# Mississippi Institutions of Higher Learning A Component Unit of the State of Mississippi

# Financial Statements and Report on Single Audit

June 30, 2024 and 2023

## MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

## A Component Unit of the State of Mississippi

## **Table of Contents**

	Page
Independent Auditors' Report	1
Management's Discussion and Analysis (Unaudited)	5
Basic Financial Statements:	
Statements of Net Position – Mississippi Institutions of Higher Learning – A Component Unit of the State of Mississippi	16
Consolidated Statements of Financial Position – Discretely Presented Component Unit – Mississippi State University Foundation, Inc.	17
Statements of Financial Position – Discretely Presented Component Unit – The University of Mississippi Foundation	18
Consolidated Statements of Financial Position – Discretely Presented Component Unit – The University of Southern Mississippi Foundation	19
Statements of Revenues, Expenses and Changes in Net Position – Mississippi Institutions of Higher Learning – A Component Unit of the State of Mississippi	20
Consolidated Statements of Activities – Discretely Presented Component Unit – Mississippi State University Foundation, Inc.	21
Statements of Activities – Discretely Presented Component Unit – The University of Mississippi Foundation	23
Consolidated Statements of Activities – Discretely Presented Component Unit – The University of Southern Mississippi Foundation	25
Statements of Cash Flows – Mississippi Institutions of Higher Learning – A Component Unit of the State of Mississippi	27
Notes to Financial Statements	29
Required Supplementary Information (Unaudited):	
Schedule of Proportionate Share of Net Pension Liability	124
Schedule of Proportionate Share of Contributions to the Mississippi Public Employees' Retirement System	128
Schedule of Proportionate Share of Net OPEB Liability	132
Schedule of Proportionate Share of Contributions to the Mississippi State and School Employees' Life & Health Insurance Plan	135

## **Table of Contents**

	Page
Notes to Required Supplementary Information	138
Combining Supplementary Information:	
Combining Statement of Net Position Information	142
Combining Statement of Revenues, Expenses and Changes in Net Position Information	144
Combining Statement of Cash Flows Information	146
Report on Internal Control and Compliance:	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	149
Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance	151
Schedule of Expenditures of Federal Awards	154
Notes to the Schedule of Expenditures of Federal Awards	174
Schedule of Findings and Questioned Costs	176

Forvis Mazars, LLP 1400 Meadowbrook Road, Suite 300 Jackson, MS 39211 P 601.948.6700 | F 601.948.6000 forvismazars.us



## Independent Auditor's Report

Board of Trustees Mississippi Institutions of Higher Learning Jackson, Mississippi

### **Report on the Audit of the Financial Statements**

### Opinions

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the Mississippi Institutions of Higher Learning (the IHL System), a Component Unit of the State of Mississippi, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the IHL System's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the IHL System, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, and the University of Southern Mississippi Foundation, which are discretely presented component units of the IHL System. Those statements, which reflect 100% of the assets, net position, and revenues of the aggregate discretely presented component units as of and for the year ended June 30, 2024 were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, and the University of Southern Mississippi Foundation, is based solely on the reports of the other auditors.

We did not audit the financial statements of the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund and the State Institutions of Higher Learning Tort Liability Fund, which are included in the business-type activities of the IHL System. Those statements, which reflect approximately .7%, 1.0%, and 0.4%, respectively, of the assets, net position, and revenues of the business-type activities of the IHL System 30, 2024, were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund and the State Institutions of Higher Learning Tort Liability Fund, is based solely on the reports of the other auditors.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit

of the Financial Statements" section of our report. We are required to be independent of the IHL System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the discretely presented component units listed above and the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund and the State Institutions of Higher Learning Tort Liability Fund were not audited in accordance with *Government Auditing Standards*.

## Prior Year Audited by Other Auditors

The 2023 financial statements were audited by other auditors, and their report thereon, dated December 28, 2023, expressed an unmodified opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the IHL System's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, and design and perform audit procedures responsive to those risks. Such procedures
  include examining, on a test basis, evidence regarding the amounts and disclosures in the financial
  statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IHL System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

• Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the IHL System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information provide us with sufficient evidence to express an opinion or provide any assurance.

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the IHL System's basic financial statements. The combining supplementary statements and schedule of expenditures of federal awards as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining supplementary statements and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2025 on our consideration of the IHL System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over

financial reporting and compliance and the results on that testing and not to provide an opinion on the effectiveness of the IHL System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the IHL System's internal control over financial reporting and compliance.

# Forvis Mazars, LLP

Jackson, Mississippi

January 10, 2025, except for the Schedule of Expenditures of Federal Awards, as to which the date is March 19, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

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#### Introduction

The Board of Trustees of Mississippi's Institutions of Higher Learning (IHL System) governs the state's public four-year institutions. The Constitutional Governing Board was created in 1943 for the purpose of overseeing and directing Mississippi's eight public universities including the University of Mississippi Medical Center, various off-campus centers and multiple research institutes located throughout Mississippi.

The institutions serve approximately 77,000 students with an employee base of 27,900 individuals. Faculty makes up approximately 6,000 of the total employee count. The system offers over 800 degree programs and awarded approximately 19,600 degrees in academic year 2023.

In addition to regular operations, each university has established its own educational building corporation (EBC) in accordance with Section 37-101-61 of the Mississippi Code Annotated of 1972. The purpose of these corporations is to provide a means to acquire land or buildings, construct or renovate facilities, and/or equip facilities. Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, 39, *Determining Whether Certain Organizations are Component Units – An Amendment of GASB Statement No. 14*, and 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*, deem EBCs to be component units of the IHL System; therefore, they are included as blended component units in the basic financial statements. In addition to EBCs, the IHL System has three additional component units considered significant to the financial statements. The three units are Mississippi State University Foundation, Inc., the University of Mississippi Foundation and the University of Southern Mississippi Foundation. These audited financial statements are discretely presented following the IHL System's financial statements.

This report was prepared in accordance with GASB Statements 34 and 35, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, and Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities – An Amendment of GASB Statement No. 34, and present financial data for the fiscal period ending June 30, 2024. The IHL System reports as a special purpose government, engaged solely in business-type activities. This section should be read in conjunction with the financial statements and the notes that follow.* 

The following is a list of abbreviations used throughout this financial report for the member universities of the IHL System:

Alcorn State University
Delta State University
Jackson State University
Mississippi State University
Mississippi University for Women

MVSU	Mississippi Valley State University
UM	University of Mississippi
USM	University of Southern Mississippi
UMMC	University of Mississippi Medical Center
IHL Executive Office	Institutions of Higher Learning – Executive Office
UPM	University Press of Mississippi
MCVS	Mississippi Commission for Volunteer Service – Off-campus entity

The discussion and analysis below provide an overview of the financial position and activities of the IHL System for the years ended June 30, 2024 and 2023. This discussion has been prepared by management and should be read in conjunction with the financial statements and accompanying notes that follow this section.

#### **Financial Highlights**

The IHL System recorded an increase in net position of \$134 million in fiscal year 2024. Net tuition and fees revenue was up 8.8%, or \$60.3 million. Operating expenses increased by \$568 million, where the major contributor to this increase was personnel cost. The IHL System experienced a 45% (or \$278 million) rise in fringe benefits expense coupled with an 11% (or \$206 million) increase in salaries and wage expense. Excluding the effects of pension and other postemployment benefit (opeb) liabilities, the increase to fringe benefits expense is only \$49 million. Patient care revenues of the medical center experienced a 15.8% growth, or \$216 million.

	Ye	ears ended June	30,
Financial highlights (in millions)	2022	2023	2024
Total operating revenues \$	3,045	3,219	3,620
Total operating expenses	3,847	4,226	4,794
Operating loss	(802)	(1,007)	(1,174)
State appropriations	711	812	868
Gifts	337	220	258
Investment income	(69)	35	115
Interest expense on capital asset-related debt	(42)	(46)	(52)
Other nonoperating revenues, net			
and other revenue, expenses, gains and losses	114	79	119
Increase in net position	250	93	134
Net position, beginning of the year	2,432	2,682	2,775
Net position, end of year \$	2,682	2,775	2,909

Operating revenues minus operating expenses typically result in an operating loss in the IHL System's financial statements. Nonoperating items, however, including state support, investment income, and gifts have typically enabled the IHL System to reflect an increase in the net position, or "equity" each year. This surplus has been reinvested within the IHL System to add a margin of educational excellence, upgrade the IHL System's facilities and provide a prudent reserve for contingencies such as the recent period of economic instability.

#### **Overview of the Financial Statements**

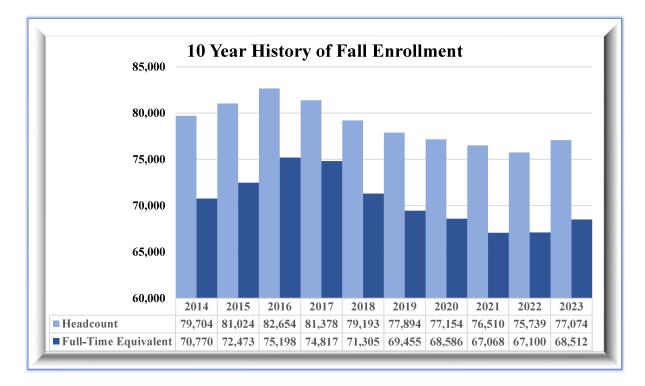
The IHL System's financial report consists of management's discussion and analysis, financial statements including notes, and financial statements of the discretely presented component units. The statements of the System include the Statement of Net Position; the Statement of Revenues, Expenses, and Changes in Net Position; the Statement of Cash Flows; and the Statement of Financial Position and Statement of Activities for the discretely presented component units.

#### **Financial Statements**

The financial statements present information for the IHL System as a whole. The Statement of Net Position presents the financial position of the IHL System at the end of fiscal years 2024 and 2023 and includes all assets, deferred outflows of resources, liabilities, and deferred inflows of resources for all institutions within the IHL System. The difference between total assets, deferred outflows of resources, total liabilities, and deferred inflows of resources – net position – is one measure of the IHL System's financial health or position. The change in net position is a useful indicator of financial health. Over time, increases or decreases in the IHL System's net position provide a useful trend in assessing whether its financial health is improving. Other nonfinancial factors such as enrollment trends and the condition of the physical plant are also useful in evaluating the overall financial health of the IHL System.

The Statement of Revenues, Expenses and Changes in Net Position presents the operating results of the IHL System, as well as nonoperating revenues and expenses for the years ended June 30, 2024 and 2023. Operating revenues are received for providing goods and services to various customers and constituencies of the IHL System. Operating expenses are incurred to acquire or produce the goods and services provided in return for the operating revenues. Nonoperating revenues are received for which goods and services are not provided as an exchange transaction. State appropriations, which represent 17.4% and 18.5% of total IHL System net revenues for fiscal years 2024 and 2023, respectively, are classified as nonoperating revenue because these revenues are appropriated at the state level rather than at the institutional level. This accounting treatment for this revenue classification typically results in the IHL System showing an operating loss. Other typical nonoperating revenue sources include gifts, grants, and appropriations restricted for capital purposes.

The Statement of Cash Flows provides information about the cash sources and uses of the IHL System. Additional information for these statements is provided later in this report.



The following chart depicts a ten-year history of fall enrollment.

#### **Statement of Net Position**

The Statement of Net Position presents the financial position as of the end of the fiscal year and includes all assets, liabilities, deferred outflows of resources, and deferred inflows of resources of the IHL System. Cash and investments are generally reported at fair values. Capital assets are reported at historical cost less an allowance for depreciation and amortization. The difference between total assets and deferred outflows, and total liabilities and deferred inflows – net position – is one indicator of the current financial condition, while the change in net position is an indicator of whether the overall financial condition has improved or worsened during the current year. From the data presented, readers of the Statement of Net Position are able to determine the assets available to continue the operations of the entity, and how much is owed to vendors, investors, and lending institutions. Finally, the Statement of Net Position and its availability for expenditure.

Net position is classified into components as follows:

- Net investment in capital assets represents the investment in property, plant, equipment, and lease and subscription assets less any related debt used to acquire those assets.
- Restricted nonexpendable net position consists of the IHL System's permanent endowment funds.
- Restricted expendable net position is available for expenditure but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets.
- Unrestricted net position is available for any lawful purpose of the IHL System.

Summary of Net Position (Condensed)							
			Changes bet	tween years			
_	June 30, 2022	June 30, 2023	June 30, 2024	2022 to 2023	2023 to 2024		
\$	1,593,367,919	1,664,166,596	1,855,867,179	4.4 %	11.5 %		
	4,606,960,130	4,761,080,932	4,977,803,909	3.3	4.6		
	1,387,646,550	1,453,631,905	1,613,779,474	4.8	11.0		
_	490,752,155	599,243,678	1,012,936,286	22.1	69.0		
_							
\$	8,078,726,754	8,478,123,111	9,460,386,848	4.9 %	11.6 %		
\$	635,609,005	640,907,085	738,035,180	0.8	15.2		
	3,880,941,613	4,881,193,506	5,642,661,356	25.8	15.6		
	880,392,415	181,518,420	171,089,398	(79.4)	(5.7)		
ed 🗌							
\$	5,396,943,033	5,703,619,011	6,551,785,934	5.7 %	14.9 %		
-							
\$	3,349,669,211	3,446,878,219	3,679,812,504	2.9 %	6.8 %		
	185,522,926	190,390,227	201,036,313	2.6	5.6		
	395,157,663	433,967,475	484,825,848	9.8	11.7		
_	(1,248,566,079)	(1,296,731,821)	(1,457,073,751)	(3.9)	(12.4)		
\$	2,681,783,721	2,774,504,100	2,908,600,914	3.5 %	4.8 %		
	\$ \$ ed \$ \$	June 30, 2022 \$ 1,593,367,919 4,606,960,130 1,387,646,550 490,752,155 \$ 8,078,726,754 \$ 635,609,005 3,880,941,613 880,392,415 ed \$ 5,396,943,033 \$ 3,349,669,211 185,522,926 395,157,663 (1,248,566,079)	June 30, 2022         June 30, 2023           \$ 1,593,367,919         1,664,166,596           4,606,960,130         4,761,080,932           1,387,646,550         1,453,631,905           490,752,155         599,243,678           \$ 8,078,726,754         8,478,123,111           \$ 635,609,005         640,907,085           3,880,941,613         4,881,193,506           880,392,415         181,518,420           ed         \$ 5,396,943,033         5,703,619,011           \$ 3,349,669,211         3,446,878,219           185,522,926         190,390,227           395,157,663         433,967,475           (1,248,566,079)         (1,296,731,821)	June 30, 2022         June 30, 2023         June 30, 2024           \$ 1,593,367,919         1,664,166,596         1,855,867,179           4,606,960,130         4,761,080,932         4,977,803,909           1,387,646,550         1,453,631,905         1,613,779,474           490,752,155         599,243,678         1,012,936,286           \$ 8,078,726,754         8,478,123,111         9,460,386,848           \$ 635,609,005         640,907,085         738,035,180           3,880,941,613         4,881,193,506         5,642,661,356           880,392,415         181,518,420         171,089,398           ed         \$ 5,396,943,033         5,703,619,011         6,551,785,934           \$ 3,349,669,211         3,446,878,219         3,679,812,504           185,522,926         190,390,227         201,036,313           395,157,663         433,967,475         484,825,848           (1,248,566,079)         (1,296,731,821)         (1,457,073,751)	$\begin{array}{c c c c c c c c c c c c c c c c c c c $		

At June 30, 2024, 2023, and 2022, current assets totaled \$1.86 billion, \$1.66 billion, and \$1.59 million, respectively, and consisted primarily of cash and cash equivalents, short-term investments and net receivables. Current assets increased 11.5% (or \$191.7 million) and 4.4% (or \$70.8 million) from June 30, 2023 to 2024 and from June 30, 2022 to 2023, respectively. Cash and cash equivalents, and short-term investments constituted approximately 67%

and 66% of current assets as of June 30, 2024 and 2023, respectively, while net receivables constituted approximately 28.5% and 28.6% of current assets as of June 30, 2024 and 2023, respectively. Approximately 45.6% and 46.1% of these net receivables are amounts due from gifts, contracts and grants, and the State of Mississippi for appropriations as of June 30, 2024 and 2023, respectively, while 26.1% and 24.5%, respectively, were related to patient care receivables from UMMC. The remaining receivables were primarily owed from students for tuition, room and board charges.

At June 30, 2024, 2023, and 2022, noncurrent assets totaled \$6.6 billion, \$6.2 billion and \$6.0 billion, respectively, which included capital assets of \$5.0 billion, \$4.8 billion and \$4.6 billion, respectively. Noncurrent cash and investments, that are restricted externally by endowment arrangements or specific grant and contract arrangements, approximated \$235 million and \$212 million at June 30, 2024 and 2023, respectively. These amounts are reflected in net position expendable for scholarships and fellowships and other purposes in the statement of net position. Unspent bond proceeds amounted to \$66.6 million and \$109.8 million at June 30, 2024 and 2023, respectively. One other significant noncurrent asset of the IHL System is student loans receivable which equaled \$64.2 million and \$64.6 million at June 30, 2024 and 2023, respectively. In total, noncurrent assets increased by 6.1% (or \$376.9 million). Net capital assets increased by 4.6%, or \$216.7 million, to \$4.98 billion at 2024. Additional details about the IHL System's most recent capital asset growth can be seen in the Capital Asset and Debt Administration section of this report.

At June 30, 2024, 2023, and 2022, current liabilities equaled \$738 million, \$640.9 million, and \$635.6 million, respectively, and consisted primarily of accounts payable and accrued liabilities, and unearned revenues. Unearned revenues include advance receipts for athletic ticket sales, summer tuition, fees, and student housing.

Noncurrent liabilities are those liabilities due and payable more than twelve months from year-end. Noncurrent liabilities equaled \$5.6 billion, \$4.9 billion, and \$3.9 billion, at June 30, 2024, 2023, and 2022, respectively. The IHL System's proportionate share of the PERS collective net pension liability increased by \$703.4 million (22%) and \$887.7 million (38%) as of June 30, 2024 and 2023, respectively. The IHL System's proportionate share of the collective net OPEB liability reported by the State and School Employees' Life and Health Insurance Plan increased \$13 million (14.4%) as of June 30, 2024 and decreased by \$29.2 million (24.5%) as of June 30, 2023.

