510)	(417)	847
	Total Libraries	5,396,476	6,307,484	6,469,017	5,271,409	(13,977)	(13,977)	(13,977)	458	46,621	11,547
COMMUNITY COLLEGES:											
711970	Coahoma Community College	1,523,780	1,781,019	1,826,629	1,488,465	17,125	17,125	17,125	21,200	33,434	(1,791)
711980	Copiah-Lincoln Community College	2,094,163	2,447,692	2,510,375	2,045,629	(2,191)	(2,191)	(2,191)	3,410	22,148	8,781
711990	East Central Community College	1,426,253	1,667,028	1,709,719	1,393,199	(2,832)	(2,832)	(2,832)	983	13,315	13,673
712000	East MS Community College	2,014,959	2,355,117	2,415,430	1,968,262	(4,302)	(4,302)	(4,302)	1,087	14,627	(3,529)
712010	Hinds Community College	7,510,141	8,777,976	9,002,773	7,336,090	53,898	53,898	53,898	73,984	134,614	2,100
712020	Holmes Community College	2,409,203	2,815,916	2,888,030	2,353,369	(18,891)	(18,891)	(18,891)	(12,447)	11,146	17,732
712030	Itawamba Community College	2,619,033	3,061,169	3,139,563	2,558,336	(16,337)	(16,337)	(16,337)	(9,332)	13,902	20,109
712040	Jones Co Junior College	2,473,630	2,891,219	2,965,261	2,416,302	1,096	1,096	1,096	7,712	28,415	6,420
712050	Meridian Community College	2,144,404	2,506,414	2,570,601	2,094,706	23,973	23,973	23,973	29,709	46,380	(8,805)
712060	MS Delta Community College	1,653,224	1,932,315	1,981,800	1,614,910	(4,285)	(4,285)	(4,285)	137	15,886	16,107
712070	MS Gulf Coast Community College	4,645,814	5,430,103	5,569,164	4,538,145	20,327	20,327	20,327	32,752	76,282	10,686
712080	Northeast MS Community College	2,088,843	2,441,474	2,503,998	2,040,433	27,333	27,333	27,333	32,920	48,961	(2,424)
712090	Northwest MS Community College	3,854,371	4,505,051	4,620,422	3,765,044	19,951	19,951	19,951	30,260	62,485	(1,579)
712100	Pearl River Community College	2,672,230	3,123,346	3,203,332	2,610,299	16,693	16,693	16,693	23,840	45,796	3,394
712110	Southwest MS Community College	1,339,366	1,565,473	1,605,563	1,308,325	10,347	10,347	10,347	13,929	25,397	6,732
	Total Community Colleges	40,469,414	47,301,312	48,512,660	39,531,514	141,905	141,905	141,905	250,144	592,788	87,606
SCHOOL DISTRICTS:											
712120	Aberdeen School District	1,118,305	1,307,094	1,340,567	1,092,388	(18,237)	(18,237)	(18,237)	(15,246)	(5,709)	14,500
712130	Alcorn County School District	2,824,135	3,300,895	3,385,428	2,758,684	7,609	7,609	7,609	15,162	44,297	19,770
712140	Amite County School District	1,232,973	1,441,119	1,478,025	1,204,398	3,990	3,990	3,990	7,287	20,969	13,356
712150	Amory School District	1,337,001	1,562,709	1,602,729	1,306,016	2,972	2,972	2,972	6,548	19,007	8,533
712160	Attala County School District	1,338,775	1,564,782	1,604,854	1,307,748	6,961	6,961	6,961	10,541	22,129	4,676
712170	Baldwyn School District	793,217	927,125	950,867	774,833	14,012	14,012	14,012	16,134	21,771	(5,624)
712180	Bay St. Louis-Waveland School	1,584,660	1,852,176	1,899,609	1,547,935	6,191	6,191	6,191	10,429	21,631	(3,939)
712200	Benton County School District	1,150,223	1,344,400	1,378,829	1,123,566	4,827	4,827	4,827	7,904	16,630	(7,440)