Deferred outflows of resources increased by \$413.7 million in 2024 which was mainly caused by the pension and OPEB adjustments for GASB No. 68 and 75. The IHL System recorded \$938.6 million of pension-related deferred outflows at the end of fiscal year 2024, primarily representing the deferral of pension contributions paid during the year for the IHL System's participation in the cost-sharing, defined benefit pension plan administered by PERS, in conjunction with the change of assumption in the discount rate to 7.00% from 7.55%. Deferred inflows of resources changed nominally with a decrease of \$10.4 million, or 5.7%.

Restricted nonexpendable net position equaled \$201.0 million, \$190.4 million, and \$185.5 million, at June 30, 2024, 2023, and 2022, respectively, and consisted of endowment and similar type funds, in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal be maintained intact and invested for the purpose of producing income that may either be expended or added to principal. The value of this net position has increased 5.6% (or \$10.6 million) and 2.6% (or \$4.9 million) from June 30, 2023 to 2024 and June 30, 2022 to 2023, respectively.

Restricted expendable net position equaled \$484.8 million, \$434.0 million, and \$395.2 million, at June 30, 2024, 2023, and 2022, respectively, and consisted of resources that the IHL System is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. The value of this net position has increased 11.7% (or \$50.9 million) and 9.8% (or \$38.8 million) from June 30, 2023 to 2024 and June 30, 2022 to 2023, respectively.

Unrestricted net position (deficit) equaled \$(1.5) billion, \$(1.3) billion, and \$(1.2) billion, at June 30, 2024, 2023 and 2022, respectively, and represents those assets that are available to the IHL System for any lawful purpose. The value of unrestricted net position worsened by 13.9% (or \$180.6 million) from June 30, 2023 to 2024, and also by 3.9% (or \$48.2 million) from June 30, 2022 to 2023. The unrestricted deficit is the result of the implementation of GASB Statement Nos. 68 and 75, under which IHL recognizes a liability for its net pension and OPEB obligations. At June 30, 2024, 2023, and 2022, the net pension liability was \$3.9 billion, \$3.2 billion, and \$2.3 billion, respectively.

#### Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position presents the revenues earned and expenses incurred during the year. Activities are reported as either operating or nonoperating. Operating revenues are earned by providing goods and services to various customers and constituencies. Operating expenses are incurred to acquire or produce the goods and services and to carry out the mission of the IHL System. Nonoperating revenues are revenues received for which goods and services are generally not provided. A public university's dependence on state aid and gifts usually results in operating deficits because state appropriations and gifts are classified as nonoperating revenues. The utilization of long-lived assets, referred to as capital assets, is reflected in the financial statements as depreciation, which spreads the cost of an asset over its expected useful life.

Change in total net position as presented on the Statement of Net Position are based on the activity presented in the Statement of Revenues, Expenses and Changes in Net Position. The purpose of the statement is to present the revenues earned, both operating and nonoperating, and the expenses incurred, operating and nonoperating, and any other revenues, expenses, gains or losses received or incurred by the IHL System.

		Years ended June 30, Changes between ve						
		2022	2023	2024	2022 to 2023	2023 to 2024		
Operating revenues	\$	3,044,979,771	3,218,887,338	3,619,687,857	5.7 %	12.5 %		
Operating expenses		3,847,088,067	4,225,681,463	4,793,513,092	9.8	13.4		
Operating loss		(802,108,296)	(1,006,794,125)	(1,173,825,235)	25.5	16.6		
Nonoperating revenues	\$_	937,246,927	1,021,384,917	1,183,374,917	9.0	15.9		
Income before other revenues, expenses, gains or losses		135,138,631	14,590,792	9,549,682	(89.2)	(34.5)		
Other revenues, expenses, gains or losses	_	114,506,471	78,129,587	124,547,132	(31.8)	59.4		
Change in net position		249,645,102	92,720,379	134,096,814	(62.9)	44.6		
Net position, beginning of the year	_	2,432,138,619	2,681,783,721	2,774,504,100	10.3	3.5		
Net position, end of the year	\$	2,681,783,721	2,774,504,100	2,908,600,914	3.5 %	4.8 %		

### **Operating Revenues**

Operating revenues for the IHL System equaled \$3.6 billion, \$3.2 billion and \$3.0 billion for fiscal years 2024, 2023 and 2022, respectively. Operating revenues increased 12.5% (or \$400.8 million) and 5.7% (or \$174 million) during 2024 and 2023, respectively. Major components of operating revenues are the UMMC patient care revenues (43.7% in 2024, 42.4% in 2023 and 41.1% in 2022), net tuition and fees (20.6% in 2024, 21.3% in 2023 and 22.2% in 2022), grants and contracts revenues (17.6% in 2024, 17.2% in 2023 and 17.7% in 2022), and sales and service revenues from auxiliary activities (9.9% in 2024, 10.5% in 2023 and 10.3% in 2022). The following table summarizes the IHL System's operating revenues for the past three fiscal years.

Operating Revenues									
	_	Y	ears ended June 3	0,	Changes bet	tween years			
	_	2022	2023	2024	2022 to 2023	2023 to 2024			
Tuition and fees, net	\$	677,300,039	686,127,990	746,389,758	1.3 %	8.8 %			
Grants and contracts		539,365,631	553,921,626	635,281,528	2.7	14.7			
Federal appropriations		14,800,675	16,065,608	14,525,612	8.5	(9.6)			
Sales and services of									
educational departments		80,870,946	85,816,824	89,284,655	6.1	4.0			
Auxiliary enterprises, net		312,545,905	338,374,559	358,197,146	8.3	5.9			
Patient care revenues		1,251,077,962	1,365,774,381	1,581,873,502	9.2	15.8			
Other	_	169,018,613	172,806,350	194,135,656	2.2	12.3			
Total operating revenues	\$	3,044,979,771	3,218,887,338	3,619,687,857	5.7 %	12.5 %			

Net tuition and fee revenues increased 8.8% (\$60.3 million) and 1.3% (\$8.8 million) during 2024 and 2023, respectively. In 2024, the average increase in the in-state tuition rate was \$255 (or 2.9%), and the average increase in the out-of-state tuition rate was \$823 (or 5.8%). All universities except Alcorn State and Delta State raised its tuition rate in 2024, and four universities do not charge out-of-state tuition surcharges (ASU, DSU, MUW and MVSU).

Patient care revenues at UMMC increased 15.8%, or \$216 million from June 30, 2023 to 2024, and 9.2%, or \$115 million, from June 30, 2022 to 2023.

#### **Operating Expenses**

Operating expenses for the IHL System totaled \$4.8 billion, \$4.2 billion, and \$3.8 billion for fiscal years 2024, 2023 and 2022, respectively. Operating expenses increased by 13.4% (or \$568 million) during 2024. Personnel costs (including fringe benefits) were the largest expense component for the IHL System, representing 61% of the total in 2024 and 58% in 2023. Other major components include contractual services (15.3% in 2024, 16.7% in 2023, and 15.3% in 2022), commodities (11.0% in 2024, 11.9% in 2023, and 12.3% in 2022), and scholarships and fellowships (4.5% in 2024, 4.7% in 2023, and 7.4% in 2022). The following table summarizes the IHL System's operating expenses (by major object category) for the past three fiscal years.

		0	perating Expense	S			
	_	Y	ears ended June 3	60,	Changes between years		
		2022	2023	2024	2022 to 2023	2023 to 2024	
By major object category:							
Salaries and wages	\$	1,731,655,127	1,832,509,450	2,038,509,330	5.8 %	11.2 %	
Fringe benefits		444,696,977	620,724,480	898,597,459	39.6	44.8	
Travel		43,247,698	60,886,146	66,647,565	40.8	9.5	
Contractual services		590,337,899	705,279,482	733,091,415	19.5	3.9	
Utilities		82,054,505	92,259,266	86,549,400	12.4	(6.2)	
Scholarships and fellowships		286,515,653	198,441,231	213,789,531	(30.7)	7.7	
Commodities		474,328,091	502,057,442	529,676,245	5.8	5.5	
Depreciation and amortization		190,762,209	204,527,031	217,406,550	7.2	6.3	
Other	_	3,489,908	8,996,935	9,245,597	157.8	2.8	
Total operating expenses	\$	3,847,088,067	4,225,681,463	4,793,513,092	9.8 %	13.4 %	

The IHL System's personnel expenses increased in both 2024 (19.7%, or 484 million) and 2023 (12.7%, or \$277 million). All institutions experienced increases in personnel costs in 2023. In 2024, DSU and MUW managed to decrease personnel cost, net of the pension effect; however, all institutions felt an increase after the pension and

OPEB adjustments. Travel expenses experienced a modest increase in 2024, \$5.8 million (or 9.5%) after a significant 40.8% increase (\$17.6 million) in 2023. Travel had been down for two consecutive years post-pandemic. Contractual services increased another 3.9% (\$27.8 million) after jumping 19.5% for two consecutive years (\$115 million in 2023 and \$97 million in 2022). The cost of commodities continues to rise, by 5.5% (or \$27.6 million) in 2024 and 5.8% (or \$27.7 million) in 2023. Scholarship and fellowship expenses rose by 7.7% (\$15.3 million) from 2023 to 2024 after experiencing a sharp decline of 30.7%, or \$88 million, from 2022 to 2023.

As an alternative presentation model, the IHL System's operating expenses are shown below by major functional classification. Functional classifications are the traditional categories that universities have used in past financial presentations (pre-GASB 34). These functions represent the types of programs and services that the universities generally provide. For example, funds utilized to compensate a classroom professor or provide classroom materials would be classified as instruction.

		Ope	rating Expenses				
		Y	ears ended June 30	,	Changes bet	ween years	
		2022	2023	2024	2022 to 2023	2023 to 2024	
By function:							
Instruction	\$	659,968,760	749,533,168	838,682,971	13.6 %	11.9 %	
Research		378,964,397	419,809,462	455,322,103	10.8	8.5	
Public service		176,410,298	205,796,670	231,914,325	16.7	12.7	
Academic support		158,428,564	179,234,949	183,767,933	13.1	2.5	
Student services		96,673,649	110,644,231	121,978,850	14.5	10.2	
Institutional support		322,249,724	361,920,362	478,414,174	12.3	32.2	
Operations and maintenance of plant		201,203,141	219,168,191	228,299,076	8.9	4.2	
Student aid		285,645,522	211,506,885	224,583,891	(26.0)	6.2	
Auxiliary enterprises		290,072,412	325,801,025	365,227,062	12.3	12.1	
Depreciation and amortization		190,819,779	204,527,031	212,361,798	7.2	3.8	
Hospital		1,176,207,392	1,328,080,110	1,542,391,673	12.9	16.1	
Other		1,691,621	2,487,707	4,625,508	47.1	85.9	
Eliminations	_	(91,247,192)	(92,828,328)	(94,056,272)	1.7	1.3	
Total operating expenses	\$	3,847,088,067	4,225,681,463	4,793,513,092	9.8 %	13.4 %	

Funding for the Instruction function continues to be one of the IHL System's highest priorities. Instruction costs increased by 11.9% (or \$89 million) in 2024 and 13.6% (or \$89.6 million) in 2023. For the past three years, this percentage share of total operations has hovered around 17.5%, while the 10-year average is 19.1%. Institutional research (internal and external) and public service costs have always commanded one of the System's primary cost missions. Research expenses grew by 8.5% (or \$35.5 million) in 2024 after a 10.8% (or \$40.8 million) increase in 2023; these costs represent approximately 14.3% and 14.8% of the IHL System's total focus during 2024 and 2023, respectively. Institutional support costs typically present the functions of the executive management department, general administration, logistical support services, computing, public relations and development. These costs increased by 32.2% (or \$116.5 million) in 2024 and by 12.3% (or \$39.7 million) in 2023 after experiencing a 10.9% decline in 2022. Auxiliary enterprise costs include all expenses associated with departments that primarily exist to furnish goods or services to students, faculty, or staff and that charge a fee directly related to, although not necessarily equal to, the cost of the goods and services. Auxiliary departments are required to be essentially self-supporting activities. Examples are (1) student housing, (2) food services, (3) bookstores, and (4) intercollegiate athletics. Auxiliary expenses increased by 12.1% (\$39.4 million) in 2024 and by 12.3% (\$35.7 million) in fiscal year 2023. Student Aid expenses rose modestly by 6.2% (or \$13 million) in 2024 after experiencing the first decline since 2017 in the amount of \$74 million (or 26%). Finally, hospital expenses increased for the third year in a row, by 16.1% (or \$214 million) in 2024 and 13% (\$152 million) in 2023. The hospital operations contribution ratio remained steady at 73.5%.

The IHL System identified millions of dollars in inter-campus transactions that required elimination for financial statement presentation purposes. Examples of such transactions would be student financial aid funds administered by the IHL Executive Office that were directed to the campuses, as well as grant agreements between one or more IHL System institutions in which one campus served as a primary recipient and the other campus acted as a sub-recipient.

#### **Capital Asset and Debt Administration**

At June 30, 2024, 2023, and 2022, the IHL System had approximately \$5.0 billion, \$4.8 billion, and \$4.6 billion, respectively, invested in a broad range of capital assets. These assets comprise land, construction in progress, livestock, buildings and improvements (infrastructure), equipment, lease and subscription assets, and library books. They are stated net of accumulated depreciation or amortization. The following table summarizes the IHL System's capital assets for the past three fiscal years.

		Capital As	set Summary				
		Y	ears ended June 3	0,	Changes between years		
		2022	2023	2024	2022 to 2023	2023 to 2024	
Capital assets not being depreciated/amortized	\$	496,119,089	544,995,179	761,475,731	9.9 %	39.7 %	
Depreciable/amortizable capital assets:							
Improvements other than buildings		537,431,932	552,874,686	586,610,046	2.9	6.1	
Buildings		4,804,079,522	4,959,955,773	4,993,064,567	3.2	0.7	
Equipment		983,447,633	1,001,978,681	1,031,843,864	1.9	3.0	
Lease assets		132,889,845	145,773,309	185,275,657	9.7	27.1	
Subscription-based software		—	60,525,298	81,943,458			
Library books	_	475,850,653	484,665,708	488,683,455	1.9	0.8	
Total depreciable/amortizable	_						
capital assets	_	6,933,699,585	7,205,773,455	7,367,421,047	3.9	2.2	
Total cost of capital assets		7,429,818,674	7,750,768,634	8,128,896,778	4.3	4.9	
Less accumulated depreciation/amortization	_	(2,822,858,544)	(2,989,687,702)	(3,151,092,869)	5.9	5.4	
Capital assets, net	\$	4,606,960,130	4,761,080,932	4,977,803,909	3.3 %	4.6 %	

Non-depreciable/amortizable capital assets equaled \$761 million, \$545 million, and \$496 million at June 30, 2024, 2023, and 2022, respectively. These assets principally consisted of land and construction in progress. The 39.7% increase (\$216 million) in 2024 was the result of \$280 million in additions to construction projects.

At June 30, 2024, 2023, and 2022, the IHL System had \$1.5 billion, \$1.5 billion, and \$1.3 billion, respectively, in bonded debt, notes payable, lease and subscription liabilities. This represents a 3.2% (or \$46.5 million) increase in 2024 after a 13.3% (\$170.6 million) increase in 2023. The following table summarizes the IHL System's long-term debt for the past three fiscal years.

Long-Term Debt Summary								
	_	Y	ears ended June 3	0,	Changes bet	ween years		
		2022	2023	2024	2022 to 2023	2023 to 2024		
Bonds payable	\$	1,151,530,267	1,286,420,515	1,313,988,192	11.7 %	2.1 %		
Notes payable and financed purchases		13,803,408	10,452,123	7,020,497	(24.3)	(32.8)		
Lease liability		115,969,533	112,394,899	135,623,576	(3.1)	20.7		
Subscription liability	-		42,597,970	41,757,389		(2.0)		
Total long-term debt	\$	1,281,303,208	1,451,865,507	1,498,389,654	13.3 %	3.2 %		

Bonded debt increased 2.1% (\$27.6 million) in 2024 and 11.7% (or \$134.9 million) in 2023. In February 2024, the MSU EBC issued \$82,650,000 of Series 2024A Revenue Refunding Bonds and \$48,325,000 of Series 2024B

Refunding Bonds to finance construction of a new residence hall and fund renovations for Humphrey Coliseum. During fiscal year 2023, the UM EBC issued \$72,760,000 of Series 2022 tax-exempt revenue bonds to construct and equip the Jim and Thomas Duff Center for Science and Technology Innovation. In May 2023, The Medical Center EBC issued \$82,500,000 of Series 2023A and \$27,500,000 of Series 2023B to acquire and construct the Colony Park teaching campus located in Ridgeland, MS.

#### **Designated Revenues**

Bond indentures previously issued, and those that may be issued in the future by the institution's Educational Building Corporations (EBC) are payable from designated revenues. The IHL Board covenants under terms of its various bond agreements that if designated revenues are insufficient to satisfy the IHL Board's obligations, the IHL Board will provide amounts from any other legally available source and will then allocate the same to cure the insufficiency. The following table provides a history of all designated revenues available to the IHL Board from fiscal years 2020 through 2024.

	_		Years ended June 30,						
		2020	2021	2022	2023	2024			
Tuition, net <sup>2</sup>	\$	620,923,011	613,221,706	638,637,295	644,384,339	702,848,167			
Sales and services		57,514,245	57,399,481	78,926,608	83,868,049	87,416,981			
Auxiliary enterprises, net <sup>2</sup>		272,846,066	298,444,150	307,701,350	333,966,266	353,304,835			
Other <sup>3</sup>	_	52,735,117	55,455,591	64,907,297	58,085,791	63,189,741			
Sub-total	-	1,004,018,439	1,024,520,928	1,090,172,550	1,120,304,445	1,206,759,724			
State appropriations		477,248,168	465,521,243	485,292,014	564,979,454	610,581,942			
Unrestricted net position <sup>4</sup>	-								
Total	\$	1,481,266,607	1,490,042,171	1,575,464,564	1,685,283,899	1,817,341,666			

- <sup>1</sup> Designated Revenues represent all unrestricted revenues of the IHL System (excluding the member Universities indicated above) which include without limitation, net tuition and auxiliary fees, sales and services, other operating revenue, state appropriations and unrestricted net position balances.
- <sup>2</sup> Tuition and auxiliary enterprise revenues are net of scholarship allowances in the form of reduced tuition, room and board.
- <sup>3</sup> Other designated revenues include federal appropriations, other operating revenues, and interest earned on loans to students.
- <sup>4</sup> The unrestricted net position of \$(572,666,659) for 2020, \$(447,531,102) for 2021, \$(345,796,497) for 2022, \$(344,025,203) for 2023, and \$(371,270,200) for 2024, did not contribute to total designated revenues since fiscal year 2015, and therefore have been excluded from the table. The decline in the unrestricted net position balance since 2015 is the result of the implementation of GASB Statement Nos. 68 and 75 for pension and OPEB liabilities.

#### Economic Outlook

The IHL System began the 2025 fiscal year with an anticipated systemwide operating budget increase of \$64.9 million. Fiscal year 2024 closed strong with a \$134 million net increase (see the SRECNP summary table on page 10 of management discussion and analysis). For fiscal year 2025, general education funding from the State of Mississippi will decrease by 5% (or \$28 million), and the IHL system expects tuition to increase by \$68.8 million and

auxiliary revenues to increase by \$24 million. In 2025, state-appropriated revenues will comprise approximately 32% of the total E&G budget, while self-generated tuition revenues will approximate 58% of the total revenues. In comparison, in fiscal year 2010, state appropriations represented 42% of revenues, while tuition revenue equaled 48% of the total.

The IHL System maintains high credit ratings from Moody's (Aa2), Fitch (AA) and Standard & Poor's (AA-). Achieving and maintaining these high credit ratings provide the IHL System higher degree of flexibility in securing capital funds on the most competitive terms. This flexibility, along with ongoing efforts toward revenue diversification and cost containment, will enable the IHL System to provide the necessary resources to support a level of excellence in service to students, patients, the research community, the State of Mississippi and the nation as a whole.

As a labor-intensive organization, the IHL System faces competitive pressures related to attracting and retaining faculty and staff. Moreover, consistent with the national landscape, the cost of the IHL System's health benefits for its employees continues to increase. Beginning on July 1, 2024, the employer contribution to the Public Employees' Retirement System is expected to increase by \$69 million for the IHL system. For fiscal year 2025, the Legislature provided funds to cover this cost increase. A similar increase is expected in fiscal year 2026, beginning on July 1, 2025. The IHL System has in the past and will continue to take proactive steps to respond to these challenges of rising costs. An example of continued steps includes the preparation of three-year business plans by the institutions and financial monitoring through the Board's financial sustainability policy.

While it is not possible at this time to predict the ultimate results, management at each institution has a proven track record of successfully adapting to this present economic environment while continuing to search for new opportunities to complement state support. The IHL System's financial goal, as always, is to deliver quality services to its customers and constituents while maintaining financial integrity.

This financial report is designed to provide a general overview of the finances of the IHL System. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Board of Trustees Department of Finance 3825 Ridgewood Road Jackson, MS 39211 (THIS PAGE LEFT BLANK INTENTIONALLY)

**BASIC FINANCIAL STATEMENTS** 

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#### STATEMENTS OF NET POSITION JUNE 30, 2024 AND 2023

	2024	2023
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES CURRENT ASSETS		
Cash and cash equivalents	\$ 716,130,485	\$ 679,420,417
Short term investments	523,255,686	419,249,145
Accounts receivable, net	517,189,950	463,146,924
Student notes receivable, net	12,366,354	13,813,069
Inventories	45,300,326	44,027,961
Prepaid expenses	36,623,636	35,858,542
Other current assets	5,000,742	8,650,538
Total current assets	1,855,867,179	1,664,166,596
NONCURRENT ASSETS		
Restricted cash and cash equivalents	244,003,456	158,581,930
Restricted investments	56,280,673	43,663,791
Endowment investments	396,912,159	370,470,102
Other long-term investments	757,300,378	746,266,336
Student notes receivable, net	64,201,638	64,650,488
Beneficial interest in irrevocable trust	47,374,211	41,652,408
Capital assets, net	4,977,803,909	4,761,080,932
Other noncurrent assets	47,706,959	28,346,850
Total noncurrent assets	6,591,583,383	6,214,712,837
Total assets	8,447,450,562	7,878,879,433
DEFERRED OUTFLOWS OF RESOURCES	1,012,936,286	599,243,678
Total assets and deferred outflows of resources	\$ 9,460,386,848	\$ 8,478,123,111
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 351,085,106	\$ 292,709,552
Unearned revenues	163,745,299	151,881,374
Accrued leave liabilities - current portion	14,826,027	14,312,867
Long-term liabilities - current portion	111,367,957	105,260,650
Other current liabilities	97,010,791	76,742,642
Total current liabilities	738,035,180	640,907,085
NONCURRENT LIABILITIES		
Accrued leave liabilities	133,578,801	126,422,626
Deposits refundable	1,419,430	1,373,261
Long-term liabilities	1,446,613,241	1,405,153,460
Net pension liability	3,933,233,377	3,229,875,677
Net OPEB liability	103,055,815	90,089,029
Other noncurrent liabilities	24,760,692	28,279,453
Total noncurrent liabilities	5,642,661,356	4,881,193,506
Total liabilities	6,380,696,536	5,522,100,591
DEFENDED INFLOWS OF DESCHIDSES	171 000 200	101 510 420
DEFERRED INFLOWS OF RESOURCES Total liabilities and deferred inflows of resources	<u> </u>	<u>181,518,420</u> 5,703,619,011
NET POSITION	3,679,812,504	3,446,878,219
Net investment in capital assets Restricted for	3,679,812,504	3,440,878,219
Nonexpendable		
Scholarships and fellowships	33,367,491	30,067,293
Research	5,299,679	4,895,630
Other purposes	162,369,143	155,427,304
Expendable	10 500 0 10	10 500 005
Scholarships and fellowships	49,599,049	49,782,825
Research	106,070,961	97,275,794
Capital projects	31,279,563	40,536,336
Debt service	48,597,679	23,037,177
Loans	63,847,239	61,062,143
Other purposes Unrestricted	185,431,357 (1,457,073,751)	162,273,200 (1,296,731,821)
Total net position	\$ 2,908,600,914	2,774,504,100
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## DISCRETELY PRESENTED COMPONENT UNIT --MISSISSIPPI STATE UNIVERSITY FOUNDATION, INC.

## Consolidated Statements of Financial Position June 30, 2024 and 2023

ASSETS         S         1,420,265         \$         3,200,533           Restricted cash         4,567,124         6,340,757         1         6,340,757           Accrued interest, other receivables and prepaid assets         123,395         296,901           Receivable from MSU         –         1,125,520           Receivable from MSU Alumni Association         125,944         156,878           Pledges receivable, net         48,800,243         143,299,975           Investments         60,183,393         55,102,642           Land, buildings, and equipment, net         30,660,056         25,507,114           Total assets         \$         1,014,593,517         \$         929,632,152           LIABILITIES AND NET ASSETS         11,948,520         10,445,778         1,925,496           Accounts payable and accrued liabilities         \$         2,345,085         \$         2,840,121           Agency payable         11,948,520         10,445,778         1,995,496         19,9201         8,179,931           Deferred revenue         1,845,913         1,995,496         2,383,405         2,62,30,799         358,348           Note payable         2,092,686         2,383,405         2,62,30,799         358,348         2,62,203,079         358,348		2024	 2023
Restricted cash         4,567,124         6,340,757           Restricted short-term investments         7,381,396         4,105,021           Accrued interest, other receivables and prepaid assets         123,395         296,901           Receivable from MSU         –         1,125,520           Receivable from MSU Alumni Association         125,944         156,878           Pledges receivable, net         48,800,243         143,299,975           Investments         861,331,701         669,496,771           Present value of amounts due from externally managed trusts         60,183,393         56,102,682           Land, buildings, and equipment, net         30,660,056         25,507,114           Total assets         \$ 1,014,593,517         \$ 929,632,152           LIABILITIES         -         -           Accounts payable and accrued liabilities         \$ 2,345,085         \$ 2,840,121           Agency payable         11,948,520         10,445,778           Liabilities under split interest agreements         7,889,201         8,179,931           Deferred revenue         1,845,913         1,995,496           Payable to Mississippi State University         459,829         358,348           Note payable         2,092,686         2,383,405           Total liabi	ASSETS		
Restricted short-term investments         7,381,396         4,105,021           Accrued interest, other receivables and prepaid assets         123,395         266,901           Receivable from MSU         —         1,125,520           Receivable from MSU Alumni Association         1215,944         156,878           Pledges receivable, net         48,800,243         143,299,975           Investments         861,331,701         689,496,771           Present value of amounts due from externally managed trusts         60,183,393         56,102,682           Land, buildings, and equipment, net         30,660,056         25,507,114           Total assets         \$ 1,014,593,517         \$ 929,632,152           LIABILITIES         \$ 2,345,085         \$ 2,840,121           Accounts payable and accrued liabilities         \$ 2,345,085         \$ 2,840,121           Agency payable         11,948,520         10,445,778           Liabilities under split interest agreements         7,889,201         8,179,931           Deferred revenue         1,845,913         1,995,496           Payable to Mississippi State University         459,829         358,348           Note payable         2,092,686         2,333,405           Total liabilities         73,5848,874         53,585,591         49,1	Cash and cash equivalents	\$ 1,420,265	\$ 3,200,533
Accrued interest, other receivables and prepaid assets       123,395       296,901         Receivable from MSU       –       1.125,520         Receivable from MSU Alumin Association       125,944       156,878         Pledges receivable, net       48,800,243       143,299,975         Investments       861,331,701       689,496,771         Present value of amounts due from externally managed trusts       60,183,393       56,102,682         Land, buildings, and equipment, net       30,660,056       25,507,114         Total assets       \$ 1,014,593,517       \$ 929,632,152         LABILITIES       -       11,948,520       10,445,778         Accounts payable and accrued liabilities       \$ 2,345,085       \$ 2,840,121         Agency payable       11,948,520       10,445,778         Liabilities under split interest agreements       7,889,201       8,179,931         Deferred revenue       1,845,913       1,995,496         Payable to Mississippi State University       459,829       358,348         Note payable       2,092,686       2,383,405         Total liabilities       79,520,934       73,848,874         Net assets attributable to the Foundation       79,520,934       73,848,874         Net assets attributable to the Foundation	Restricted cash	4,567,124	6,340,757
Receivable from MSU         —         1,125,520           Receivable from MSU Alumni Association         125,944         156,878           Pledges receivable, net         48,800,243         143,299,975           Investments         861,331,701         669,496,771           Present value of amounts due from externally managed trusts         60,183,393         56,102,682           Land, buildings, and equipment, net         30,660,056         25,507,114           Total assets         \$ 1,014,593,517         \$ 929,632,152           LIABILITIES         Accounts payable and accrued liabilities         \$ 2,345,085         \$ 2,840,121           Agency payable         11,948,520         10,445,778           Liabilities under split interest agreements         7,889,201         8,179,931           Deferred revenue         1,845,913         1,995,496           Payable to Mississipip State University         459,829         358,348           Note payable         2,092,686         2,333,405           Total liabilities         26,581,234         26,203,079           Net assets attributable to the Foundation         79,520,934         73,848,874           Net assets attributable to the Foundation         79,520,934         73,848,874           Net assets attributable to the Foundation         79	Restricted short-term investments	7,381,396	4,105,021
Receivable from MSU Alumni Association         125,944         156,878           Pledges receivable, net         48,800,243         143,299,975           Investments         861,331,701         689,496,771           Present value of amounts due from externally managed trusts         60,183,393         56,102,682           Land, buildings, and equipment, net         30,660,056         25,507,114           Total assets         \$ 1,014,593,517         \$ 929,632,152           LIABILITIES AND NET ASSETS           LIABILITIES AND NET ASSETS           Accounts payable and accrued liabilities         \$ 2,345,085         \$ 2,840,121           Agency payable         11,948,520         10,445,778           Liabilities under split interest agreements         7,889,201         8,179,931           Deferred revenue         1,845,913         1,995,496           Payable to Mississippi State University         459,829         358,348           Note payable         26,581,234         26,203,079           NET ASSETS         26,581,234         26,203,079           NET ASSETS         26,581,234         26,203,079           Net assets attributable to the Foundation         79,520,934         73,848,874           Net assets attributable to the Foundation         79,520,934	Accrued interest, other receivables and prepaid assets	123,395	296,901
Pledges receivable, net       48,800,243       143,299,975         Investments       861,331,701       689,496,771         Present value of amounts due from externally managed trusts       60,183,393       56,102,682         Land, buildings, and equipment, net       30,660,056       25,507,114         Total assets       \$ 1,014,593,517       \$ 929,632,152         LIABILITIES AND NET ASSETS         LABILITIES AND NET ASSETS         Accounts payable and accrued liabilities         Agency payable       11,948,520       10,445,778         Liabilities under split interest agreements       7,889,201       8,179,931         Deferred revenue       1,845,913       1,995,496         Payable to Mississippi State University       459,829       358,348         Note payable       2,6281,234       26,203,079         NET ASSETS         Without donor restrictions:       79,520,934       73,848,874         Net assets attributable to the Foundation       79,520,934       73,848,874         Net assets attributable to noncontrolling interest       53,585,591       49,194,917         Total net assets without donor restrictions       133,106,525       123,043,791         With donor restrictions       854,905,758       780,385,282 <td>Receivable from MSU</td> <td></td> <td>1,125,520</td>	Receivable from MSU		1,125,520
Investments $861,331,701$ $689,496,771$ Present value of amounts due from externally managed trusts $60,183,393$ $56,102,682$ Land, buildings, and equipment, net $30,660,056$ $25,507,114$ Total assets\$ 1,014,593,517\$ 929,632,152LIABILITIES AND NET ASSETSLIABILITIESAccounts payable and accrued liabilities\$ 2,345,085\$ 2,840,121Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:Net assets attributable to the Foundation79,520,93473,848,874Sta stributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Receivable from MSU Alumni Association	125,944	156,878
Present value of amounts due from externally managed trusts60,183,393 30,660,05656,102,682 25,507,114Land, buildings, and equipment, net30,660,05625,507,114Total assets\$ 1,014,593,517\$ 929,632,152LIABILITIES AND NET ASSETSLIABILITIESAccounts payable and accrued liabilities\$ 2,345,085\$ 2,840,121Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Stassets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Pledges receivable, net	48,800,243	143,299,975
Land, buildings, and equipment, net30,660,05625,507,114Total assets\$ 1,014,593,517\$ 929,632,152LIABILITIES AND NET ASSETSLIABILITIES AND NET ASSETSLIABILITIESAccounts payable and accrued liabilities\$ 2,345,085\$ 2,840,121Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,003,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,422,073	Investments	861,331,701	689,496,771
Total assets\$ 1,014,593,517\$ 929,632,152LIABILITIES AND NET ASSETSLIABILITIESAccounts payable and accrued liabilities\$ 2,345,085\$ 2,840,121Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Present value of amounts due from externally managed trusts	60,183,393	56,102,682
LIABILITIES AND NET ASSETSLIABILITIESAccounts payable and accrued liabilities\$ 2,345,085\$ 2,840,121Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Land, buildings, and equipment, net	 30,660,056	 25,507,114
LIABILITIESAccounts payable and accrued liabilities\$ 2,345,085\$ 2,840,121Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Total assets	\$ 1,014,593,517	\$ 929,632,152
Accounts payable and accrued liabilities\$ 2,345,085\$ 2,840,121Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions: Net assets attributable to the Foundation Net assets attributable to the Foundation Total net assets without donor restrictions79,520,93473,848,874Vith donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	LIABILITIES AND NET ASSETS		
Agency payable11,948,52010,445,778Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	LIABILITIES		
Liabilities under split interest agreements7,889,2018,179,931Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Accounts payable and accrued liabilities	\$ 2,345,085	\$ 2,840,121
Deferred revenue1,845,9131,995,496Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Agency payable	11,948,520	10,445,778
Payable to Mississippi State University459,829358,348Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions: Net assets attributable to the Foundation Net assets attributable to noncontrolling interest Total net assets without donor restrictions79,520,934 53,585,59173,848,874 49,194,917With donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Liabilities under split interest agreements	7,889,201	8,179,931
Note payable2,092,6862,383,405Total liabilities26,581,23426,203,079NET ASSETS26,581,23426,203,079Without donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Deferred revenue	1,845,913	1,995,496
Total liabilities26,581,23426,203,079NET ASSETSWithout donor restrictions: Net assets attributable to the Foundation Net assets attributable to noncontrolling interest79,520,934 53,585,59173,848,874 49,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Payable to Mississippi State University	459,829	358,348
NET ASSETSWithout donor restrictions: Net assets attributable to the Foundation Net assets attributable to noncontrolling interest Total net assets without donor restrictions79,520,934 53,585,591 49,194,917 133,106,525With donor restrictions79,520,934 53,585,591 49,194,917 133,106,52573,848,874 49,194,917 123,043,791With donor restrictions854,905,758 988,012,283780,385,282 903,429,073	Note payable	 2,092,686	 2,383,405
Without donor restrictions:79,520,93473,848,874Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Total liabilities	 26,581,234	 26,203,079
Net assets attributable to the Foundation79,520,93473,848,874Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	NET ASSETS		
Net assets attributable to noncontrolling interest53,585,59149,194,917Total net assets without donor restrictions133,106,525123,043,791With donor restrictions854,905,758780,385,282Total net assets988,012,283903,429,073	Without donor restrictions:		
Total net assets without donor restrictions         133,106,525         123,043,791           With donor restrictions         854,905,758         780,385,282           Total net assets         988,012,283         903,429,073	Net assets attributable to the Foundation	79,520,934	73,848,874
With donor restrictions       854,905,758       780,385,282         Total net assets       988,012,283       903,429,073	Net assets attributable to noncontrolling interest	 53,585,591	 49,194,917
Total net assets       988,012,283       903,429,073	Total net assets without donor restrictions	133,106,525	123,043,791
	With donor restrictions	 854,905,758	 780,385,282
Total liabilities and net assets         \$ 1,014,593,517         \$ 929,632,152	Total net assets	 988,012,283	903,429,073
	Total liabilities and net assets	\$ 1,014,593,517	\$ 929,632,152

## DISCRETELY PRESENTED COMPONENT UNIT --THE UNIVERSITY OF MISSISSIPPI FOUNDATION

#### Statements of Financial Position June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	\$ 17,311,446	\$ 7,201,219
Pledges receivable, net	77,637,445	77,341,370
Investments	714,471,712	657,110,451
Beneficial interest in remainder trust	11,258,475	10,306,177
Property and equipment, net	1,761,815	1,703,735
Other assets	1,908,597	1,572,427
Total assets	\$ 824,349,490	\$ 755,235,379
LIABILITIES AND NET ASSETS		
LIABILITIES		
Funds held for others	\$ 30,659,907	\$ 28,333,235
Liabilities under remainder trusts and gift annuities	2,952,569	4,076,806
Other liabilities	3,725,044	3,501,708
Total liabilities	37,337,520	35,911,749
NET ASSETS		
Without donor restrictions	25,563,854	20,391,402
With donor restrictions	761,448,116	698,932,228
Total net assets	787,011,970	719,323,630
Total liabilities and net assets	\$ 824,349,490	\$ 755,235,379