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

As of the Measurement Date of June 30, 2019

Group Number	Employer Name	NOL Sensitivity: Less 1% - Trend Total Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2020	2021	2022	2023	2024	Thereafter
712210	Biloxi School District	4,631,628	5,413,523	5,552,159	4,524,288	95,448	95,448	95,448	107,836	143,547	(16,663)
712220	Booneville School District	1,013,095	1,184,122	1,214,446	989,616	(3,543)	(3,543)	(3,543)	(833)	8,431	7,485
712230	Brookhaven School District	2,714,196	3,172,396	3,253,639	2,651,293	1,565	1,565	1,565	8,824	31,214	(2,063)
712240	Calhoun County School District	2,290,398	2,677,055	2,745,612	2,237,317	10,529	10,529	10,529	16,655	38,374	11,834
712250	Canton School District	2,847,186	3,327,838	3,413,061	2,781,201	2,005	2,005	2,005	9,620	31,367	25,193
712260	Carroll County School District	932,118	1,089,475	1,117,376	910,516	6,809	6,809	6,809	9,302	15,465	(15,686)
712270	Chickasaw County School District	410,794	480,143	492,439	401,274	(4,788)	(4,788)	(4,788)	(3,690)	852	4,227
712280	Choctaw County School District	1,591,753	1,860,467	1,908,112	1,554,863	5,047	5,047	5,047	9,304	24,302	5,724
712290	Claiborne County School District	1,364,191	1,594,488	1,635,322	1,332,575	(14,178)	(14,178)	(14,178)	(10,530)	2,309	(1,957)
712300	Clarksdale School District	2,179,868	2,547,865	2,613,114	2,129,348	(94,561)	(94,561)	(94,561)	(88,731)	(55,717)	75,233
712320	Cleveland School District	2,987,270	3,491,570	3,580,987	2,918,039	(29,591)	(29,591)	(29,591)	(21,601)	6,723	15,294
712330	Clinton School District	3,909,931	4,569,992	4,687,025	3,819,316	58,068	58,068	58,068	68,525	101,109	(1,660)
712340	Coahoma Co Agriculture High School District	173,184	202,420	207,604	169,170	(15,609)	(15,609)	(15,609)	(15,146)	(11,930)	5,946
712350	Coahoma County School District	1,553,333	1,815,561	1,862,056	1,517,334	(26,008)	(26,008)	(26,008)	(21,853)	(7,750)	25,294
712360	Coffeeville School District	641,903	750,266	769,480	627,026	(2,318)	(2,318)	(2,318)	(602)	6,114	4,737
712370	Columbia School District	1,435,710	1,678,082	1,721,056	1,402,437	9,434	9,434	9,434	13,274	23,500	7,883
712380	Columbus School District	3,168,138	3,702,971	3,797,801	3,094,714	(48,132)	(48,132)	(48,132)	(39,659)	(12,225)	22,682
712390	Copiah County School District	2,064,609	2,413,149	2,474,948	2,016,761	(70)	(70)	(70)	5,452	25,464	13,205
712400	Corinth School District	1,920,388	2,244,581	2,302,063	1,875,882	10,186	10,186	10,186	15,322	28,789	(470)
712410	Covington County School District	2,728,381	3,188,977	3,270,644	2,665,150	17,858	17,858	17,858	25,155	50,031	6,263
712420	Desoto County School District	23,294,678	27,227,202	27,924,468	22,754,812	321,010	321,010	321,010	383,313	565,618	(19,645)
712440	Durant School District	0	0	0	0	(60,970)	(60,970)	(60,970)	(60,970)	(61,006)	(24,392)
712450	East Jasper School District	1,005,411	1,175,141	1,205,235	982,110	11,303	11,303	11,303	13,992	24,796	7,839
712460	East Tallahatchie School District	1,235,928	1,444,573	1,481,568	1,207,285	(7,456)	(7,456)	(7,456)	(4,151)	7,634	3,351
712470	Enterprise School District	797,354	931,960	955,827	778,875	8,994	8,994	8,994	11,127	16,199	(5,619)
712480	Forest School District	1,358,871	1,588,271	1,628,945	1,327,378	18,213	18,213	18,213	21,847	31,021	(6,505)
712490	Forrest County School District	2,281,532	2,666,692	2,734,984	2,228,656	11,646	11,646	11,646	17,748	39,468	8,242
712500	Forrest Co Agriculture High School Distict	514,231	601,042	616,434	502,314	(6,241)	(6,241)	(6,241)	(4,866)	(375)	1,630
712510	Franklin County School District	1,304,493	1,524,712	1,563,759	1,274,260	(7,746)	(7,746)	(7,746)	(4,257)	9,107	11,779
712520	George County School District	3,609,076	4,218,347	4,326,376	3,525,434	61,366	61,366	61,366	71,019	95,842	(13,710)
712530	Greene County School District	1,803,947	2,108,483	2,162,479	1,762,140	(6,573)	(6,573)	(6,573)	(1,749)	13,966	5,931
712540	Greenville School District	4,435,393	5,184,160	5,316,922	4,332,600	(90,400)	(90,400)	(90,400)	(78,537)	(29,102)	68,912
712550	Greenwood School District	2,756,162	3,221,447	3,303,945	2,692,286	26,411	26,411	26,411	33,782	59,163	14,258
712560	Grenada School District	3,949,533	4,616,279	4,734,498	3,858,000	39,407	39,407	39,407	49,970	78,769	(6,943)
712570	Gulfport School District	4,961,446	5,799,019	5,947,527	4,846,461	43,487	43,487	43,487	56,757	97,240	(4,665)
712580	Hancock County School District	3,235,520	3,781,728	3,878,576	3,160,535	24,652	24,652	24,652	33,306	57,276	(4,075)
712590	Harrison County School District	12,139,405	14,188,736	14,552,098	11,858,068	100,941	100,941	100,941	133,408	235,356	14,537
712600	Hattiesburg School District	3,813,587	4,457,383	4,571,533	3,725,205	(76,026)	(76,026)	(76,026)	(65,826)	(11,525)	77,833
712610	Hazlehurst School District	1,417,978	1,657,356	1,699,800	1,385,116	30,090	30,090	30,090	33,883	38,088	(37,249)
712630	Hinds County School District	3,800,583	4,442,184	4,555,945	3,712,503	(96,018)	(96,018)	(96,018)	(85,853)	(45,823)	43,333
712640	Hollandale School District	692,735	809,680	830,415	676,680	4,178	4,178	4,178	6,031	13,314	10,396
712650	Holly Springs School District	1,243,612	1,453,554	1,490,779	1,214,791	(306)	(306)	(306)	3,020	14,074	3,449

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

As of the Measurement Date of June 30, 2019

Group Number	Employer Name	NOL Sensitivity: Less 1% - Trend Total Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2020	2021	2022	2023	2024	Thereafter
712660	Holmes County School District	2,847,778	3,328,529	3,413,770	2,781,779	33,185	33,185	33,185	40,802	73,657	49,331
712670	Houston School District	1,588,206	1,856,322	1,903,861	1,551,399	(8,955)	(8,955)	(8,955)	(4,707)	8,786	3,253
712680	Humphreys County School District	1,573,430	1,839,050	1,886,147	1,536,965	(1,253)	(1,253)	(1,253)	2,955	18,210	5,833
712710	Itawamba County School District	2,921,661	3,414,886	3,502,338	2,853,950	655	655	655	8,469	30,820	(8,192)
712720	Jackson County School District	7,030,783	8,217,695	8,428,143	6,867,841	66,792	66,792	66,792	85,596	145,089	13,746
712730	Jackson Independent School District	25,630,589	29,957,452	30,724,638	25,036,587	(261,510)	(261,510)	(261,510)	(192,960)	68,360	175,239
712740	Jefferson County School District	1,314,541	1,536,457	1,575,804	1,284,076	(10,084)	(10,084)	(10,084)	(6,568)	7,771	20,306
712750	Jefferson Davis Co School District	1,395,517	1,631,104	1,672,875	1,363,176	(25,237)	(25,237)	(25,237)	(21,505)	(7,029)	15,226
712760	Jones County School District	7,222,881	8,442,222	8,658,420	7,055,487	77,687	77,687	77,687	97,005	146,739	(16,083)
712770	Kemper County School District	1,353,551	1,582,053	1,622,568	1,322,182	897	897	897	4,517	16,661	(5,659)
712780	Kosciusko School District	1,929,254	2,254,944	2,312,691	1,884,543	7,415	7,415	7,415	12,575	31,229	10,753
712790	Lafayette County School District	2,634,992	3,079,822	3,158,694	2,573,925	40,787	40,787	40,787	47,834	68,119	(14,647)
712800	Lamar County School District	9,094,801	10,630,153	10,902,382	8,884,025	158,739	158,739	158,739	183,063	253,066	28,025
712810	Lauderdale County School District	5,410,068	6,323,376	6,485,313	5,284,687	(144)	(144)	(144)	14,325	64,932	25,380
712820	Laurel School District	3,100,756	3,624,214	3,717,027	3,028,894	(32,367)	(32,367)	(32,367)	(24,074)	6,631	16,652
712830	Lawrence County School District	1,759,026	2,055,978	2,108,630	1,718,259	(9,064)	(9,064)	(9,064)	(4,359)	13,216	16,727
712840	Leake County School District	2,462,400	2,878,093	2,951,799	2,405,332	(18,346)	(18,346)	(18,346)	(11,760)	14,971	21,960
712850	Lee County School District	6,028,328	7,046,008	7,226,451	5,888,618	7,193	7,193	7,193	23,316	75,463	16,549
712860	Leflore County School District	2,163,318	2,528,521	2,593,275	2,113,182	(17,288)	(17,288)	(17,288)	(11,502)	11,758	34,462
712870	Leland School District	939,211	1,097,765	1,125,878	917,444	441	441	441	2,953	13,635	4,163
712880	Lincoln County School District	2,295,127	2,682,582	2,751,280	2,241,936	15,285	15,285	15,285	21,423	42,440	1,626
712890	Long Beach School District	2,264,391	2,646,657	2,714,436	2,211,913	30,019	30,019	30,019	36,075	52,744	(8,803)
712900	Louisville School District	2,583,569	3,019,718	3,097,050	2,523,693	(16,065)	(16,065)	(16,065)	(9,155)	16,136	23,048
712910	Lowndes County School District	4,622,171	5,402,469	5,540,822	4,515,050	31,021	31,021	31,021	43,383	88,679	34,753
712920	Lumberton School District	0	0	0	0	(88,399)	(88,399)	(88,399)	(88,399)	(89,710)	(42,035)
712930	Madison County School District	10,171,141	11,888,196	12,192,643	9,935,419	136,159	136,159	136,159	163,363	236,227	(31,239)
712940	Marion County School District	1,920,979	2,245,272	2,302,771	1,876,459	12,709	12,709	12,709	17,847	33,181	(660)
712950	Marshall County School District	2,301,037	2,689,490	2,758,366	2,247,710	(21,785)	(21,785)	(21,785)	(15,631)	5,594	15,308
712960	Mccomb School District	2,377,285	2,778,610	2,849,768	2,322,191	(23,257)	(23,257)	(23,257)	(16,898)	8,939	38,189
712970	Meridian School District	5,267,029	6,156,190	6,313,845	5,144,963	(17,837)	(17,837)	(17,837)	(3,750)	39,181	357
712980	Monroe County School District	1,949,941	2,279,124	2,337,490	1,904,751	8,507	8,507	8,507	13,722	29,605	7,014
712990	Montgomery County School District	0	0	0	0	(65,049)	(65,049)	(65,049)	(65,049)	(64,628)	(25,113)
713000	Moss Point School District	2,137,902	2,498,815	2,562,807	2,088,355	17,254	17,254	17,254	22,971	39,489	(570)
713020	Natchez-Adams School District	3,600,801	4,208,676	4,316,456	3,517,351	17,246	17,246	17,246	26,877	54,847	(7,353)
713030	Neshoba County School District	2,627,308	3,070,841	3,149,483	2,566,419	(16,115)	(16,115)	(16,115)	(9,088)	16,726	26,055
713040	Nettleton School District	1,044,422	1,220,737	1,251,999	1,020,217	(1,903)	(1,903)	(1,903)	890	10,192	7,466
713050	New Albany School District	1,987,770	2,323,338	2,382,837	1,941,702	4,668	4,668	4,668	9,984	27,407	8,374
713060	Newton County School District	1,460,535	1,707,097	1,750,815	1,426,686	1,723	1,723	1,723	5,629	17,544	5,390
713070	Newton School District	957,534	1,119,182	1,147,843	935,343	6,155	6,155	6,155	8,716	16,074	318
713080	North Bolivar School District	962,854	1,125,399	1,154,220	940,539	(48,488)	(48,488)	(48,488)	(45,913)	(38,454)	(4,996)
713090	North Panola School District	1,563,381	1,827,306	1,874,102	1,527,149	13,216	13,216	13,216	17,397	29,764	911
713100	North Pike School District	2,022,643	2,364,098	2,424,641	1,975,767	33,921	33,921	33,921	39,331	53,042	(8,594)