## DISCRETELY PRESENTED COMPONENT UNIT --THE UNIVERSITY OF SOUTHERN MISSISSIPPI FOUNDATION

### Consolidated Statements of Financial Position June 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	\$ 2,864,221	\$ 3,373,595
Accrued earnings	148,702	115,371
Prepaid assets and other receivables	1,000,326	687,108
Pledges receivable, net	7,055,548	3,503,864
Investments	165,754,750	142,958,995
Cash surrender value of life insurance	2,802,540	2,814,064
Amounts due from externally managed trusts	13,397,807	11,967,432
Property and equipment, net	1,233,789	85,476
Total assets	\$ 194,257,683	\$ 165,505,905
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 682,162	\$ 834,718
Gift annuities payable	55,918	55,605
Total liabilities	738,080	890,323
NET ASSETS		
Without donor restrictions	20,483,651	16,632,108
With donor restrictions	173,035,952	147,983,474
Total net assets	193,519,603	164,615,582
Total liabilities and net assets	\$ 194,257,683	\$ 165,505,905

## STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
OPERATING REVENUES Tuition and fees	\$ 1,140,213,761	\$ 1,058,830,917
Less scholarship allowances	\$ 1,140,213,761 (385,164,330)	\$ 1,058,850,917 (367,397,299)
Less bad debt expense	(8,659,673)	(5,305,628)
Net tuition and fees	746,389,758	686,127,990
Federal appropriations	14,525,612	16,065,608
Federal grants and contracts	471,180,195	419,081,396
State grants and contracts	63,547,230	42,042,613
Nongovernmental grants and contracts	100,554,103	92,797,617
Sales and services of educational departments	89,284,655	85,816,824
Auxiliary enterprises:		
Student housing	130,689,770	118,624,384
Food services	39,556,345	35,659,007
Bookstore	5,511,518	5,993,374
Athletics	183,368,859	174,523,010
Other auxiliary revenues	42,228,825	38,774,693
Less auxiliary enterprise scholarship allowances	(43,158,171)	(35,199,909)
Interest earned on loans to students	1,085,699	1,696,532
Patient care revenues, net	1,581,873,502	1,365,774,381
Other operating revenues, net	193,049,957	171,109,818
Total operating revenues	3,619,687,857	3,218,887,338
OPERATING EXPENSES		
Salaries and wages	2,038,509,330	1,832,509,450
Fringe benefits	898,597,459	620,724,480
Travel	66,647,565	60,886,146
Contractual services	733,091,415	705,279,482
Utilities	86,549,400	92,259,266
Scholarships and fellowships	213,789,531	198,441,231
Commodities	529,676,245	502,057,442
Depreciation and amortization	217,406,550	204,527,031
Other operating expenses	9,245,597	8,996,935
Total operating expenses	4,793,513,092	4,225,681,463
Operating loss	(1,173,825,235)	(1,006,794,125)
NONOPERATING REVENUES (EXPENSES)		
State appropriations	867,778,793	811,969,862
Gifts and grants	257,785,320	220,034,058
Investment income, net of investment expense	114,642,380	34,874,048
Interest expense on capital asset-related debt	(51,511,518)	(46,108,722)
Other nonoperating revenues	5,489,783	20,790,499
Other nonoperating expenses	(10,809,841)	(20,174,828)
Total nonoperating revenues, net	1,183,374,917	1,021,384,917
Income before other revenues, expenses, gains and losses	9,549,682	14,590,792
OTHER REVENUES, EXPENSES, GAINS AND LOSSES		
Capital grants and gifts	41,873,222	29,361,319
State appropriations restricted for capital purposes	76,024,252	43,314,625
Additions to permanent endowments	2,092,888	1,812,265
Other additions	8,452,966	7,790,443
Other deletions	(3,896,196)	(4,149,065)
CHANGE IN NET POSITION	134,096,814	92,720,379
Net position, beginning of the year	2,774,504,100	2,681,783,721
NET POSITION, END OF THE YEAR	\$ 2,908,600,914	\$ 2,774,504,100

## DISCRETELY PRESENTED COMPONENT UNIT --MISSISSIPPI STATE UNIVERSITY FOUNDATION, INC. Consolidated Statement of Activities Year ended June 30, 2024

	Without donor restrictions		With donor restrictions	Total
REVENUES AND SUPPORT				
Contributions	\$	21,218,106	39,893,575	61,111,681
Investment return, net		11,343,911	68,567,200	79,911,111
Change in value of split interest agreements		—	4,936,116	4,936,116
Other		8,948,410	394,344	9,342,754
Net assets released from restrictions		39,270,759	(39,270,759)	
Total revenues, gains, and				
other support		80,781,186	74,520,476	155,301,662
EXPENDITURES				
Program services:				
Contributions and support for Mississippi State				
University		52,610,149	—	52,610,149
Contributions and support for Bulldog Club		2,253,784	—	2,253,784
Contributions and support for MSU Alumni				
Association		1,338,369		1,338,369
Total program services		56,202,302		56,202,302
Supporting services:				
General administrative		8,462,886	—	8,462,886
Fund raising		5,237,020		5,237,020
Total supporting services		13,699,906		13,699,906
Total expenditures		69,902,208		69,902,208
Change in net assets before				
noncontrolling interests		10,878,978	74,520,476	85,399,454
Payments to noncontrolling interests		(816,244)		(816,244)
CHANGE IN NET ASSETS		10,062,734	74,520,476	84,583,210
Net assets, beginning of the year		123,043,791	780,385,282	903,429,073
NET ASSETS, END OF THE YEAR	\$	133,106,525	854,905,758	988,012,283

# DISCRETELY PRESENTED COMPONENT UNIT --MISSISSIPPI STATE UNIVERSITY FOUNDATION, INC. Consolidated Statement of Activities

Year ended June 30, 2023

	Without donor restrictions		With donor restrictions	Total	
REVENUES AND SUPPORT					
Contributions	\$	21,229,349	132,321,672	153,551,021	
Investment return, net		6,120,059	56,383,077	62,503,136	
Change in value of split interest agreements		—	1,653,487	1,653,487	
Other		19,903,127	776,327	20,679,454	
Net assets released from restrictions Total revenues, gains, and		35,458,795	(35,458,795)		
		02 711 220	166 676 760	220 207 000	
other support		82,711,330	155,675,768	238,387,098	
EXPENDITURES					
Program services:					
Contributions and support for Mississippi State					
University		46,990,867	_	46,990,867	
Contributions and support for Bulldog Club		1,799,555	—	1,799,555	
Contributions and support for MSU Alumni		1 250 451		1 250 451	
Association		1,259,471		1,259,471	
Total program services		50,049,893	<u> </u>	50,049,893	
Supporting services:					
General administrative		7,585,140	_	7,585,140	
Fund raising		4,814,077		4,814,077	
Total supporting services		12,399,217		12,399,217	
Total expenditures		62,449,110		62,449,110	
Change in net assets before					
noncontrolling interests		20,262,220	155,675,768	175,937,988	
Payments to noncontrolling interests		(716,441)		(716,441)	
CHANGE IN NET ASSETS		19,545,779	155,675,768	175,221,547	
Net assets, beginning of the year		103,498,012	624,709,514	728,207,526	
NET ASSETS, END OF THE YEAR	\$	123,043,791	780,385,282	903,429,073	

## DISCRETELY PRESENTED COMPONENT UNIT --THE UNIVERSITY OF MISSISSIPPI FOUNDATION

## **Statement of Activities**

Year ended June 30, 2024

	Without donor restrictions	With donor restrictions	Total
REVENUES AND SUPPORT			
Contributions, gifts and bequests	\$ 40,000	53,349,455	53,389,455
Investment return, net	4,629,027	58,115,549	62,744,576
Change in value of split interest agreements	—	1,555,229	1,555,229
Management fees	1,763,243	(1,763,243)	—
Development fees	1,763,243	(1,763,243)	—
Other income	1,063,333	2,647,715	3,711,048
Total revenues, gains, and			
other support	9,258,846	112,141,462	121,400,308
Net assets released from restrictions/			
redesignated by donor:			
Appropriation from donor endowment	10,907,665	(10,907,665)	—
Satisfaction of program restrictions	38,717,909	(38,717,909)	—
EXPENDITURES			
Support for University activities:			
Academic	5,651,299	—	5,651,299
Scholarship	10,872,227	—	10,872,227
Programmatic	25,503,334	—	25,503,334
University of Mississippi Medical Center	5,471,158	—	5,471,158
General and administrative expenses	3,250,634	—	3,250,634
Fund-raising expenses	2,963,316		2,963,316
Total expenses	53,711,968		53,711,968
CHANGE IN NET ASSETS	5,172,452	62,515,888	67,688,340
Net assets, beginning of the year	20,391,402	698,932,228	719,323,630
NET ASSETS, END OF THE YEAR	\$ 25,563,854	761,448,116	787,011,970

## DISCRETELY PRESENTED COMPONENT UNIT --THE UNIVERSITY OF MISSISSIPPI FOUNDATION

## **Statement of Activities**

Year ended June 30, 2023

	Without donor restrictions	With donor restrictions	Total
REVENUES AND SUPPORT			
Contributions, gifts and bequests	\$ 9,174	79,631,313	79,640,487
Investment return, net	3,467,743	31,615,651	35,083,394
Change in value of split interest agreements	—	(217,005)	(217,005)
Management fees	1,670,559	(1,670,559)	—
Development fees	1,670,559	(1,670,559)	—
Other income	1,045,110	1,395,500	2,440,610
Total revenues, gains, and			
other support	7,863,145	109,084,341	116,947,486
Net assets released from restrictions/			
redesignated by donor:			
Appropriation from donor endowment	11,011,884	(11,011,884)	—
Satisfaction of program restrictions	28,348,541	(28,348,541)	—
EXPENDITURES			
Support for University activities:			
Academic	5,578,762	—	5,578,762
Scholarship	10,744,264	—	10,744,264
Programmatic	18,436,538	—	18,436,538
University of Mississippi Medical Center	5,102,676	—	5,102,676
General and administrative expenses	3,156,287	_	3,156,287
Fund-raising expenses	2,873,965		2,873,965
Total expenses	45,892,492		45,892,492
CHANGE IN NET ASSETS	1,331,078	69,723,916	71,054,994
Net assets, beginning of the year	19,060,324	629,208,312	648,268,636
NET ASSETS, END OF THE YEAR	\$ 20,391,402	698,932,228	719,323,630

# DISCRETELY PRESENTED COMPONENT UNIT --THE UNIVERSITY OF SOUTHERN MISSISSIPPI FOUNDATION

Consolidated Statement of Activities Year ended June 30, 2024

	Without donor restrictions		With donor restrictions	Total
REVENUES AND SUPPORT				
Contributions	\$	2,193,305	21,067,350	23,260,655
Investment return, net		5,362,498	12,165,736	17,528,234
Gain on externally managed trusts		—	423,359	423,359
Change in value of split interest agreements		—	994,401	994,401
Change in value - other		(1,424)	10,552	9,128
Other		13,182	53,581	66,763
Total revenues, gains, and				
other support		7,567,561	34,714,979	42,282,540
Changes in restrictions:				
Change in restriction by donors		(14,021)	14,021	
Net assets released from restrictions		9,676,522	(9,676,522)	—
EXPENDITURES				
Program services:				
Contributions and support for The				
University of Southern Mississippi		10,420,857	_	10,420,857
Supporting services:				
General and administrative		1,792,636	_	1,792,636
Fund-raising		1,165,026	<u> </u>	1,165,026
Total expenses		13,378,519		13,378,519
CHANGE IN NET ASSETS		3,851,543	25,052,478	28,904,021
Net assets, beginning of the year		16,632,108	147,983,474	164,615,582
NET ASSETS, END OF THE YEAR	\$	20,483,651	173,035,952	193,519,603

# DISCRETELY PRESENTED COMPONENT UNIT --THE UNIVERSITY OF SOUTHERN MISSISSIPPI FOUNDATION

Consolidated Statement of Activities Year ended June 30, 2023

	Without donor restrictions		With donor restrictions	Total	
REVENUES AND SUPPORT					
Contributions	\$	2,217,034	14,095,491	16,312,525	
Investment return, net		3,662,504	6,560,415	10,222,919	
Gain on externally managed trusts		—	269,954	269,954	
Change in value of split interest agreements		—	1,422,425	1,422,425	
Change in value - other		260	38,430	38,690	
Other		68,006	32,279	100,285	
Total revenues, gains, and					
other support		5,947,804	22,418,994	28,366,798	
Changes in restrictions:					
Change in restriction by donors		1,600	(1,600)	_	
Net assets released from restrictions		10,132,303	(10,132,303)	—	
EXPENDITURES					
Program services:					
Contributions and support for The					
University of Southern Mississippi		10,838,436		10,838,436	
Supporting services:					
General and administrative		1,962,146		1,962,146	
Fund-raising		1,301,184		1,301,184	
Total expenses		14,101,766		14,101,766	
CHANGE IN NET ASSETS		1,979,941	12,285,091	14,265,032	
Net assets, beginning of the year		14,652,167	135,698,383	150,350,550	
NET ASSETS, END OF THE YEAR	\$	16,632,108	147,983,474	164,615,582	

#### STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2024 AND 2023

	 2024	 2023
OPERATING ACTIVITIES		
Tuition and fees	\$ 744,403,223	\$ 705,410,489
Grants and contracts	643,354,191 84,992,511	529,331,204
Sales and services of educational departments		86,147,600
Payments to suppliers	(1,293,523,663)	(1,279,240,529)
Payments to employees for salaries and benefits	(2,633,520,351)	(2,426,298,212)
Payments for utilities	(85,825,065)	(92,390,167)
Payments for scholarships and fellowships	(212,579,324)	(202,908,683)
Loans issued to students	(9,885,014)	(8,725,754)
Collection of loans from students	8,401,171	10,312,836
Federal loan program receipts	456,338,862	448,090,547
Federal loan program disbursements	(455,366,322)	(442,106,412)
Auxiliary enterprise charges:		
Student housing	109,745,802	99,742,479
Food services	34,482,573	31,857,784
Bookstore	4,640,141	5,526,408
Athletics	183,613,259	174,206,535
Other auxiliary enterprises	30,977,375	27,247,138
Patient care services	1,579,060,350	1,327,146,048
Interest earned on loans to students	1,117,069	1,535,892
Other receipts	212,235,870	176,415,395
Other payments	 (21,761,707)	 (20,305,870)
Net cash used in operating activities	 (619,099,049)	 (849,005,272)
NONCAPITAL FINANCING ACTIVITIES		
State appropriations	850,546,244	802,473,210
Gifts and grants for other than capital purposes	242,759,622	218,125,169
Private gifts for endowment purposes	2,291,141	1,717,683
Other sources	18,356,868	22,014,305
Other uses	 (7,331,278)	 1,764,585
Net cash provided by noncapital financing activities	 1,106,622,597	 1,046,094,952
CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from capital debt	142,602,294	186,736,047
Cash paid for capital assets	(350,215,937)	(252,034,171)
Capital appropriations received	45,862,363	10,766,661
Capital grants and contracts received	38,393,404	18,347,113
Proceeds from sales of capital assets	340,819	258,766
Principal paid on capital debt, leases and subscriptions	(155,366,603)	(91,601,404)
Interest paid on capital debt, leases and subscriptions	(50,083,561)	(45,489,459)
Other sources	7,849,865	3,736,932
Other uses	 (2,228,513)	 (4,853,249)
Net cash used in capital and related financing activities	 (322,845,869)	 (174,132,764)
INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	527,238,886	817,775,531
Interest received on investments	78,390,957	43,143,136
Purchases of investments	 (648,175,928)	 (902,460,270)
Net cash used in investing activities	 (42,546,085)	 (41,541,603)
NET CHANGE IN CASH AND CASH EQUIVALENTS	122,131,594	(18,584,687)
Cash and cash equivalents, beginning of the year	 838,002,347	 856,587,034
CASH AND CASH EQUIVALENTS, END OF THE YEAR	\$ 960,133,941	 838,002,347

### MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi

### STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2024 AND 2023

		2024	2023
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES			
Operating loss	\$	(1,173,825,235)	(1,006,794,125)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Depreciation and amortization expense		217,406,550	204,527,031
Actuarial change in self-insured claims expense		10,219,284	7,980,656
Provision for uncollectible receivables		127,381,114	171,756,235
Other		3,213,069	(513,682)
Changes in Assets and Liabilities:			
(Increase) Decrease in Assets:			
Receivables, Net		(141,499,953)	(224,177,557)
Inventories		(1,272,363)	(1,738,745)
Prepaid Expenses		(1,997,982)	(7,326,119)
Loans to Students		(2,525,179)	(1,926,348)
Deferred outflows of resources		(414,571,986)	(110,117,876)
Other Assets		3,763,380	13,123,920
Increase (Decrease) in Liabilities:			
Accounts Payables and Accrued Liabilities		32,644,898	(42,126,701)
Unearned Revenue		840,780	20,399,662
Deposits Refundable		2,323	(289,351)
Accrued Leave Liability		7,669,335	2,703,799
Net pension liability		703,357,700	887,719,490
Net OPEB liability		12,966,786	(29,182,986)
Deferred inflows of resources		(15,016,705)	(705,429,851)
Other Liabilities		12,145,135	(27,592,724)
Total Adjustments		554,726,186	157,788,853
Net cash used in operating activities	\$	(619,099,049)	(849,005,272)
Reconciliation of cash and cash equivalents:			
Current assets - cash and cash equivalents	\$	716,130,485	679,420,417
Noncurrent assets - restricted cash and cash equivalents	Ψ	244,003,456	158,581,930
Noncurrent assets - restricted cash and cash equivalents		244,005,450	150,501,750
Cash and cash equivalents, end of the year	\$	960,133,941	838,002,347
Noncash capital related financing and investing activities:			
Gifts and contributions of capital assets	\$	709,907	2,535,314
Net unrealized gain (loss) on investments	\$	36,251,423	(8,269,088)
Right-to-use assets acquired under lease obligations	\$	44,827,769	20,599,515
Assets acquired under subscription-based information technology arrangements	\$	26,649,150	60,525,298

### Note 1 Summary of Significant Accounting Policies

### (a) Nature of Operations

Through its member universities, the State of Mississippi Institutions of Higher Learning (IHL System) serves the state, national and international communities by providing its students with academic instruction, by conducting research and other activities that advance fundamental knowledge and by disseminating knowledge to the people of Mississippi and throughout the world.