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

As of the Measurement Date of June 30, 2019

		NOL Sensitivity		NOL Sensitivity							
		Less 1% - Trend Total Proportionate Share of Net OPEB Liability	Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30,					
Group Number	Employer Name					2020	2021	2022	2023	2024	Thereafter
713110	North Tippah School District	1,012,504	1,183,431	1,213,738	989,038	(6,069)	(6,069)	(6,069)	(3,361)	6,082	5,181
713120	Noxubee School District	1,506,639	1,760,984	1,806,081	1,471,721	(48,288)	(48,288)	(48,288)	(44,259)	(27,887)	1,725
713130	Ocean Springs School District	4,405,248	5,148,926	5,280,786	4,303,154	57,187	57,187	57,187	68,969	105,486	(950)
713140	Okolona School District	641,311	749,575	768,771	626,449	942	942	942	2,657	7,675	(445)
713160	Oxford School District	3,580,114	4,184,496	4,291,657	3,497,143	15,043	15,043	15,043	24,618	50,972	(5,797)
713170	Pascagoula School District	7,852,371	9,177,980	9,413,021	7,670,388	47,506	47,506	47,506	68,508	133,226	(9,806)
713180	Pass Christian School District	1,678,640	1,962,022	2,012,268	1,639,737	14,004	14,004	14,004	18,494	30,623	(2,111)
713190	Pearl School District	3,299,946	3,857,031	3,955,807	3,223,468	751	751	751	9,576	43,585	21,702
713200	Pearl River Co School District	2,284,487	2,670,146	2,738,527	2,231,543	31,940	31,940	31,940	38,050	57,778	(5,639)
713210	Perry County School District	1,228,836	1,436,283	1,473,065	1,200,357	2,285	2,285	2,285	5,572	15,880	3,427
713220	Petal School District	3,386,834	3,958,587	4,059,963	3,308,342	15,206	15,206	15,206	24,264	53,422	16,046
713230	Philadelphia School District	965,809	1,128,854	1,157,763	943,426	(1,511)	(1,511)	(1,511)	1,072	11,210	11,270
713240	Picayune School District	3,710,149	4,336,483	4,447,537	3,624,165	48,741	48,741	48,741	58,664	85,370	(14,655)
713250	Pontotoc School District	1,968,856	2,301,231	2,360,164	1,923,226	17,820	17,820	17,820	23,085	39,202	3,042
713260	Pontotoc County School District	2,845,413	3,325,766	3,410,936	2,779,469	4,039	4,039	4,039	11,649	40,727	25,737
713270	Poplarville School District	1,691,053	1,976,530	2,027,147	1,651,862	12,748	12,748	12,748	17,271	32,141	3,563
713280	Prentiss County School District	2,219,470	2,594,152	2,660,587	2,168,032	9,449	9,449	9,449	15,385	34,882	(2,506)
713290	Quitman School District	1,723,561	2,014,527	2,066,117	1,683,617	(21,836)	(21,836)	(21,836)	(17,226)	2,808	26,696
713300	Quitman County School District	1,350,596	1,578,599	1,619,025	1,319,295	18,050	18,050	18,050	21,663	32,511	(5,563)
713310	Rankin County School District	15,879,108	18,559,762	19,035,062	15,511,102	142,290	142,290	142,290	184,760	313,961	14,970
713320	Richton School District	601,710	703,288	721,299	587,765	(7,706)	(7,706)	(7,706)	(6,097)	278	5,025
713330	Scott County School District	3,468,402	4,053,925	4,157,742	3,388,020	28,942	28,942	28,942	38,219	61,231	(21,024)
713340	Senatobia School District	1,513,731	1,769,274	1,814,584	1,478,650	13,410	13,410	13,410	17,459	33,333	16,114
713360	Simpson County School District	3,159,863	3,693,299	3,787,882	3,086,631	11,436	11,436	11,436	19,887	43,275	(4,562)
713370	Smith County School District	2,262,027	2,643,894	2,711,602	2,209,603	(8,668)	(8,668)	(8,668)	(2,618)	19,222	9,807
713380	South Delta School District	1,000,091	1,168,923	1,198,858	976,914	(394)	(394)	(394)	2,281	12,269	6,560
713390	South Panola School District	4,002,729	4,678,455	4,798,267	3,909,964	27,979	27,979	27,979	38,685	72,596	11,739
713400	South Pike School District	1,715,878	2,005,546	2,056,906	1,676,111	38,071	38,071	38,071	42,660	55,129	(15,127)
713410	South Tippah School District	2,549,878	2,980,339	3,056,663	2,490,783	9,458	9,458	9,458	16,278	36,946	3,381
713430	Starkville-Oktibbeha	4,897,019	5,723,716	5,870,296	4,783,528	12,596	12,596	12,596	25,694	70,458	5,367
713440	Stone County School District	2,231,291	2,607,970	2,674,757	2,179,580	(12,787)	(12,787)	(12,787)	(6,820)	16,784	15,841
713450	Sunflower School District	3,596,073	4,203,149	4,310,788	3,512,732	(24,756)	(24,756)	(24,756)	(15,139)	10,983	7,004
713460	Tate County School District	1,920,979	2,245,272	2,302,771	1,876,459	3,139	3,139	3,139	8,277	25,374	8,496
713470	Tishomingo Co School District	2,649,769	3,097,093	3,176,407	2,588,359	21,540	21,540	21,540	28,627	50,304	2,614
713480	Tunica County School District	2,011,413	2,350,972	2,411,179	1,964,797	(20,215)	(20,215)	(20,215)	(14,835)	10,194	27,165
713490	Tupelo School District	6,425,527	7,510,261	7,702,593	6,276,612	14,547	14,547	14,547	31,733	95,849	46,326
713500	Union County School District	2,248,432	2,628,004	2,695,305	2,196,323	13,609	13,609	13,609	19,623	39,841	8,119
713510	Union School District	818,633	956,831	981,335	799,660	2,796	2,796	2,796	4,986	12,498	8,349
713520	Vicksburg-Warren School District	6,563,246	7,671,230	7,867,684	6,411,140	(16,146)	(16,146)	(16,146)	1,408	64,693	44,481
713530	Walthall County School District	1,789,170	2,091,212	2,144,766	1,747,705	(13,609)	(13,609)	(13,609)	(8,824)	9,685	11,960
713540	Water Valley School District	1,004,820	1,174,450	1,204,527	981,533	(3,560)	(3,560)	(3,560)	(873)	6,838	5,574
713550	Wayne County School District	3,359,645	3,926,808	4,027,370	3,281,783	47,434	47,434	47,434	56,419	80,670	(21,808)

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

As of the Measurement Date of June 30, 2019

Group Number	Employer Name	NOL Sensitivity: Less 1% - Trend Total Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2020	2021	2022	2023	2024	Thereafter
713560	Webster County School District	1,535,601	1,794,836	1,840,800	1,500,013	(1,525)	(1,525)	(1,525)	2,582	15,941	11,299
713570	West Bolivar School District	1,443,394	1,687,063	1,730,267	1,409,943	(14,780)	(14,780)	(14,780)	(10,920)	1,304	4,515
713580	West Jasper School District	1,387,242	1,621,432	1,662,955	1,355,092	3,470	3,470	3,470	7,180	16,752	(4,321)
713590	West Point School District	2,729,563	3,190,358	3,272,061	2,666,304	(20,074)	(20,074)	(20,074)	(12,774)	12,006	6,254
713600	West Tallahatchie School District	961,081	1,123,327	1,152,094	938,807	9,803	9,803	9,803	12,373	20,600	(5,090)
713610	Western Line School District	1,900,292	2,221,092	2,277,972	1,856,251	22,017	22,017	22,017	27,099	43,175	3,122
713620	Wilkinson County School District	1,069,246	1,249,753	1,281,758	1,044,466	(14,062)	(14,062)	(14,062)	(11,202)	187	10,105
713630	Winona County School District	1,156,134	1,351,308	1,385,914	1,129,340	23,070	23,070	23,070	26,162	36,499	14,377
713640	Yazoo City School District	2,096,527	2,450,455	2,513,209	2,047,939	34,416	34,416	34,416	40,023	60,744	15,849
713650	Yazoo County School District	1,344,685	1,571,690	1,611,940	1,313,522	(9,635)	(9,635)	(9,635)	(6,038)	9,699	12,189
	Total School Districts	412,752,785	482,432,221	494,786,916	403,187,024	925,079	925,079	925,079	2,029,003	5,661,908	1,173,077
CAFR STATE AGENCIES											
721340	MS State Board of Examiners for Prof Counselors	7,093	8,290	8,503	6,928	1,151	1,151	1,151	1,170	1,235	(565)
721350	MS Dept Of Child Protection Services	10,086,618	11,789,404	12,091,321	9,852,855	1,556,953	1,556,953	1,556,953	1,583,930	1,266,993	(1,553,379)
721360	MS Board Of Optometry	7,093	8,290	8,503	6,928	1,098	1,098	1,098	1,117	914	(982)
721380	Office Of State Public Defender	137,719	160,969	165,091	134,528	(2,138)	(2,138)	(2,138)	(1,770)	(629)	1,072
721390	Board Of Tax Appeals	40,193	46,978	48,181	39,261	(244)	(244)	(244)	(137)	413	758
721410	MS State Board Of Physical Therapy	21,279	24,871	25,508	20,785	51	51	51	108	301	57
721430	Military Department - Adjutant General's Office	649,586	759,247	778,691	634,532	(2,638)	(2,638)	(2,638)	(900)	4,642	997
721470	Mississippi State Bar	130,627	152,678	156,588	127,599	(3,605)	(3,605)	(3,605)	(3,256)	(1,827)	647
721480	MS Capital Post-Conviction Counsel	57,334	67,013	68,729	56,005	1,331	1,331	1,331	1,485	1,810	(322)
721490	MS Board Of Geologists	7,093	8,290	8,503	6,928	12	12	12	31	69	(13)
721500	MS Dept Of Transportation	20,271,944	23,694,180	24,300,969	19,802,131	(62,687)	(62,687)	(62,687)	(8,469)	169,593	41,849
721510	South MS Regional Center	0	0	0	0	(496,509)	(496,509)	(496,509)	(496,509)	(487,052)	(124,383)
721520	MS Dept Of Corrections	12,476,907	14,583,213	14,956,677	12,187,748	(459,640)	(459,640)	(459,640)	(426,270)	(255,680)	218,447
721530	Archives & History Dept	1,030,827	1,204,847	1,235,703	1,006,937	23,350	23,350	23,350	26,107	35,596	2,630
721540	Legislative Peer Committee	160,180	187,221	192,016	156,468	(5,039)	(5,039)	(5,039)	(4,610)	(1,982)	7,233
721550	MS Public Service Commission	551,469	644,566	661,073	538,688	(4,785)	(4,785)	(4,785)	(3,310)	(742)	(548)
721560	Dept Of Environmental Quality	2,616,669	3,058,406	3,136,729	2,556,026	2,427	2,427	2,427	9,426	33,073	9,897
721570	MS State Hospital	9,145,633	10,689,566	10,963,317	8,933,679	(365,594)	(365,594)	(365,594)	(341,133)	(209,624)	254,523
721590	MS Real Estate Commission	130,627	152,678	156,588	127,599	1,421	1,421	1,421	1,770	2,805	(1,158)
721600	Mississippi State Senate Staff	254,751	297,758	305,383	248,847	(5,294)	(5,294)	(5,294)	(4,612)	(1,653)	4,397
721610	Mississippi State Senate Members	307,357	359,243	368,443	300,233	(133)	(133)	(133)	689	3,290	615
721620	MS House Of Representatives Staff	345,776	404,149	414,499	337,763	392	392	392	1,316	4,046	466
721630	MS House Of Representatives Members	748,886	875,311	897,727	731,530	(1,208)	(1,208)	(1,208)	795	7,497	2,750
721640	Attorney General'S Office	1,962,945	2,294,322	2,353,078	1,917,453	(4,898)	(4,898)	(4,898)	352	17,325	5,678
721650	MS Arts Commission	78,021	91,193	93,528	76,213	(576)	(576)	(576)	(368)	760	2,117
721660	Boswell Regional Center	8,656,818	10,118,231	10,377,351	8,456,192	761,148	761,148	761,148	784,301	862,058	351,334
721670	MS Highway Safety Patrol (Dept Of Public Safety)	6,966,357	8,142,392	8,350,912	6,804,908	(26,076)	(26,076)	(26,076)	(7,444)	63,079	59,807
721680	State Insurance Department	857,643	1,002,427	1,028,099	837,767	(4,991)	(4,991)	(4,991)	(2,697)	5,127	(114)
721690	Ellisville State School	9,532,193	11,141,384	11,426,706	9,311,280	99,740	99,740	99,740	125,234	221,733	279,434