### (b) Reporting Entity

The Mississippi Constitution was amended in 1943 to create a separate legal entity and establish a Board of Trustees of State Institutions of Higher Learning (the Board). This constitutional board provides management and control of Mississippi's system of universities. The Board meets monthly and oversees the eight public universities, the University of Mississippi Medical Center and various off-campus centers and locations throughout the state. Each of these member universities is a member of the IHL System. The IHL System is considered a component unit of the State of Mississippi reporting entity.

The current twelve Board members of the IHL System were appointed by the Governor and confirmed by the Mississippi Senate for nine-year terms, representing the three Supreme Court Districts.

Each of the eight universities and the University of Mississippi Medical Center has established its own educational building corporation (a nonprofit corporation incorporated in the State of Mississippi) in accordance with Section 37-101-61 of the Mississippi Code Annotated of 1972. The purpose of these corporations is for the acquisition, construction and equipping of facilities and land for the various universities. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus-An Amendment of GASB Statements No. 14 and No. 34*, the educational building corporations are deemed to be material component units of the IHL System but are presented on a blended basis in the accompanying operations. These blended component units provide services entirely, or almost entirely, to their respective universities. See note 9 for detailed educational building corporation activities.

The IHL System reports the following discretely presented component units, which also have separate stand-alone audits performed, which can be obtained by requesting a copy from the finance department of each respective university below:

### (i) Mississippi State University Foundation, Inc.

The Mississippi State University Foundation, Inc. is a legally separate, tax-exempt not for profit entity established to solicit and manage funds for the benefit of Mississippi State University.

### (ii) University of Mississippi Foundation

The University of Mississippi Foundation is a legally separate, tax-exempt not for profit nonstock corporation formed for the benefit of the University of Mississippi.

### (iii) University of Southern Mississippi Foundation

The University of Southern Mississippi Foundation is a legally separate, tax-exempt not for profit entity formed to provide support to the University of Southern Mississippi and its students.

These foundations are private nonprofit organizations that report under Financial Accounting Standards Board (FASB) standards, including Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. As such, certain revenue recognition criteria and presentation features are different from Governmental Accounting Standards Board (GASB) revenue recognition criteria and presentation features. No modifications have been made to the foundations' financial information in the IHL System's financial reporting entity for these differences.

These foundations act primarily as fund-raising organizations to supplement the resources that are available to the respective universities in support of their programs. The governing body of each foundation is self-perpetuating and consists of graduates and friends of the respective universities. Although the respective universities do not control the timing or amount of receipts from the foundations, most resources, or income thereon, which the foundations hold and invest are restricted to the activities of the respective universities by the donors. Because these restricted resources held by the foundations can only be used by, or for the benefit of, the respective universities, these foundations are considered discretely presented component units of the IHL System.

The Mississippi State University Foundation, Inc., the University of Mississippi Foundation, and the University of Southern Mississippi Foundation each make distributions to their respective universities for support. During the years ended June 30, 2024 and 2023, support distributions, which are included in gifts and grants revenues, were as follows:

	_	2024	2023
Mississippi State University Foundation, Inc.	\$	52,610,149	46,990,867
University of Mississippi Foundation		47,498,018	39,862,240
University of Southern Mississippi Foundation		10,420,857	10,838,436

The following is a list of abbreviations used throughout the report for the member universities of the State of Mississippi Institutions of Higher Learning (collectively the IHL System):

ASU	Alcorn State University
DSU	Delta State University
JSU	Jackson State University
MSU	Mississippi State University
MUW	Mississippi University for Women
MVSU	Mississippi Valley State University
UM	University of Mississippi
USM	University of Southern Mississippi
UMMC	University of Mississippi Medical Center
IHL Executive Office	Institutions of Higher Learning – Executive Office
UPM	University Press of Mississippi
MCVS	Mississippi Commission for Volunteer Service – Off-campus entity

### (c) Basis of Accounting

The financial statements of the IHL System have been prepared in accordance with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities.* The IHL System is reporting as a special-purpose government engaged in business-type activities. In accordance with business-type activity reporting, the IHL System presents management's discussion and analysis; statements of net position; statements of revenues, expenses and changes in net position; statements of cash flows; and notes to the financial statements. The financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant transactions among departments, campuses, and auxiliary units of the IHL System have been eliminated.

Grant and contract revenues, which are received or receivable from external sources, are recognized as revenues to the extent of related expenses or satisfaction of eligibility requirements. State appropriations are recognized as nonoperating revenues when eligibility requirements are satisfied.

### (d) New Accounting Standards

During fiscal year 2024, the IHL System adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. The requirements of this standard will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. The IHL System adopted the requirements of the guidance effective July 1, 2023, and has applied the provisions of this standard to the beginning of the period of adoption.

### (e) Recently Issued Accounting Standards

The IHL System is currently evaluating the following pronouncements that are most likely to impact the system's financial reporting.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The primary objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences—by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The effective date of this statement is for fiscal years beginning after December 15, 2023.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*. The primary objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. The effective date of this statement is for fiscal years beginning after June 15, 2024.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The primary objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The effective date of this statement is for fiscal years beginning after June 15, 2025.

The impact of these pronouncements on the IHL System's financial statements is currently being evaluated and has not yet been fully determined.

### (f) Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Significant estimates include the determination of the allowances for uncollectible accounts and contractual adjustments and estimated third-party payor settlements, included as other current assets and as other current liabilities, relating to the IHL System's patient services. In addition, laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates associated with these programs could change by a material amount in the near term.

Included in other noncurrent liabilities are unpaid claim liabilities relating to the IHL System's self-insured workers' compensation, unemployment, and tort liability funds. The liabilities for these unpaid claims and loss adjustment expenses are determined using both evaluations of each claim and statistical analyses and represent the estimated ultimate net cost of all claims and expenses incurred through the end of the reporting period. The determinations of claims payable include estimates that are particularly susceptible to change in the near term. Management believes that liabilities established for these unpaid claims at June 30, 2024 and 2023 are adequate to cover the ultimate net cost of claims and contractual adjustments, but these liabilities are necessarily based upon estimates, and accordingly, the amount ultimately paid will be more or less than such estimates. The methods for making such

estimates and for establishing the resulting liabilities are continually reviewed, and any adjustments are reflected in operations currently.

The IHL System's investments are invested in various types of investment securities within various markets. Investment securities are exposed to several risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the IHL System's financial statements.

### (g) Cash Equivalents

The IHL System considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

### (h) Short-Term Investments

Short-term investments are investments that are not cash equivalents but mature within the next fiscal year and are stated at fair value.

### (i) Accounts Receivable, Net

Accounts receivable consist of tuition and fee charges to students and patient accounts at UMMC. Accounts receivable also include amounts due from federal and state governments, and nongovernmental sources, in connection with reimbursement of allowable expenses made pursuant to the IHL System's grants and contracts. Accounts receivable are recorded net of an allowance for doubtful accounts.

### (j) Student Loans Receivable, Net

Student loans receivable consist of federal, state and institutional loans made to students for the purpose of paying tuition and fee charges. Loan balances expected to be received during the next fiscal year are presented on the statement of net position as current assets. Those balances that are either in deferment status or are expected to be paid back beyond the next fiscal year are presented as noncurrent assets on the statement of net position.

### (k) Inventories

Inventories consist of bookstore, physical plant, agriculture, printing, central supply, food service supply, and various hospital inventories. These inventories are generally valued at the lower of cost or market, on the first-in, first-out (FIFO) basis.

### (l) Prepaid Expenses

Prepaid expenses consist of expenditures related to projects, programs, activities or revenues of future fiscal periods.

### (m) Restricted Cash and Cash Equivalents and Restricted Investments

Cash, cash equivalents and investments that are externally restricted to make debt service payments, to maintain sinking or reserve funds or to purchase or construct capital or noncurrent assets are classified as noncurrent assets in the statement of net position. Restricted investments are stated at fair value.

### (n) Endowment Investments

The IHL System's endowment investments recorded at fair value, are generally subject to the restrictions of donor gift instruments. They include donor restricted endowments, which are funds received from a donor with the restrictions that only the income is to be utilized or for which the donor has stipulated that the principal may be expended only after a stated period or upon the occurrence of a certain event, and funds functioning as endowments, which are funds established by the governing board to function similar to an endowment fund but may be fully expended at any time at the discretion of the governing board.

### (o) Other Long-Term Investments

Investments are reported at fair value. Changes in unrealized gains (losses) on the carrying value of investments are reported as a component of investment income in the statement of revenues, expenses, and changes in net position. Investments in partnerships for which there are no quoted market prices are valued at net asset value, as a practical expedient in determining fair value.

### (p) Investment Valuation

GASB Statement No. 72, *Fair Value Measurement and Application*, enhances comparability of governmental financial statements by requiring fair value measurement for certain assets and liabilities using a consistent definition and accepted valuation techniques. The standard establishes a hierarchy of inputs used to measure fair value that prioritizes the inputs into three categories – Level 1, Level 2 and Level 3 inputs – considering the relative reliability of the inputs. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted (unadjusted) prices in active markets for identical financial assets or liabilities that the IHL System has the ability to access at the measurement date;
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the financial asset or liability.

The level in the fair value hierarchy in which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment risk.

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified as Level 2 of the fair value hierarchy are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor. There are no investments classified in Level 3.

### (q) Capital Assets

Property, plant and equipment are recorded at cost at the date of acquisition, or, if donated, at the acquisition value at the date of donation. Renovations to buildings and improvements other than buildings, that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Depreciation is computed using the straight-line method over the estimated useful life of the asset and is not allocated to the functional categories. Expenditures for construction in progress are capitalized as incurred. Interest expense relating to construction is expensed in the period in which the cost was incurred.

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus subscription payments made at or before the commencement of the subscription-based information technology arrangement (SBITA) term, less any SBITA vendor incentives received from the SBITA vendor at and certain payments made before the commencement of the SBITA term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the SBITA term or the useful life of the underlying IT asset.

### (r) Impairment of Capital Assets

Management reviews capital assets for impairment whenever events or changes in circumstances indicate that the service utility of an asset has declined significantly and unexpectedly. Any write-downs due to impairment are charged to operations at the time impairment is identified. No write-down of capital assets was required for the years ended June 30, 2024 and 2023.

### (s) Deferred Inflows and Outflows of Resources

Deferred inflows of resources are an acquisition of net assets by the IHL System that are applicable to a future reporting period and include pension, OPEB, lease and PPP-related deferred inflows, the unamortized amounts for gains on the refunding of bonded debt, and beneficial interests in irrevocable trusts.

Deferred outflows of resources are consumption of net assets by the IHL System that are applicable to a future reporting period and include pension and OPEB related deferred outflows and the unamortized amounts for losses on the refunding of bonded debt.

### (t) Net Pension and OPEB Liabilities

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, and OPEB and OPEB expense, respectively, information about the fiduciary net position of the IHL System's proportionate share of the liability for pension and OPEB, and additions to/deductions from the plans' fiduciary net positions have been determined on the same basis as they are reported by the Public Employees' Retirement System of Mississippi (PERS) and the State and School Employees' Life and Health Insurance Plan (OPEB Plan). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

### (u) Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities consist of amounts owed to vendors and contractors or accrued items such as interest, wages and salaries.

### (v) Compensated Absences/Accrued Leave

Twelve-month employees earn annual personal leave at a rate of 12 hours per month for one month to three years of service; 14 hours per month for three to eight years of service; 16 hours per month for eight to fifteen years of service; and 18 hours per month for fifteen years of service and above. There is no requirement that annual leave be taken, and there is no maximum accumulation. At termination, these employees are paid for up to 240 hours of accumulated leave.

Nine-month employees earn major medical leave at a rate of 13.36 hours per month for one month to three years of service; 14.24 hours per month for three to eight years of service; 15.12 hours per month for eight to fifteen years of service; and 16 hours per month for fifteen years of service and above. There is no limit on the accumulation of major medical leave. At retirement, these employees are paid for up to 240 hours of accumulated major medical leave.

### (w) Unearned Revenues

Unearned revenues include amounts received for tuition, fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Unearned revenues also include amounts received from grant and contract sponsors that have not yet been earned.

### (x) Deposits Refundable

Deposits refundable represent good-faith deposits from students to reserve housing assignments, key deposits, and post-breakage deposits in the residence halls of the member universities of the IHL System.

### (y) Non-current Liabilities

Non-current liabilities include: (1) carrying amounts of revenue bonds payable, notes payable, lease and subscription-based IT obligations; (2) estimated amounts of proportionate share of net pension and OPEB liabilities; and (3) estimated amounts for accrued compensated absences, deposits refundable, and other liabilities that will not be paid within the next fiscal year.

### (z) Government Advances Refundable

The IHL System participates in the Federal Perkins Loan and Nursing Loan Programs, which are funded through a combination of federal and institutional resources. The portion of these programs that has been funded with federal funds is ultimately refundable to the U.S. government upon the termination of IHL System's participation in the programs. Although the federal government has terminated the programs disallowing new loans to be made, institutions may continue to collect and service existing loans. The IHL System does not have a timeline for discontinuing its participation in these programs. The portion that would be refundable if the programs were terminated has been presented as other long-term liabilities and approximated \$24.8 million and \$28.3 million, as of June 30, 2024 and 2023, respectively.

### (aa) Income Taxes

As an integral part of the State of Mississippi, a governmental entity, the IHL System is generally not subject to federal income tax, however, income generated from activities unrelated to the IHL System's exempt purpose is subject to income taxes under Internal Revenue Code Section 511(a)(2)(B).

### (bb) Classification of Revenues and Expenses

The IHL System has classified its revenues and expenses as either operating or nonoperating according to the following criteria:

*Operating revenues and expenses* have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances and bad debt expense; (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances; (3) most federal, state and local grants and contracts (non-Title IV financial aid) and Federal appropriations, if any; (4) interest on institutional student loans and other revenues; and (5) patient care revenues. Examples of operating expenses include (1) employee compensation, benefits and related expenses; (2) scholarships and fellowships, net of scholarship discounts and allowances; (3) utilities, commodities (supplies) and contractual services; (4) professional fees; and (5) depreciation expense related to certain capital assets.

*Nonoperating revenues and expenses* have the characteristics of nonexchange transactions, such as gifts and contributions, state appropriations, investment income and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting* and GASB Statement No. 34. Examples of nonoperating expenses include interest on capital asset-related debt and bond expenses.

### (cc) Auxiliary Enterprise Activities

Auxiliary enterprises typically exist to furnish goods or services to students, faculty or staff, and charge a fee directly related to, although not necessarily equal to, the cost of the goods or services. One distinguishing characteristic of auxiliary enterprises is that they are essentially managed as self-supporting activities. Examples include residence halls, bookstore, convenience store, laundry, faculty and staff housing, food services and intercollegiate athletic programs (only if they are essentially self-supporting). The general public may be served incidentally by auxiliary enterprises.

### (dd) University Press of Mississippi

The University Press of Mississippi (UPM) is an auxiliary enterprise. UPM was founded in 1970 and represents Mississippi's eight public state universities. UPM publishes scholarly work and books that represent Mississippi and

its culture to the nation and the world. From its offices in Jackson, the University Press of Mississippi acquires, edits, distributes, and promotes more than 85 new books every year. Over the years, the press has published more than 2,000 titles and distributed more than three million copies worldwide, each with the Mississippi imprint. UPM is the only not-for-profit book publisher in the state and is a blended component unit of the IHL Executive Office.

### (ee) Patient Care Revenues, Net

UMMC has agreements with third-party payors that provide for payments to the UMMC at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods as adjustments become known.

UMMC's hospital and clinics have agreements with third-party payors that provide for payments to UMMC at amounts different from its established rates. These payment arrangements include:

### Medicare

Inpatient acute care services are paid at prospectively determined rates per discharge based on clinical, diagnostic and other factors. Certain services are paid based on cost-reimbursement methodologies subject to certain limits. Physician services are paid based upon established fee schedules. Outpatient services are paid using prospectively determined rates. UMMC is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports by the UMMC and audits thereof by the Medicare administrative contractor. UMMC's cost reports have been audited by the Medicare Administrative Contractor through June 30, 2019. Revenue from the Medicare program accounted for approximately 34% and 37% of UMMC's net patient service revenue for the years ended June 30, 2024 and 2023, respectively.

### Medicaid

Reimbursements for Medicaid services are generally paid at prospectively determined rates per discharge, per occasion of service or per covered member. Inpatient services are reimbursed using a prospective-payments system based on All Patient Refined Diagnosis Related Groups (APR-DRG). Outpatient services are reimbursed using an Ambulatory Payment Classification (APC) methodology, similar to the Medicare payment model. UMMC is reimbursed for retroactively determined items at tentative rates, with final settlement determined after submission of annual cost reports by the UMMC and audits thereof by the Medicaid administrative contractor. Revenue from the Medicaid program accounted for approximately 52% and 56% of UMMC's net patient service revenue for the years ended June 30, 2024 and 2023. This includes revenue from the programs described below.

### **Other**

Payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations provide for payment using prospectively determined rates per discount, discounts from established charges and prospectively determined daily rates.

Beginning July 1, 2015, the Division of Medicaid (DOM) implemented the Mississippi Hospital Access Payment (MHAP) program. The program is administered by DOM through the Mississippi CAN coordinated care organizations (CCOs). The CCOs subcontract with hospitals throughout the state for distribution of MHAP for the purpose of protecting patient access to hospital care. In December 2023, The Centers for Medicare and Medicaid Services (CMS) approved an amendment to the existing MHAP program, whereby hospitals would be reimbursed near the average commercial rate for Medicaid managed reimbursement retroactive to July 1, 2023, the beginning of the state fiscal year. UMMC also participates in a voluntary disproportionate share program (DSH) available to certain qualifying hospitals in the state Medicaid program. The net benefit recognized by UMMC associated with the programs described above was approximately \$248.6 million and \$185.9 million for the years ended June 30, 2024 and 2023, respectively.