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

As of the Measurement Date of June 30, 2019

Group Number	Employer Name	NOL Sensitivity: Less 1% - Trend Total Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2020	2021	2022	2023	2024	Thereafter
721700	MS Port Authority/Gulfport	219,287	256,306	262,870	214,205	5,079	5,079	5,079	5,666	7,171	757
721710	State Dept Of Health	11,536,513	13,484,066	13,829,382	11,269,149	(354,873)	(354,873)	(354,873)	(324,018)	(166,855)	280,491
721720	State Soil & Water Conservation	77,430	90,502	92,819	75,636	1,626	1,626	1,626	1,833	2,609	1,682
721730	Banking & Consumer Finance	491,771	574,790	589,509	480,374	10,923	10,923	10,923	12,238	16,204	(5,907)
721740	Yellow Creek Port Authority	63,836	74,612	76,523	62,356	(471)	(471)	(471)	(300)	457	804
721750	MS Workers Compensation Commission	375,330	438,692	449,926	366,631	(1,404)	(1,404)	(1,404)	(400)	3,212	1,715
721760	Veterans Home Purchase Board	117,032	136,789	140,292	114,320	171	171	171	484	1,450	(199)
721770	MS State Personnel Board	281,941	329,537	337,976	275,406	(11,262)	(11,262)	(11,262)	(10,508)	(7,716)	4,351
721780	State Veterans Affairs Board	3,070,611	3,588,981	3,680,891	2,999,448	(25,759)	(25,759)	(25,759)	(17,546)	9,404	3,363
721790	State Fair Commission	134,173	156,824	160,840	131,063	634	634	634	993	2,295	2,267
721800	MS Dept Of Information Technology Services	789,670	922,979	946,616	771,369	(26,352)	(26,352)	(26,352)	(24,240)	(14,252)	10,305
721810	State Aid Road Construction	335,728	392,404	402,454	327,947	(156)	(156)	(156)	742	3,138	(1,215)
721820	Rehabilitation Services	6,118,170	7,151,018	7,334,150	5,976,379	(44,574)	(44,574)	(44,574)	(28,211)	16,344	9,425
721830	MS Gaming Commission	731,745	855,276	877,179	714,787	(9,142)	(9,142)	(9,142)	(7,185)	79	6,270
721840	MS Department Of Revenue	4,533,510	5,298,841	5,434,540	4,428,444	(85,720)	(85,720)	(85,720)	(73,595)	(25,947)	14,813
721850	Joint Legislative Budget Office	170,228	198,966	204,061	166,283	5,048	5,048	5,048	5,503	6,571	(1,853)
721860	MS Finance And Administration	2,880,877	3,367,217	3,453,448	2,814,112	12,599	12,599	12,599	20,304	45,272	6,817
721870	MS Cosmetology Board	59,107	69,085	70,855	57,737	(852)	(852)	(852)	(694)	(436)	690
721880	Board Social Workers, Marriage, Family Therapists	21,279	24,871	25,508	20,785	51	51	51	108	301	57
721890	MS Library Commission	301,446	352,335	361,358	294,460	1,820	1,820	1,820	2,626	5,075	1,407
721900	MS Emergency Management	779,031	910,544	933,862	760,976	3,685	3,685	3,685	5,768	11,291	(2,571)
721910	MS Secretary Of State	632,445	739,213	758,143	617,788	(7,281)	(7,281)	(7,281)	(5,590)	921	4,045
721920	MS Dept Of Human Services	9,973,132	11,656,760	11,955,280	9,742,000	(1,845,005)	(1,845,005)	(1,845,005)	(1,818,331)	(1,306,176)	1,661,533
721930	MS Board Of Nursing	171,410	200,347	205,478	167,438	1,447	1,447	1,447	1,905	3,438	(2,177)
721940	MS Dept Of Education	3,995,636	4,670,165	4,789,764	3,903,035	(5,968)	(5,968)	(5,968)	4,718	40,344	(264)
721950	MS Community College Board	459,262	536,793	550,539	448,618	33,242	33,242	33,242	34,470	36,940	2,164
721960	Military Department - Army Guard	1,685,142	1,969,621	2,020,062	1,646,088	29,556	29,556	29,556	34,063	48,830	4,890
721970	Military Department - Air Guard	1,193,962	1,395,523	1,431,261	1,166,292	1,356	1,356	1,356	4,549	15,544	6,715
721980	Military Department - Ycp (Shelby Base Ops)	446,258	521,594	534,951	435,916	957	957	957	2,150	5,481	445
721990	Educational Television (MS Public Broadcasting)	606,438	708,815	726,967	592,384	(15,906)	(15,906)	(15,906)	(14,284)	(5,482)	18,558
722010	Pearl River Basin Development Dist.	0	0	0	0	(3,409)	(3,409)	(3,409)	(3,409)	(3,411)	(1,348)
722020	MS Dept Of Wildlife, Fisheries & Parks	3,463,673	4,048,398	4,152,074	3,383,401	18,840	18,840	18,840	28,103	57,545	(6,845)
722040	Public Employees Retirement System	1,046,786	1,223,500	1,254,833	1,022,526	2,025	2,025	2,025	4,825	13,942	4,942
722050	MS Bureau Of Narcotics	886,015	1,035,588	1,062,109	865,481	(28,450)	(28,450)	(28,450)	(26,080)	(14,703)	19,061
722060	North MS Regional Center	5,727,473	6,694,364	6,865,801	5,594,736	(62,823)	(62,823)	(62,823)	(47,504)	16,201	139,040
722070	MS Oil & Gas Board	183,232	214,164	219,649	178,985	(3,895)	(3,895)	(3,895)	(3,404)	(1,265)	4,266
722080	MS Animal Health Board	160,180	187,221	192,016	156,468	(3,125)	(3,125)	(3,125)	(2,696)	(1,326)	(526)
722090	State Treasurer's Office	245,885	287,395	294,755	240,187	(2,388)	(2,388)	(2,388)	(1,731)	1,615	5,743
722110	Medicaid Division	6,270,667	7,329,258	7,516,954	6,125,341	35,248	35,248	35,248	52,019	94,576	(52,646)
722120	MS Dept Of Agriculture & Commerce	1,201,055	1,403,813	1,439,764	1,173,220	(4,862)	(4,862)	(4,862)	(1,650)	9,825	13,261
722130	MS Office Of State Auditor	900,791	1,052,860	1,079,823	879,915	26,944	26,944	26,944	29,353	37,502	(6,796)
722150	Governor's Office	161,953	189,294	194,141	158,200	1,361	1,361	1,361	1,794	3,834	2,879

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

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722170	MS State Board Of Pharmacy	106,393	124,354	127,538	103,927	1,306	1,306	1,306	1,590	2,107	(1,875)
722180	MS Supreme Court	1,701,101	1,988,275	2,039,193	1,661,677	8,116	8,116	8,116	12,665	25,093	(3,670)
722190	Barber Examiners Board	21,279	24,871	25,508	20,785	498	498	498	555	609	(390)
722200	Grand Gulf Military	29,554	34,543	35,427	28,869	(852)	(852)	(852)	(773)	(402)	973
722220	MS Development Authority	1,461,126	1,707,788	1,751,523	1,427,264	(25,230)	(25,230)	(25,230)	(21,322)	(5,569)	15,168
722230	Mental Health Dept Of MS	570,383	666,673	683,746	557,164	(14,557)	(14,557)	(14,557)	(13,032)	(5,922)	15,285
722240	MS Motor Vehicle Commission	21,279	24,871	25,508	20,785	408	408	408	465	551	(300)
722250	District Attorneys & Staff	1,351,187	1,579,290	1,619,734	1,319,873	2,291	2,291	2,291	5,905	18,273	4,461
722260	State Architecture Board	14,186	16,580	17,005	13,857	35	35	35	73	198	(63)
722270	East MS State Hospital	6,621,171	7,738,934	7,937,121	6,467,722	(241,219)	(241,219)	(241,219)	(223,510)	(145,719)	179,280
722280	MS State Board Of Contractors	106,393	124,354	127,538	103,927	(698)	(698)	(698)	(414)	964	1,436
722290	State Fire Academy	401,337	469,089	481,102	392,036	(2,560)	(2,560)	(2,560)	(1,487)	2,356	5,421
722310	Hudspeth Center	0	0	0	0	(829,481)	(829,481)	(829,481)	(829,481)	(820,661)	(229,114)
722320	Professional Engineers & Land Surveyors Board	33,691	39,379	40,387	32,910	(203)	(203)	(203)	(113)	188	(23)
722360	MS Ethics Commission	42,557	49,741	51,015	41,571	283	283	283	397	724	422
722370	Nursing Home Administrators Board	14,186	16,580	17,005	13,857	34	34	34	72	197	42
722390	MS Judicial Performance Commission	21,279	24,871	25,508	20,785	496	496	496	553	607	(1,065)
722450	MS Dept Of Employment Security	2,824,135	3,300,895	3,385,428	2,758,684	(51,443)	(51,443)	(51,443)	(43,890)	(8,278)	38,699
722490	State Dental Examiners Board	28,371	33,161	34,010	27,714	(1,974)	(1,974)	(1,974)	(1,898)	(1,433)	(538)
722510	MS Forestry Commission	1,766,710	2,064,959	2,117,841	1,725,765	(141,860)	(141,860)	(141,860)	(137,135)	(109,622)	101,964
722520	Medical Licensure Board	150,132	175,477	179,970	146,653	3,094	3,094	3,094	3,496	5,218	4,899
722530	Public Accountancy Board Of MS	35,464	41,451	42,513	34,642	18	18	18	113	563	509
722590	Board Of Funeral Services	7,093	8,290	8,503	6,928	32	32	32	51	197	121
722600	Administrative Office Of The Courts/Trial Support	1,939,302	2,266,688	2,324,736	1,894,358	3,266	3,266	3,266	8,452	22,324	(4,341)
722620	MS Dept Of Marine Resources	999,500	1,168,232	1,198,150	976,336	14,044	14,044	14,044	16,717	22,173	(3,400)
722630	Mississippi Auctioneers Commission	0	0	0	0	(1,135)	(1,135)	(1,135)	(1,135)	(1,140)	(94)
	Total CAFR State Agencies	180,007,557	210,395,784	215,783,848	175,835,786	(2,625,337)	(2,625,337)	(2,625,337)	(2,143,902)	(283,392)	1,837,460
UNIVERSITIES/OTHER STATE AGENCIES											
721370	Charter School Authorizer Board	8,866	10,363	10,628	8,661	304	304	304	327	404	(630)
721460	MS Business Finance Corp	28,371	33,161	34,010	27,714	63	63	63	139	368	47
721580	MS Industries For The Blind	609,985	712,960	731,218	595,848	26,058	26,058	26,058	27,689	33,457	12,039
722100	Pearl River Valley Water Supply	604,074	706,052	724,133	590,074	(6,404)	(6,404)	(6,404)	(4,789)	1,956	5,205
722160	Pat Harrison Waterway District	213,968	250,089	256,493	209,009	(8,948)	(8,948)	(8,948)	(8,376)	(5,568)	3,601
722210	Tombigbee River Valley Water Mgt	94,571	110,536	113,367	92,380	(602)	(602)	(602)	(349)	577	2,222
722330	University Medical Center	59,796,229	69,890,817	71,680,667	58,410,426	263,345	263,345	263,345	423,273	959,254	393,901
722340	University Of Southern MS	14,153,773	16,543,162	16,966,819	13,825,752	39,022	39,022	39,022	76,877	191,494	(9,737)
722400	Alcorn State University	4,372,739	5,110,929	5,241,816	4,271,399	(31,886)	(31,886)	(31,886)	(20,191)	17,706	12,230
722410	Jackson State University	6,833,366	7,986,950	8,191,489	6,674,999	(209,209)	(209,209)	(209,209)	(190,933)	(123,715)	80,614
722420	University Of Mississippi	20,709,927	24,206,102	24,826,001	20,229,964	201,269	201,269	201,269	256,658	417,318	(59,829)
722430	Mississippi State University	30,630,454	35,801,376	36,718,221	29,920,577	(43,316)	(43,316)	(43,316)	38,606	331,666	225,551
722470	MS University Of Women	2,379,059	2,780,683	2,851,894	2,323,923	4,424	4,424	4,424	10,787	31,535	1,053

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

As of the Measurement Date of June 30, 2019

Group Number	Employer Name	NOL Sensitivity: Less 1% - Trend Total Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - Trend Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Less 1% - 2.50% Employer's Proportionate Share of Net OPEB Liability	NOL Sensitivity: Plus 1% - 4.50% Employer's Proportionate Share of Net OPEB Liability	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Plan Years Ending June 30, 2020	2021	2022	2023	2024	Thereafter
722480	MS Valley State University	3,071,793	3,590,362	3,682,309	3,000,603	(19,588)	(19,588)	(19,588)	(11,372)	15,572	12,124
722540	University Press Of MS	141,857	165,805	170,051	138,569	1,928	1,928	1,928	2,307	3,466	(701)
722550	MS Institutions Of Higher Learning	562,108	657,001	673,826	549,081	(7,767)	(7,767)	(7,767)	(6,264)	(107)	8,173
722560	Delta State University	3,295,809	3,852,195	3,950,847	3,219,427	14,988	14,988	14,988	23,802	51,472	(4,155)
722570	MS Prison Industries	170,819	199,656	204,770	166,861	(5,351)	(5,351)	(5,351)	(4,894)	(4,780)	(5,398)
	Total Univsities/Other State Agencies	147,677,768	172,608,199	177,028,559	144,255,267	218,330	218,330	218,330	613,297	1,922,075	676,310
	Grand Total All	786,304,000	919,045,000	942,581,000	768,081,000	(1,354,000)	(1,354,000)	(1,354,000)	749,000	7,940,000	3,786,000

Schedule D – Summary of Main Plan Provisions

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

RETIREMENT:

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

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

	Any age with 25 years of service or
Hired before 7/1/2007	Age 60 with at least 4 years of service.
Hired after 7/1/2007	Age 60 with at least 8 years of service.

General State and School Employees Hired on or after July 1, 2011:

Any age with 30 years of service or
Age 60 with at least 8 years of service.