Each year, UMMC receives payments from Medicare and Medicaid, prospectively based on actual results from prior years. These payments are subsequently reconciled to current year actual results and audited by CMS once the current year is completed, occasionally resulting in repayment due. Additional repayments may result due to rate recalculations, cost report filing differences, Medicaid Disproportionate Share audits (DSH), and other adjustments to prior fiscal years. At June 30, 2024, UMMC maintained a reserve of approximately \$95.1 million for these potential liabilities, of which approximately \$63.2 million is related primarily to UMMC Medicaid DSH audits. At June 30, 2023, UMMC maintained reserves of approximately \$75.7 million, of which approximately \$71.5 million related primarily to UMMC Medicaid DSH audits. UMMC did not receive Medicaid DSH in 2024.

UMMC provides charity care to patients who are unable to pay for services. The amount of charity care is included in net patient service revenue and is not separately classified from the provision for uncollectible accounts.

### (ff) Scholarship Discounts and Allowances

Financial aid to students is reported in the financial statements under the alternative method as prescribed by the National Association of College and University Business Officers (NACUBO). Certain aid, such as loans, funds provided to students as awarded by third parties and Federal Direct Lending, is accounted for as a third-party payment (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as scholarship allowances, which reduce operating revenues. The amount reported as operating expenses represents the portion of aid that was provided to the student in the form of cash.

Scholarship allowances represent the portion of aid provided to the student in the form of reduced tuition. Under the alternative method, these amounts are computed by allocating the cash payments to students, excluding payments for services, on the ratio of total aid to the aid not considered to be third party aid.

### (gg) Net Position

Net position represents the difference between total assets and deferred outflows of resources and total liabilities and deferred inflows of resources in the statement of net position and is displayed in three components: net investment in capital assets; restricted net position (distinguished between major categories of restrictions); and unrestricted net position.

*Net investment in capital assets* reflects the IHL System's total investment in capital assets (including leases and subscription-based IT agreements), net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such debt is excluded from the calculation of net investment in capital assets.

*Restricted, nonexpendable net position* consists of endowment and similar type funds which donors or other outside sources have stipulated, as a condition of the gift instrument, the principal to be maintained inviolate and in perpetuity and invested for the purpose of producing present and future income, which may either be expended or added to principal.

*Restricted, expendable net position* includes resources that the IHL System is legally or contractually obligated to spend in accordance with restrictions imposed by external parties. When both restricted and unrestricted resources are available for use, it is generally the IHL System's policy to utilize restricted resources first, and then unrestricted resources as needed.

*Unrestricted net position* represents resources derived from student tuition and fees, state appropriations, net patient service revenue, sales and services of educational activities and auxiliary enterprises. Auxiliary enterprises are substantially self-supporting activities that provide services for students, faculty, and staff. While unrestricted net position may be designated for specific purposes by action of management or the Board, they are available for use at the discretion of the governing board to meet current expenses for any purpose.

### Note 2 Cash and Investments

### Cash, Cash Equivalents and Short-Term Investments

Investment policies, as set forth by the IHL System's Board of Trustees' policy and state statute, authorize the universities to invest in demand deposits and interest-bearing time deposits such as savings accounts, certificates of deposit, money market funds, U.S. Treasury bills and notes, U.S. Government agency and sponsored enterprise obligations and repurchase agreements. Investment policy at the IHL System is governed by State statute (Section 27-105-33, MS Code Ann. 1972) and the Uniform Prudent Management of Institutional Funds Act (UPMIFA) of 1998.

### **Custodial Credit Risk**

Custodial credit risk is defined as the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of deposits, if the depository bank fails, or the investments or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured and unregistered with securities held by the counterparty's trust department or agent, but not held in the government's name. At June 30, 2024 and 2023, the System's balances exceeded federally insured limits by approximately \$12 million and \$14 million, respectively.

The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5 of the MS Code Annotated (1972). Under this program, funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against these deposits. In the event of the failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation.

Investment policies as set forth by Board policy as authorized by Section 37-101-15, Mississippi Code Annotated (1972), authorize the universities to invest in equity securities, bonds and other securities. Investments are reported at fair value.

A summary of cash and investments as of June 30, 2024 and 2023 is as follows:

	 2024	 2023
Cash and cash equivalents	\$ 716,130,485	\$ 679,420,417
Restricted cash and cash equivalents	244,003,456	158,581,930
U.S. Treasury securities	749,618,129	702,007,577
U.S. government agency securities	585,126,811	502,223,637
Commercial mortgage backed securities	2,112,613	1,689,523
Collateralized mortgage obligations	20,686,415	18,150,226
Asset backed securities	1,893,397	2,016,839
Corporate bonds and notes	5,700,587	5,871,792
Municipal bonds	6,333,232	6,815,276
Fixed income mutual funds	7,333,019	7,422,879
Other fixed income securities	2,095,871	5,168,725
Certificates of deposit	16,846,731	16,604,539
Money market funds	1,915,306	1,321,879
Domestic equity securities	40,379,385	32,231,236
Global equity securities	417,860	488,341
Domestic equity mutual funds	39,339,095	19,499,106
International equity mutual funds	8,028,000	11,569,974
Equity long/short hedge funds	104,394,917	96,430,837
Private capital	66,201,314	64,122,922
Endowment Pool Balanced	3,009,652	3,372,315
Mississippi State Foundation Investment Pool	51,091,634	46,241,724
Miscellaneous	 21,224,928	 36,400,027
Total cash and investments	\$ 2,693,882,837	\$ 2,417,651,721

The carrying values of deposits and investments shown above are included in the statements of net position as follows:

Carrying value		
Deposits	\$ 960,133,941	\$ 838,002,347
Investments	1,733,748,896	 1,579,649,374
	\$ 2,693,882,837	\$ 2,417,651,721
Included in the following statement of net position captions		
Cash and cash equivalenst	\$ 716,130,485	\$ 679,420,417
Short-term investments	523,255,686	419,249,145
Restricted cash and cash equivalents - noncurrent	244,003,456	158,581,930
Restricted investments	56,280,673	43,663,791
Endowment investments	396,912,159	370,470,102
Noncurrent cash and investments	 757,300,378	 746,266,336
	\$ 2,693,882,837	\$ 2,417,651,721

### **Fair Value Measurement**

The following table present the financial assets carried at fair value by level within the valuation hierarchy, as well as the assets measured at the net asset value (NAV) per share as a practical expedient as of June 30, 2024 and 2023:

	2024					
		Level 1	Level 2	Level 3		Total
Investment strategy:						
Fixed income:						
U.S. Treasury securities	\$	736,048,484	13,569,645	—		749,618,129
Fixed income mutual funds		6,334,427	998,592	_		7,333,019
U.S. government securities		4,975,957	580,150,854	_		585,126,811
Mortgage obligations and asset backed securities		—	24,692,425	_		24,692,425
Corporate bonds and notes		3,195,586	2,505,001	_		5,700,587
Negotiable certificates of deposit		69,990	16,776,741	_		16,846,731
Municipal bonds		—	6,333,232	—		6,333,232
Other fixed income securities		1,952,424	143,447	_		2,095,871
Money market funds		291,915	1,623,391			1,915,306
Total fixed income investments	\$	752,868,783	646,793,328			1,399,662,111
Equity securities:						
Domestic equity securities		39,314,954	1,064,431	_		40,379,385
Domestic equity mutual funds		38,130,553	1,208,542	_		39,339,095
Global equity securities		—	417,860	_		417,860
International equity mutual funds		8,028,000				8,028,000
Total equity securities	\$	85,473,507	2,690,833			88,164,340
Investments measured at NAV as a practical expedient:						
Equity long/short hedge funds					\$	104,394,917
Private capital						66,201,314
Mississippi State Foundation Investment Pool						51,091,634
Endowed Pool II Balanced						3,009,652
Other miscellanous investments						21,224,928
Total investments measured at NAV				-		245,922,445
Total investments measured at fair valu	ıe			-	\$	1,733,748,896

The valuation method for investments measured at NAV per share as a practical expedient is presented in the following table:

	2024						
		Redemption					
		Unfunded frequency Redemption					
	Fair Value	Commitments	(if eligible)	notice period			
Equity long/short hedge funds (1)	\$ 104,394,917	_	Quarterly	45-120 Days			
Private capital (2)	66,201,314	34,888,353	Various	Various			
Mississippi State Foundation Investment Pool	51,091,634		Daily	1-3 Days			
Endowed Pool II Balanced	3,009,652	—	Daily	1-3 Days			
Other miscellanous investments (3)	21,224,928	39,386	Various	Various			
Total investments measured at NAV	\$ 245,922,445						

	2023					
	Level 1	Level 2	Level 3	Total		
Investment strategy:						
Fixed income:						
U.S. Treasury securities	\$ 688,720,789	13,286,788	—	702,007,577		
Fixed income mutual funds	6,411,800	1,011,079	—	7,422,879		
U.S. government securities	19,487,451	482,736,186	—	502,223,637		
Mortgage obligations and asset backed securities	190,633	21,665,955	_	21,856,588		
Corporate bonds and notes	4,232,167	1,639,625	—	5,871,792		
Negotiable certificates of deposit	8,858,469	7,746,070	—	16,604,539		
Municipal bonds	749,927	6,065,349	—	6,815,276		
Other fixed income securities	5,168,725	—	—	5,168,725		
Money market funds	877,511	444,368		1,321,879		
Total fixed income investments	\$ 734,697,472	534,595,420		1,269,292,892		
Equity securities:						
Domestic equity securities	31,166,866	1,064,370	_	32,231,236		
Domestic equity mutual funds	18,407,280	1,091,826	_	19,499,106		
Global equity securities	—	488,341	—	488,341		
International equity mutual funds	11,569,974			11,569,974		
Total equity securities	\$ 61,144,120	2,644,537		63,788,657		
Investments measured at NAV as a practical expedient:						
Equity long/short hedge funds				\$ 96,430,837		
Private capital				64,122,922		
Mississippi State Foundation Investment Pool				46,241,724		
Endowed Pool II Balanced				3,372,315		
Other miscellanous investments				36,400,027		
Total investments measured at NAV				246,567,825		
Total investments measured at fair value	<u>,</u>			\$ 1,579,649,374		
				¢ 1,5,7,017,571		

The valuation method for investments measured at NAV per share as a practical expedient is presented in the following table:

		Redemption			
	Fair Value	Unfunded Commitments	frequency (if eligible)	Redemption notice period	
Equity long/short hedge funds (1)	\$ 96,430,837	3,586,611	Quarterly	45-120 Days	
Private capital (2)	64,122,922	24,744,380	Various	Various	
Mississippi State Foundation Investment Pool	46,241,724	—	Daily	1-3 Days	
Endowed Pool II Balanced	3,372,315	_	Daily	1-3 Days	
Other miscellanous investments (3)	36,400,027	88,449	Various	Various	
Total investments measured at NAV	\$ 246,567,825	_			

- (1) Equity long/short hedge and venture capital funds specialize primarily in classic long/short hedge equity strategies. These funds invest globally, with a majority of the exposure in liquid, developed markets and invest primarily in private investment partnerships, venture capital opportunities or limited liability companies and in separately-managed accounts, each of which is managed by independent managers.
- (2) Private capital investments help build new startup equities that are considered to have high-growth and high-risk potential, mainly in the technology and healthcare sectors.
- (3) Other miscellaneous investments consist of various other tangible items such as land, timberland and various real estate, etc.

The equity in the long/short hedge funds, private capital, Mississippi State University Foundation Investment Pool, and other miscellaneous investments represents the IHL System's participations in those investments, which is measured at NAV per share.

### **Interest Rate Risk**

Interest rate risk is defined as the risk a government may face should interest rate variances adversely affect the fair value of investments. The IHL System does not presently have a formal investment policy that addresses interest rate risk.

As of June 30, 2024 and 2023, the IHL System had the following investments subject to interest rate risk:

			2024		
		Y	ears to maturity		
	Fair value	Less than 1	1 - 5	6 - 10	More than 10
U.S. Treasury securities	\$ 749,618,129	429,533,449	305,229,884	6,020,019	8,834,777
U.S. government agency obligations	585,126,811	145,114,757	381,668,501	52,907,341	5,436,212
Commercial mortgage backed securities	2,112,613	12,881	1,059,941	614,083	425,708
Collateralized mortgage obligations	20,686,415	71,897	1,322,801	2,348,729	16,942,988
Asset backed securities	1,893,397	_	_	_	1,893,397
Corporate bonds and notes	5,700,587	1,182,170	680,213	2,050,385	1,787,819
Negotiable certificates of deposit	16,846,731	9,094,638	7,752,093	_	_
Municipal bonds	6,333,232	2,342,391	3,990,841	_	_
Other fixed income securities	2,095,871	_	996,480	_	1,099,391
Fixed income mutual funds	 7,333,019	6,151,993	469,375	103,041	608,610
Total	\$ 1,397,746,805	593,504,176	703,170,129	64,043,598	37,028,902

	2023							
			Y	ears to maturity				
		Fair value	Less than 1	1 - 5	6 - 10	More than 10		
U.S. Treasury securities	\$	702,007,577	265,804,814	435,431,639	680,574	90,550		
U.S. government agency obligations		502,223,637	35,804,538	408,164,446	53,639,456	4,615,197		
Commercial mortgage backed securities		1,689,523	14,238	610,863	631,372	433,050		
Collateralized mortgage obligations		18,150,226		1,475,859	981,283	15,693,084		
Asset backed securities		2,016,839	_	—		2,016,839		
Corporate bonds and notes		5,871,792	286,152	2,269,310	389,034	2,927,296		
Negotiable certificates of deposit		16,604,539	7,296,743	8,852,768	455,028	—		
Municipal bonds		6,815,276	454,228	5,045,113	401,960	913,975		
Other fixed income securities		5,168,725	—	—	_	5,168,725		
Fixed income mutual funds		7,422,879	5,750,726	661,074	1,011,079			
Total	\$	1,267,971,013	315,411,439	862,511,072	58,189,786	31,858,716		

### **Credit Risk**

Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. The IHL System does not presently have a formal investment policy that addresses credit risk.

As of June 30, 2024 and 2023, the IHL System had the following investments recorded at fair value subject to credit risk:

	2024		2023
Credit rating:			
AAA	\$	9,562,775	\$ 38,244,142
Ааа		167,908,791	97,623,578
Aa1		796,720	—
Aa2		4,293,479	4,057,353
Aa3		559,113	549,712
AA		46,994,072	15,392,093
A1		504,580	5,355
A2		912,699	47,851
A3		381,471	118,844
AAA - BBB		955,944	—
А		554,471	255,984
AA+		349,949,364	302,704,522
BAA		190,760	53,855
BAA2		257,166	
BAA3		251,472	
BBB - Below B		—	847,991
Not rated or unavailable		47,209,068	 89,457,617
Total investments subject to credit risk	\$	631,281,945	\$ 549,358,897
Cash and Investments excluded from credit risk disclosure:			
Cash	\$	716,130,485	\$ 679,420,417
Restricted cash and cash equivalents		244,003,456	158,581,930
U.S. Treasury securities		749,618,129	702,007,577
Certificates of deposit		16,846,731	16,604,539
Money market funds		1,915,306	1,321,879
Equity securities		88,164,340	63,788,657
Investments measured at NAV		245,922,445	246,567,825
Total investments excluded from credit risk disclosure		2,062,600,892	 1,868,292,824
Total cash and investments	\$	2,693,882,837	\$ 2,417,651,721

The credit risk ratings listed above are issued upon standards set by Standard and Poor's or Moody's Ratings Services.

### **Concentration of Credit Risk**

Concentration of credit risk is defined by GASB Statement No. 40, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions,* as the risk of loss attributed to the magnitude of a government's investment in a single issuer. The IHL System does not presently have a formal policy that addresses concentration of credit risk.

As of June 30, 2024 and 2023, the IHL System had the following issuers holding investments recorded at fair value that exceeded 5% of total investments:

	2024					
Issuer	Fair value	Percentage				
U.S. Treasury securities	\$ 749,618,129	43.74%				
Federal Home Loan Bank notes	265,941,832	15.52%				
Federal Farm Credit Bank notes	131,713,444	7.69%				
	2023					
Issuer	Fair value	Percentage				
U.S. Treasury securities Federal Home Loan Bank notes Federal Farm Credit Bank notes	\$ 702,007,577 225,309,975 127,430,854	45.01% 14.45% 8.17%				

### **Foreign Currency Risk**

Foreign currency risk, also known as exchange-rate risk, is defined as the risk of financial loss due to fluctuations in currency exchange rates. The IHL System does not presently have a formal policy that addresses foreign currency risk. The IHL System's exposure to foreign currency risk is limited to investments in global or pooled non-U.S. equity mutual funds, which approximated \$58.8 million and \$36.0 million at June 30, 2024 and 2023, respectively.

### Note 3 Accounts Receivable, net

Accounts receivable consisted of the following at June 30, 2024 and 2023:

	 June 30, 2024	Current Portion	Non-current Portion
Student tuition	\$ 174,918,283	174,918,283	_
Auxiliary enterprises and other operating activities	45,126,510	45,126,510	_
Contributions and gifts	19,908,455	7,896,974	12,011,481
Federal, state, and private grants and contracts	172,873,453	172,873,453	—
State Appropriations	64,610,868	64,610,868	—
Accrued Interest	6,450,617	6,450,617	—
Patient receivables	956,867,644	956,867,644	—
Accrued lease receivable	25,173,614	1,701,756	23,471,858
Other	 54,601,783	41,001,591	13,600,192
Total accounts receivable	1,520,531,227	1,471,447,696	49,083,531
Less bad debt provision	(951,264,164)	(951,264,164)	_
Less elimination entry	 (4,572,566)	(2,993,582)	(1,578,984)
Net accounts receivable	\$ 564,694,497	517,189,950	47,504,547

	 June 30, 2023	Current Portion	Non-current Portion
Student tuition	\$ 165,421,722	165,421,722	_
Auxiliary enterprises and other operating activities	42,450,697	42,450,697	—
Contributions and gifts	3,683,759	3,683,759	—
Federal, state, and private grants and contracts	194,023,773	194,023,773	—
State appropriations	28,742,459	28,742,459	—
Accrued interest	5,670,259	5,670,259	—
Patient receivables	697,505,993	697,505,993	—
Accrued lease receivable	27,665,055	2,106,790	25,558,265
Other	 46,793,864	38,804,556	7,989,308
Total accounts receivable	1,211,957,581	1,178,410,008	33,547,573
Less bad debt provision	(711,308,488)	(711,308,488)	_
Less elimination entry	 (9,516,104)	(3,954,596)	(5,561,508)
Net accounts receivable	\$ 491,132,989	463,146,924	27,986,065

The noncurrent portion of accounts receivable is included in other noncurrent assets in the statements of net position.