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

DUTY DISABILITY RETIREMENT: No age or service requirements.

NON-DUTY DISABILITY RETIREMENT:

Highway Safety Patrol:	Any age with 5 years of service
General State and School Employees:	
Hired before 7/1/2007	Any age with 4 years of service
Hired after 7/1/2007	Any age with 8 years of service

Schedule D – Summary of Main Plan Provisions

RETIREE CONTRIBUTIONS: No contributions towards postemployment benefits are made while in active service. At retirement contributions vary based on plan election, dependent coverage, and Medicare eligibility and date of hire. The following tables show the schedule of monthly retiree contributions as of January 1, 2020.

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

	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled)
	Base Coverage	Select Coverage	Select Coverage*
Retiree	$ 434	$ 458	$ 192
Retiree + Spouse (Non-Medicare)	908	998	732
Retiree + Spouse + Child(ren) (Non-Medicare)	1,157	1,247	981
Retiree + Child	557	623	357
Retiree + Children	749	789	523
Retiree + Spouse (Medicare)	N/A	650	384
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	815	549

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

	Not Medicare Eligible (healthy or disabled)		Medicare Eligible (healthy or disabled)
	Base Coverage	Select Coverage	Select Coverage*
Retiree	$ 693	$ 717	$ 192
Retiree + Spouse (Non-Medicare)	1,389	1,479	954
Retiree + Spouse + Child(ren) (Non-Medicare)	1,553	1,643	1,118
Retiree + Child	816	882	357
Retiree + Children	1,008	1,048	523
Retiree + Spouse (Medicare)	N/A	909	384
Retiree + Spouse + Child(ren) (at least one Medicare)	N/A	1,074	549

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

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

SUMMARY OF KEY HEALTH CARE BENEFITS
(Calendar Year 2020)

Base Coverage

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

Select Coverage

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

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

Schedule D – Summary of Main Plan Provisions

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, 2019

SINGLE EQUIVALENT INTEREST RATE: 3.50% per annum, compounded annually.

HEALTH CARE COST TREND RATES: The following table shows assumed annual increases in medical and drug claims, as well as member contributions.

Year	Medical and Drug Claims	Member Contribution
2019-20	7.00%	5.25%
2020-21	6.75%	5.25%
2021-22	6.50%	5.00%
2022-23	6.25%	5.00%
2023-24	6.00%	5.00%
2024-25	5.75%	5.00%
2025-26	5.50%	5.00%
2026-27	5.25%	5.00%
2027-28	5.00%	5.00%
2028-29	4.75%	5.00%

ANNUAL EXPECTED MEDICAL/RX CLAIMS (AGE 65): Assumed claims costs will vary by Select and Base (HDHP) plans. A distinction is made between retirees and spouses in determining expected claims costs.

Plan	Annual Claims at Age 65 for non-Medicare members	
	Retirees	Spouses
Select	$11,668	$11,523
Base	$11,283	$10,527

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

Schedule E – Statement of Actuarial Assumptions and Methods

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

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

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

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

Schedule E – Statement of Actuarial Assumptions and Methods

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

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

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

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

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

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

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

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

Public Employees Retirement System of Mississippi

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

	Annual Rates of					
	Withdrawal and Vesting*		Death		Disability	
Age	Male	Female	Male	Female	Male	Female
20	26.50%	32.50%	0.0483%	0.0126%	0.010%	0.009%
25	18.50	18.50	0.0567	0.0189	0.012	0.011
30	11.75	12.00	0.0630	0.0259	0.017	0.014
35	8.50	8.75	0.0714	0.0350	0.036	0.017
40	6.75	7.00	0.0893	0.0483	0.110	0.070
45	6.25	6.00	0.1218	0.0665	0.230	0.140
50	6.25	6.00	0.1764	0.0917	0.290	0.220
55	6.25	6.00	0.2594	0.1274	0.500	0.380
60	6.25	6.00	0.3980	0.1757	0.530	0.410
65	6.25	6.00	0.6353	0.2429	0.200	0.150
70	6.25	6.00	1.1655	0.4739	0.200	0.150
74	6.25	6.00	1.8942	0.8092	0.200	0.150

	Annual Rates of Service Retirements			
	Male		Female	
Age	Under 25 Years of Service**	25 Years of Service and Over**	Under 25 Years of Service**	25 Years of Service and Over**
45		22.50%		18.00%
50		15.00		13.00
55		18.25		19.00
60	10.50%	19.50	13.25%	22.25
62	20.75	32.00	19.00	37.50
65	25.00	29.50	29.25	42.50
70	20.00	25.00	24.00	25.50
75	100.00	100.00	100.00	100.00

* For all ages, rates of 33.5% for 1st year of employment and 24.0% for 2nd year.

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

Public Employees Retirement System of Mississippi

DEATH AFTER RETIREMENT: The mortality table, for post-retirement mortality, used in evaluating allowances to be paid is the PubS.H-2010(B) Retiree Table with the following adjustments:

- For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
- For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
- Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

The PubT.H-2010 Disabled Retiree Table is used for disabled retirees with the following adjustments - 137% of male rates at all ages and 115% of female rates at all ages. Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

Retirement System for the Mississippi Highway Safety Patrol

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

		Death		Disability			
Age	Withdrawal and Vesting	Males	Females	Non-Duty	Duty	Service	Service Retirement*
25	5.60%	0.06%	0.02%	0.07%	0.00%	5	5%
30	4.00	0.06	0.03	0.09	0.01	10	5%
35	3.00	0.07	0.04	0.12	0.04	15	5%
40	2.00	0.09	0.05	0.15	0.05	20	5%
45	1.00	0.12	0.07	0.22	0.05	25	10%
50	1.00	0.18	0.09	0.38	0.04	30	25%
55	0.00	0.26	0.13	0.68	0.01	35	25%
60	0.00	0.40	0.18	1.16	0.00	40+	100%

* The annual rate of service retirement is 100% at age 61.

DEATH AFTER RETIREMENT: The mortality table, for post-retirement mortality, used in evaluating allowances to be paid is the PubS.H-2010(B) Retiree Table with the following adjustments:

- For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
- For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
- Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

The PubT.H-2010 Disabled Retiree Table is used for disabled retirees with the following adjustments - 137% of male rates at all ages and 115% of female rates at all ages. Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

Schedule F – Actuarial Cost Method

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

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

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