### Note 4

### Loans Receivable from Students

Loans receivable from students are payable in installments over a period of up to ten years, commencing three to twelve months from the date of separation from one of the IHL System's institutions. The following is a schedule of interest rates and unpaid balances for the different types of loans receivable held by the IHL System as of June 30, 2024 and 2023:

	Interest Rates	June 30, 2024	Current Portion	Non-current Portion
Perkins student loans	3% to 9%	\$ 18,496,072	2,827,716	15,668,356
Institutional loans	0% to 9%	71,278,284	9,727,091	61,551,193
Nursing student loans	3% to 9%	1,971,832	295,582	1,676,250
Dental student loans	3% to 9%	195,336	28,998	166,338
Medical student loans	3% to 9%	307,872	45,704	262,168
Other federal loans	3% to 9%	4,783,354	2,106,291	2,677,063
Total loans receivable		97,032,750	15,031,382	82,001,368
Less allowance for doubtful accounts		(20,464,758)	(2,665,028)	(17,799,730)
Net loans receivable		\$ 76,567,992	12,366,354	64,201,638

	Interest Rates	June 30, 2023	Current Portion	Non-current Portion
Perkins student loans	3% to 9%	\$ 24,232,562	4,250,078	19,982,484
Institutional loans	0% to 9%	66,193,699	10,023,033	56,170,666
Nursing student loans	3% to 9%	1,731,485	216,334	1,515,151
Dental student loans	3% to 9%	239,839	42,108	197,731
Medical student loans	3% to 9%	312,162	54,805	257,357
Other federal loans	3% to 9%	4,908,905	2,125,070	2,783,835
Total loans receivable		97,618,652	16,711,428	80,907,224
Less allowance for doubtful accounts		(19,155,095)	(2,898,359)	(16,256,736)
Net loans receivable		\$ 78,463,557	13,813,069	64,650,488

### Note 5 Capital Assets

A summary of changes in capital assets for the years ended June 30, 2024 and 2023 is presented as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Nondepreciable Capital Assets:				
Land	\$ 139,147,965	762,258	109,822	139,800,401
Construction in progress	403,691,270	279,968,724	64,913,878	618,746,116
Livestock	2,155,944	773,270	_	2,929,214
Total nondepreciable	i	·		i
capital assets	544,995,179	281,504,252	65,023,700	761,475,731
Depreciable/amortizable capital assets:				
Buildings	4,962,842,519	37,152,524	4,043,730	4,995,951,313
Improvements other than buildings	549,987,941	33,735,360	_	583,723,301
Equipment	1,001,978,681	67,840,851	37,975,668	1,031,843,864
Library books	484,665,708	9,874,344	5,856,597	488,683,455
Right-to-use leased land	2,384,637	8,414,733	1,493,792	9,305,578
Right-to-use leased buildings	101,339,658	34,999,131	2,731,523	133,607,266
Right-to-use leased equipment	42,049,014	1,413,905	1,100,106	42,362,813
Right-to-use subscription assets	60,525,298	26,649,150	5,230,990	81,943,458
Total depreciable/amortizable assets	7,205,773,456	220,079,998	58,432,406	7,367,421,048
Total capital assets	7,750,768,635	501,584,250	123,456,106	8,128,896,779
Less accumulated depreciation for:				
Buildings	1,462,324,155	92,219,433	2,433,095	1,552,110,493
Improvements other than buildings	257,686,967	16,207,447	_	273,894,414
Equipment	786,555,384	53,226,213	41,164,324	798,617,273
Library books	430,415,977	12,110,875	5,849,788	436,677,064
Less accumulated amortization for:				
Right-to-use lease assets	36,377,591	24,755,542	5,182,432	55,950,701
Right-to-use subscription assets	16,327,629	22,631,537	5,116,241	33,842,925
Total accumulated depreciation and amortization	2,989,687,703	221,151,047	59,745,880	3,151,092,870
Net capital assets	\$ 4,761,080,932	280,433,203	63,710,226	4,977,803,909

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Nondepreciable Capital Assets:				
Land	\$ 118,184,118	21,074,513	110,666	139,147,965
Construction in progress	376,029,625	180,588,970	152,927,325	403,691,270
Livestock	1,905,346	250,598	· · · · ·	2,155,944
Total nondepreciable				
capital assets	496,119,089	201,914,081	153,037,991	544,995,179
Depreciable/amortizable capital assets:				
Buildings	4,806,966,268	158,469,585	2,593,334	4,962,842,519
Improvements other than buildings	534,545,187	18,378,898	2,936,144	549,987,941
Equipment	983,447,633	52,343,601	33,812,553	1,001,978,681
Library books	475,850,653	9,380,012	564,957	484,665,708
Right-to-use leased land	2,335,557	49,903	823	2,384,637
Right-to-use leased buildings	90,335,474	17,844,580	6,840,396	101,339,658
Right-to-use leased equipment	40,218,814	2,705,032	874,832	42,049,014
Right-to-use subscription assets		60,525,298		60,525,298
Total depreciable/amortizable assets	6,933,699,586	319,696,909	47,623,039	7,205,773,456
Total capital assets	7,429,818,675	521,610,990	200,661,030	7,750,768,635
Less accumulated depreciation for:				
Buildings	1,377,188,282	86,404,348	1,268,475	1,462,324,155
Improvements other than buildings	243,173,684	15,887,443	1,374,160	257,686,967
Equipment	764,793,611	50,521,469	28,759,696	786,555,384
Library books	418,579,407	12,401,528	564,958	430,415,977
Less accumulated amortization for:				
Right-to-use lease assets	19,123,561	21,292,408	4,038,378	36,377,591
Right-to-use subscription assets		16,327,629	<u> </u>	16,327,629
Total accumulated				
depreciation and amortization	2,822,858,545	202,834,825	36,005,667	2,989,687,703
Net capital assets	\$ 4,606,960,130	318,776,165	164,655,363	4,761,080,932

Depreciation and amortization are computed on a straight-line basis except for library books, which is computed using a composite method over the following estimated useful lives:

Capital assets	Useful lives
Buildings and right-to-use leased buildings	40 - 50 years
Improvements other than buildings	20 years
Equipment, vehicles, and right-to-use leased equipment	3-15 years
Library books	10 years

### Note 6 Deferred Outflows of Resources and Deferred Inflows of Resources

The classifications of deferred outflows of resources and deferred inflows of resources at June 30, 2024 and 2023 are as follows:

	 2024	2023
Deferred Outflows of Resources		
Pension related (see note 17)	\$ 938,616,313	534,408,813
OPEB related (see note 18)	35,689,471	22,886,962
Unamortized loss on refunding of debt	 38,630,502	41,947,903
Total deferred outflows of resources	\$ 1,012,936,286	599,243,678
Deferred Inflows of Resources		
Pension related (see note 17)	\$ 51,275,875	54,215,654
OPEB related (see note 18)	41,169,023	52,757,074
Unamortized gain on refunding of debt	3,099,427	3,484,185
Lease related (see note 12)	23,158,134	24,844,649
PPP related (see note 14)	4,564,450	4,564,450
Beneficial interest in irrevocable trusts	47,374,211	41,652,408
Other	 448,278	
Total deferred inflows of resources	\$ 171,089,398	181,518,420

### Note 7

### Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities as of June 30, 2024 and 2023 are as follows:

	2024	2023
Payable to vendors and contractors	\$ 239,906,778	\$ 194,645,791
Accrued salaries, wages and employee withholdings	96,439,724	84,804,173
Accrued interest	10,538,103	9,581,329
Other	4,200,501	3,721,118
Subtotal	351,085,106	292,752,411
Less elimination entry		(42,859)
Total accounts payable and accrued liabilities	\$ 351,085,106	292,709,552

All amounts are considered current and expected to be settled within one year.

### Note 8 Unearned Revenues

Unearned revenues as of June 30, 2024 and 2023 are as follows:

	 2024	2023
Unearned summer school revenue	\$ 39,901,642	35,340,240
Unearned grants and contract revenue	80,015,144	79,811,563
Auxiliary and other activities	 43,828,513	36,729,571
Total unearned revenues	\$ 163,745,299	151,881,374

All amounts are considered current and will be fully recognized within one year.

### Note 9 Material Blended Component Units of the IHL System

In accordance with GASB Statement No. 61, the educational building corporations are deemed to be material component units of the IHL System but are presented on a blended basis in the accompanying financial statements due to the significance of their activities to respective member universities' operations. These blended component units provide services entirely, or almost entirely, to their respective universities. Condensed financial information as of June 30, 2024 and 2023 is listed in the following schedules.

1,855,867,179 6,591,583,383 (4,793,513,092) (66,217,555) 8,447,450,562 3,619,687,857 1,012,936,286 738,035,180 5,642,661,356 6,380,696,536 [1,173,825,235] 171,089,398 2,908,600,914 1,374,139,604 1,307,922,049 134,096,814 TOTALS 1,815,446,053 7,139,463,269 996,930,836 5,073,946,737 (4,782,061,112)(30,654,977) 5,324,017,216 676,794,272 4,397,152,465 167,989,971 3,607,933,351 1,174,127,761) 1,338,770,727 1,308,115,750 133,987,989 2,894,457,397 IHL SYSTEM 1,772,208 3,017,119 326,983 (190,078)3,249,477) 4,789,327 714,160 714,160 2,732,416 517,061 326,983 4,075,167 Ъ (5,068,302) (214,236) (214, 236)17,853,682 11,699,857 427,429,547 439,129,404 10,831,164 13,808,983 418,297,903 432,106,886 4,854,066 I MC EBC 6,937,129 128,556,962 (11, 109, 464)T 128,556,962 11,109,464 135,494,091 6,937,129 135,494,091 I Τ USM EBC 20,011,932 245,777,004 19,844,220 242,845,289 (8,934,751) 265,788,936 262,689,509 (520,684) (520,684)3,099,427 T 8,414,067 Т UM EBC I 14,090,000 14,090,000 (1, 132, 824)L 625,000 13,465,000 14,090,000 T 1,132,824 I MVSU EBC 331,610,000 331,610,000 331,610,000 I (11,645,381)T 11,495,000 320,115,000 11,645,381 I MSU EBC (2,782,882) 72,987,894 72,987,894 5,223,015 5,174,286 72,939,165 78,162,180 2,782,882 L I JSU EBC 1,090,1001 (1,090,100)10,265,000 10,265,000 500,000 9,765,000 10,265,000 1 1 I I DSU EBC 33,832,641 (7,785,332) (2,001,377)1,033,823 33,832,641 3,035,200 39,524,572 41,617,973 ,033,823 I 2,093,401 1 ASU EBC \$ ŝ Deferred outflows of resources

Deferred inflows of resources

Noncurrent liabilities

**Current liabilities** 

Noncurrent assets

Current assets

Total assets

Total liabilities

Total net position

Operating revenues

Operating expenses

Total operating income

# 2024 Condensed Financial Information for Materially Blended Component Units

M TOTALS	384 1,664,166,596	601 6,214,712,837	985 7,878,879,433	185 599,243,678		100 4,881,193,506	919 5,522,100,591	235 181,518,420	016 2,774,504,100	817 3,218,887,338	231) (4,225,681,463)	414) (1,006,794,125)	340 1,169,947,119	241) (70,432,615)	1,099,514,504	92,720,379	
- IHL SYSTEM	1,626,062,384	4,971,233,601	6,597,295,985	581,582,185	581,662,819	3,651,633,100	4,233,295,919	178,034,235	2,767,548,016	3,199,851,817	(4,205,554,231	(1,005,702,414)	1,133,041,340	(34,522,241	1,098,519,099	92,816,685	
UP	1,531,391	3,388,184	4,919,575	I	654,331	I	654,331	I	4,265,244	2,705,404	(3,593,937	(888,533)	474,721	I	474,721	(413,812)	
MC EBC	10,673,160	429,537,755	440,210,915	11,710,542	10,673,159	430,258,984	440,932,143	I	10,989,314	12,246,044	(12,713,224)	(467, 180)	I		I	(467,180)	
USM EBC	6,514,927	135,494,097	142,009,024	I	6,514,927	135,494,097	142,009,024	I	I	I	I	1	10,355,850	(10,355,850)	I	1	
UM EBC	19,384,734	264,080,335	283,465,069	I	19,217,139	260,243,061	279,460,200	3,484,185	520,684	I		1	9,938,158	(9,417,474)	520,684	520,684	
MVSU EBC		14,715,000	14,715,000	I	575,000	14,140,000	14,715,000	I	I	1,100,144	(1,100,144)	I	I	1	I	1	
MSU EBC		272,785,000	272,785,000		13,065,000	259,720,000	272,785,000	I	I	I	Ι	I	12,228,438	(12,228,438)	I	I	
JSU EBC		77,434,244	77,434,244	5,950,951	5,223,015	78,162,180	83,385,195	I	I	I	Ι	Ι	2,830,062	(2,830,062)	I	Ι	
DSU EBC		10,915,000	10,915,000	Ι	650,000	10,265,000	10,915,000	I	I	I	I	Ι	1,078,550	(1,078,550)	I	Ι	
ASU EBC		35,129,621	35,129,621	Ι	2,671,695	41,277,084	43,948,779	I	(8,819,158)	2,983,929	(2,719,927)	264,002	I	I	I	264,002	
	↔								↔	\$						↔	

Deferred outflows of resources

Noncurrent assets

Current assets

Total assets

Noncurrent liabilities

**Current liabilities** 

**Total liabilities** 

Changes in net position

revenue (expenses)

Total nonoperating Nonoperating revenues Nonoperating expenses

Deferred inflows of resources

Total net position

Operating revenues

Operating expenses

Total operating income

Nonoperating revenues Nonoperating expenses Changes in net position

Total nonoperating

revenue

### Note 10 Long-Term Liabilities

Long-term liabilities of the IHL System consist of bonds and notes payable, and certain other liabilities that are expected to be liquidated at least one year from June 30, 2024 and 2023.

For municipal bonds, the IHL System has the option to prepay all outstanding obligations less any unearned interest to fully satisfy the obligation; there is also a fiscal funding addendum stating that if funds are not appropriated for periodic payment for any future fiscal period, IHL will not be obligated to pay the remainder of the total payments due beyond the end of the current fiscal period. Other long-term liabilities consist of accrued leave liabilities, notes payable, net pension liability, net OPEB liability, lease liabilities, subscription-based information technology arrangements, refundable deposits, and other liabilities (government advance refundables, self-insured workers' compensation, unemployment and tort reserve for claims).

Information regarding original issue amounts, interest rates, and maturity dates for bonded debt relative to the long-term liabilities for each of the universities within the IHL System as of June 30, 2024 and 2023 is listed in the following schedules.

					Үеа	Year Ended June 30, 2024	.4	
Description and Purpose	Original Issue	Annual Interest Rate	Maturity (fiscal year)	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Alcorn State University: Bonded Debt								
EBC - Series 2016	\$ 43,630,000	2.00% - 5.00%	2040	\$ 39,680,000	I	1,435,000	38,245,000	1,560,000
Unamortized Premium				3,032,084		192,512	2,839,572	192,512
Total Bonded Debt				42,712,084		1,627,512	41,084,572	1,752,512
Othar I ona-tarm I ishilitiae:								
Accrued leave liabilities				2,885,358	313,536	I	3,198,894	573,449
Net pension liability				71,695,816	11,564,153	I	83,259,969	
Net OPEB liability				2,351,215	175,325	I	2,526,540	I
Lease Liability				130,437	Ι	18,458	111,979	2,034
Subscription Liability				7,569	Ι	7,569	Ι	Ι
Deposits refundable				677,421		1,642	675,779	
Total Other liabilities				77,747,816	12,053,014	27,669	89,773,161	575,483
Total				\$ 120,459,900	12,053,014	1,655,181	130,857,733	2,327,995
Due within one year						·	(2,327,995)	
Total noncurrent liabilities	lities						\$ 128,529,738	

			NOTES T Jui	NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023				
					Year	Year Ended June 30, 2024	4	
Description and Purpose	Original Issue	Annual Interest Rate	Maturity (fiscal year)	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Delta State University: Bonded Debt EBC - Series 2016	\$ 15,105,000	2.00% - 5.00%	2039	\$ 10,915,000		650,000	10,265,000	500,000
Total Bonded Debt				10,915,000		650,000	10,265,000	500,000
Other Long-term Liabilities:								
Accrued leave liabilities				1,497,339	58,965	I	1,556,304	389,076
Net pension liability				56,240,562	11,564,514	I	67,805,076	I
Net OPEB liability				2,068,551	165,605	l	2,234,156	I
Lease Liability				215,459	ļ	49,061	166,398	50,711
Subscription Liability				294,836	I	95,954	198,882	89,100
Deposits refundable				111,821		2,825	108,996	I
Total Other liabilities				60,428,568	11,789,084	147,840	72,069,812	528,887
Total				\$ 71,343,568	11,789,084	797,840	82,334,812	1,028,887
Due within one year							(1,028,887)	

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING** A Component Unit of the State of Mississippi

Due within one year

Total noncurrent liabilities

\$ 81,305,925

					Yea	Year Ended June 30, 2024	24	
	Original	Annual	Maturity	Beginning			Ending	Due within
Description and Purpose	Issue	Interest Rate	(fiscal year)	balance	Additions	Deletions	balance	one year
Jackson State University: Ronded Debt								
EBC - Series 2015A	\$ 57,595,000	2.00% - 5.00%	2025	\$ 7,645,000	I	3,760,000	3,885,000	3,885,000
EBC - Series 2017A	29,745,000	1.60% - 3.70%	2034	26,355,000	I	1,025,000	25,330,000	1,115,000
EBC - Series 2021A	42,380,000	1.05% - 2.85%	2045	42,380,000	Ι	I	42,380,000	I
EBC - Series 2021B	6,295,000	2.35%	2035	6,295,000	Ι	I	6,295,000	İ
Unamortized premium				508,961		305,376	203,585	203,585
Total Bonded Debt				83,183,961	I	5,090,376	78,093,585	5,203,585
Other Long-term Liabilities:								
Accrued leave liabilities				5,478,335	553,272	I	6,031,607	434,276
Net pension liability				141,575,643	24,941,273	I	166,516,916	İ
Net OPEB liability				4,109,674	395,616	I	4,505,290	İ
Lease Liability				7,107,867	I	693,378	6,414,489	690,227
Subscription Liability				1,533,880	80,031	748,319	865,592	661,520
Financed purchases - buses				201,234	Ι	132,638	68,596	68,596
Deposits refundable				415,062	37,139	I	452,201	I
Federal Loan Fund Repayment Contingency	ntingency			1,912,787	I	I	1,912,787	I
Total Other liabilities				162,334,482	26,007,331	1,574,335	186,767,478	1,854,619
Total				\$ 245,518,443	26,007,331	6,664,711	264,861,063	7,058,204
Due within one year							(7,058,204)	
Total noncurrent liabilities	SS						\$ 257,802,859	

Year Ended June 30, 2024

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING** 

A Component Unit of the State of Mississippi NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023

						1 1 1 1	TILLACE JULIC JUL		
	Original	Annual	Maturity	Be	Beginning			Ending	Due within
Description and Purpose	Issue	Interest Rate	(fiscal year)	pŝ	balance	Additions	Deletions	balance	one year
Mississippi State University:									
Bonded Debt EDC Soming 2012	¢ 60.470.000		1100	÷	7 775 000		7 775 000		
EDC Selles 2013 EDC Source 2014A		2 000 5 - 000 7	7044			I	7,723,000 E6 200 000		
EBC - Series 2014A	89,810,000	2,00% - 5,00%	2044	0 +	60,980,000 15 260,000	I	30,390,000 1 077 000	4,590,000	4,590,000
EBC - Series 2014B	23,435,000	0.29% -4.813%	2044	-	15,260,000	I	1,075,000	14,185,000	1,115,000
EBC - Series 2015	56,010,000	2.00% - 5.00%	2046	4	48,295,000	I	1,310,000	46,985,000	1,375,000
EBC - Series 2017	63,270,000	2.00% - 5.00%	2046	<b>ری</b>	50,905,000	I	3,960,000	46,945,000	1,945,000
EBC - Series 2017A	92,075,000	2.00% - 5.00%	2044	ω	89,620,000	I	1,690,000	87,930,000	2,470,000
EBC - Series 2024A	82,650,000	4 00% - 5 00%	2054		I	82,650,000	Ι	82,650,000	I
EBC - Series 2024B	48,325,000	5.00%	2044		ļ	48,325,000	I	48,325,000	I
Unamortized premium					10,903,122	11,600,181	2,620,070	19,883,233	1,346,830
Total Bonded Debt				28	283,688,122	142,575,181	74,770,070	351,493,233	12,841,830
Other Long-term Liabilities:									
Accrued leave liabilities				(N	27,334,524	1,567,708	I	28,902,232	3,036,022
Net pension liability				67	671,443,515	159,407,664	I	830,851,179	I
Net OPEB liability				~	20,546,848	3,199,875	I	23,746,723	I
Lease Liability				1	14,287,686	3,919,565	906,181	17,301,070	981,153
Subscription Liability					6,075,910	2,811,439	3,350,975	5,536,374	2,791,861
Deposits refundable					46,417	5,857	I	52,274	I
Federal Loan Fund Repayment Contingency	contingency				3,389,885		951,299	2,438,586	I
Total Other liabilities				74	743,124,785	170,912,108	5,208,455	908,828,438	6,809,036
Total				\$ 1,02	\$ 1,026,812,907	313,487,289	79,978,525	1,260,321,671	19,650,866
Due within one year							·	(19,650,866)	
Total noncurrent liabilities	ities							\$ 1,240,670,805	

		Yea	Year Ended June 30, 2024	4	
Description and Purpose	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Mississippi University for Women: Other Long term Lishilities:					
A duct bong communes. Accrued leave liabilities	\$ 1,149,144	171,788	7,634	1,313,298	52,532
Net pension liability	47,621,034	10,694,705	I	58,315,739	I
Net OPEB liability	1,592,366	259,111	I	1,851,477	I
Lease Liability	76,168	226,348	46,884	255,632	61,944
Subscription Liability	406,472	127,398	260,483	273,387	193,891
Federal Loan Fund Repayment Contingency	163,799	85,667		249,466	I
Total Other liabilities	51,008,983	11,565,017	315,001	62,258,999	308,367
Total	\$ 51,008,983	11,565,017	315,001	62,258,999	308,367
Due within one year			I	(308,367)	
Total noncurrent liabilities			I	\$ 61,950,632	

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023
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					Yea	Year Ended June 30, 2024	24	
	Original	Annual	Maturity	Beginning			Ending	Due within
Description and Purpose	Issue	Interest Rate	(fiscal year)	balance -	Additions	Deletions	balance .	one year
Mississippi Valley State University: Bonded Debt								
EBC - Series 2015	17,270,000	2.00%	2037	\$ 14,715,000		625,000	14,090,000	675,000
Total Bonded Debt				14,715,000		625,000	14,090,000	675,000
Other Long-term Liabilities:								
Accrued leave liabilities				1,391,340	31,102	I	1,422,442	278,047
Net pension liability				45,483,661	7,132,676	I	52,616,337	I
Net OPEB liability				1,609,889	164,193	I	1,774,082	I
Lease Liability				31,043	Ι	19,635	11,408	11,408
Subscription Liability				72,039	175,213	111,841	135,411	60,876
Deposits refundable				24,624	6,850		31,474	I
Total Other liabilities				48,612,596	7,510,034	131,476	55,991,154	350,331
Total				\$ 63,327,596	7,510,034	756,476	70,081,154	1,025,331
Due within one year							(1,025,331)	
Total noncurrent liabilities	S						\$ 69,055,823	

Year Ended June 30, 2024

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING** 

A Component Unit of the State of Mississippi NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023

					Yea	Year Ended June 30, 2024	124	
	Original	Annual	Maturity	Beginning			Ending	Due within
Description and Purpose	Issue	Interest Rate	(fiscal year)	balance	Additions	Deletions	balance	one year
University of Mississippi:								
Bonded Debt								
EBC - Series 2015A	15,660,000	2.00% - 4.00%	2040	\$ 13,850,000	Ι	370,000	13,480,000	415,000
EBC - Series 2015B	10,125,000	1375% - 375%	2030	5,255,000	Ι	675,000	4,580,000	700,000
EBC - Series 2015C	31,630,000	2.00% - 5.00%	2046	27,135,000	Ι	720,000	26,415,000	760,000
EBC - Series 2015D	17,660,000	0.993% - 4.452%	2036	12,655,000	I	780,000	11,875,000	800,000
EBC - Series 2016A	33,245,000	2.00% - 5.00%	2034	20,880,000	Ι	2,215,000	18,665,000	2,340,000
EBC - Series 2017	38,995,000	2.00% - 5.00%	2035	32,600,000	I	2,895,000	29,705,000	3,065,000
EBC - Series 2019A	73,350,000	3.00% - 5.00%	2036	65,460,000	Ι	3,770,000	61,690,000	4,645,000
EBC - Series 2019B	3,365,000	1.94% - 2.05%	2024	655,000	Ι	655,000	Ι	I
EBC - Series 2022	72,760,000	4.00% - 5.00%	2043	72,760,000	I	1,110,000	71,650,000	1,170,000
Unamortized Premium				18,368,340		1,632,025	16,736,315	1,632,025
Total Bonded Debt				269,618,340		14,822,025	254,796,315	15,527,025
Other Long-term Liabilities:								
Accrued leave liabilities				19,931,998	3,119,592	Ì	23,051,590	2,143,000
Net pension liability				395,825,863	107,928,511	Ι	503,754,374	I
Net OPEB liability				13,202,158	2,362,978	Ι	15,565,136	I
Lease Liability				2,817,543	23,712,766	3,469,902	23,060,407	5,623,800
Subscription Liability				4,356,579	3,910,158	3,619,136	4,647,601	2,136,303
Deposits refundable				95,050	850	1	95,900	I
Note Payable from direct borrowings - Hancock Bank	wings - Hancock	Bank		3,113,321	1	1,011,043	2,102,278	1,037,542
Note Payable from direct borrowings - Renasant Bank	wings - Renasant	Bank		4,154,592	I	810,065	3,344,527	833,264
Federal Loan Fund Repayment Contingency	Contingency			5,472,300		544,200	4,928,100	I
Total Other liabilities				448,969,404	- 141,034,855	9,454,346	580,549,913	11,773,909
Total				\$ 718,587,744	141,034,855	24,276,371	835,346,228	27,300,934
Due within one year							(27,300,934)	
Total noncurrent liabilities	ities						\$ 808,045,294	

Year Ended June 30, 2024

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING** 

A Component Unit of the State of Mississippi NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023

Description and Purpose	Original Issue	Annual Interest Rate	Maturity (fiscal year)	Beginning balance	Additions	Deletions	Ending balance	Due within one year
University of Southern Mississippi: Bonded Debt								
SMEBC - Series 2013	\$ 51,875,000	2.00% - 5.00%	2044	\$ 6,050,000	- 0	750,000	5,300,000	845,000
SMEBC - Series 2015A	38,600,000	2.00% - 5.00%	2034	29,045,000	0	1,975,000	27,070,000	2,135,000
SMEBC - Series 2015B	16,690,000	0.50% - 3.25%	2034	2,625,000	0	630,000	1,995,000	645,000
SMEBC - Series 2016	58,870,000	2.00% - 5.00%	2040	53,380,000	0	1,800,000	51,580,000	2,030,000
SMEBC - Series 2017	44,005,000	2.00% - 5.00%	2044	42,550,000	0	185,000	42,365,000	190,000
Umamortized Premium				8,359,024	4	1,174,932	7,184,092	1,092,129
Total Bonded Debt				142,009,024	4	6,514,932	135,494,092	6,937,129
Other Long-term Liabilities:								
Accrued leave liabilities				11,821,723	3 56,473	I	11,878,196	1,306,602
Net pension liability				264,972,272	2 50,984,298	I	315,956,570	I
Net OPEB liability				8,920,294	4 1,206,504	I	10,126,798	Ι
Lease Liability				3,610,064	4	133,448	3,476,616	1,087,178
Subscription Liability				541,710	0 3,250,967	1,591,232	2,201,445	1,601,681
Deposits refundable				2,866	6 –	60	2,806	Ι
Federal Loan Fund Repayment Contingency	ontingency			15,893,875	2	2,052,811	13,841,064	I
Total Other liabilities				305,762,804	4 55,498,242	3,777,551	357,483,495	3,995,461
Total				\$ 447,771,828	8 55,498,242	10,292,483	492,977,587 =	10,932,590
Due within one year							(10,932,590)	
Total noncurrent liabilities	ties						\$ 482,044,997	

14,069,549 9,773,019 1,505,098 3,970,000 2,420,000 2,435,000 2,422,707 570,875 6,565,625 7,141,000 52,421,364 2,993,582 39,054,291 1,548,491 10,373,491 Due within one year 1,335,557 (52, 421, 364)135,160,000 21,475,000 82,500,000 27,500,000 12,491,395 3,237,007 4,572,564 40,228,560 84,636,528 1,505,098 28,022,000 2,080,112,015 2,513,355,974 149,545,000 428,671,395 70,148,929 1,826,554,940 27,625,271 1,390,689 Ending balance Year Ended June 30, 2024 34,999,866 50,808,136 3,945,000 2,230,000 860,000 1,755,000 3,958,022 530,000 ,587,589 10,907,589 942,659 4,900,681 15,396,552 16,311,318 56,118 I 1,477,878 ,758,000 Deletions | 352,022,267 352,022,267 I T l I 4,982,426 16,161,694 14,743,752 1 1 I 1,840,287 314,294,108 Additions \$ 2,212,141,843 3,945,000 137,390,000 860,000 22,005,000 151,300,000 82,500,000 27,500,000 14,078,984 439,578,984 7,195,029 2,278,216 9,473,245 68,308,642 1,512,260,832 35,246,134 83,871,386 29,192,837 1,446,807 2,982,976 29,780,000 1,763,089,614 Beginning balance ŝ (fiscal year) Maturity 2035 2024 2041 2053 2036 2026 2026 2024 2047 0.445% - 2.917% 3 88% - 5 90% 3.00% - 5.00% 2 45% - 3 10% 4 00% - 5 00% Interest Rate 5.00% Annual 4.47% 2.00% 0.93% 41,075,000 82,500,000 137,635,000 24,380,000 158,125,000 27,500,000 12,345,000 Original Issue Federal Loan Fund Repayment Contingency Financed purchases - various equipment University of Mississippi Medical Center: Notes Payable - Direct borrowings: Total Other liabilities **Total Notes Payable Total Bonded Debt** Reserve for unpaid claims Other Long-term Liabilities: University of Mississippi University of Mississippi Accrued leave liabilities Unamortized premium MCEBC - Series 2020B MCEBC - Series 2023A MCEBC - Series 2023B MCEBC - Series 1998B MCEBC - Series 2017A MCEBC - Series 2017B Subscription Liability MCEBC - Series 2019 Net pension liability **Description and Purpose** Net OPEB liability Due within one year Lease Liability Total Bonded Debt

61

## Total noncurrent liabilities

\$ 2,460,934,610

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING	NUTES TO FINANCIAL STATEMENTS
A Component Unit of the State of Mississippi	June 30, 2024 and 2023

	Year	r Ended June 30, 20	24	
Beginning balance	Additions	Deletions	Ending balance	Due within one year
	I	24,449	847,161	32,502
20,904,852	4,472,432	I	25,377,284	I
441,900	55,153	I	497,053	I
247,246	8,970	67,167	189,049	67,658
116,138	278,231	128,516	265,853	129,179
28,768,603	2,808,514	I	31,577,117	6,888,793
\$ 51,350,349	7,623,300	220,132	58,753,517	7,118,132
			(7,118,132)	
Beginning			Ending	Due within
balance	Additions	Deletions	balance	one year
\$ 65,480	Ι	11,305	54,175	14,896
1,851,627	373,366	I	2,224,993	I
\$ 1,917,107	373,366	11,305	2,279,168	14,896
	Begir Begir 1 1 20,5 20,5 4 4 4 2 20,5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Beginning     Additions       balance     Additions       871,610     4,472,432       871,610     4,472,432       20,904,852     4,472,432       741,900     55,153       247,246     8,970       116,138     278,231       28,768,603     2,808,514       51,350,349     7,623,300       51,350,349     7,623,300       balance     Additions       65,480     373,366       1,917,107     373,366	Beginning     Additions       balance     Additions       871,610     4,472,432       871,610     4,472,432       20,904,852     4,472,432       741,900     55,153       247,246     8,970       116,138     278,231       28,768,603     2,808,514       51,350,349     7,623,300       51,350,349     7,623,300       balance     Additions       65,480     373,366       1,917,107     373,366	Year Ended June 30, 2024           Beginning         Additions         Deletions         b           Balance         Additions         Deletions         b           871,610         Additions         Deletions         b           871,610         4,472,432         24,449         b           20,904,852         55,153         67,167         b           21,350,349         7,523,310         67,167         b           28,768,603         2,808,514         128,516         c           51,350,349         7,623,300         220,132         c           8         7,623,300         220,132         c         c           Beginning         7,623,300         220,132         c         c           Beginning         7,623,300         220,132         c         c           1,917,107         373,366         11,305         c         c

62

2,264,272 (14,896)

\$

Total noncurrent liabilities

Due within one year

Year ended June 30, 2024

			Ye	Year ended June 30, 2024	+		
Description and Purpose	Beginning balance	Additions	Deletions	Total	Elimination Entries	Ending balance	Due within one year
State of Mississippi Institutions of Higher Learning: Bonded debt	\$ 1.286.420.515	142.575.181	115.007.504	1.313.988.192		1.313.988.192	53.810.572
Reserves for unpaid claims	58,548,603	2,808,514	1,758,000	59,599,117	I	59,599,117	14,029,793
Other long-term liabilities and notes payable:							
Accrued leave liabilities	140,735,493	7,712,723	43,388	148,404,828	I	148,404,828	14,826,027
Net pension liability	3,229,875,677	703,357,700	I	3,933,233,377	I	3,933,233,377	I
Net OPEB liability	90,089,029	12,966,786	I	103,055,815	I	103,055,815	I
Lease Liability	112,394,899	44,029,343	20,800,666	135,623,576	I	135,623,576	22,645,662
Subscription Liability	42,597,970	25,377,189	26,225,343	41,749,816	I	41,749,816	17,437,430
Notes payable from direct borrowings	7,267,913	I	6,721,789	546,124	4,900,679	5,446,803	1,870,806
Financed purchases	3,184,210	I	1,610,516	1,573,694	I	1,573,694	1,573,694
Deposits refundable	1,373,261	50,696	4,527	1,419,430	I	1,419,430	I
Refundable government advances	28,279,453	85,667	3,604,428	24,760,692	I	24,760,692	I
Total other long-term liabilities and							
notes payable	3,655,797,905	793,580,104	59,010,657	4,390,367,352	4,900,679	4,395,268,031	58,353,619
Total	\$ 5,000,767,023	938,963,799	175,776,161	5,763,954,661	4,900,679	5,768,855,340	126,193,984
Due within one year						(126,193,984)	

Total noncurrent liabilities

\$ 5,642,661,356

					Year	Year Ended June 30, 2023	3	
Description and Purpose	Original Issue	Annual Interest Rate	Maturity (fiscal year)	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Alcorn State University: Bonded Debt EBC - Series 2016	\$ 43,630,000	2.00% - 5.00%	2040	\$ 41,015,000	I	1,335,000	39,680,000	1,435,000
Unamortized Premium				3,224,597	1	192,513	3,032,084	192,512
Total Bonded Debt				44,239,597	1	1,527,513	42,712,084	1,627,512
Other Long-term Liabilities:								
Accrued leave liabilities				2,970,207	I	84,849	2,885,358	571,575
Net pension liability				55,460,320	16,235,496	I	71,695,816	I
Net OPEB liability				3,180,116	Ι	828,901	2,351,215	I
Lease Liability				342,049	Ι	211,612	130,437	18,502
Subscription Liability *				I	7,569	I	7,569	7,569
Deposits refundable				677,215	206	1	677,421	I
Total Other liabilities				62,629,907	16,243,271	1,125,362	77,747,816	597,646
Total				\$ 106,869,504	16,243,271	2,652,875	120,459,900 =	2,225,158
Due within one year						I	(2,225,158)	
Total noncurrent liabilities	ilities						\$ 118,234,742	
* Additions to subscription liability include the impact of adoption	y include the impac	t of adoption of G/	ASB Statement N	of GASB Statement No. 96 as of the beginning of the fiscal year.	ing of the fiscal yea			

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

A Component Unit of the State of Mississippi NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023

					Yea	Year Ended June 30, 2023	23	
Description and Purpose	Original Issue	Annual Interest Rate	Maturity (fiscal year)	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Delta State University: Bonded Debt EBC - Series 2016	\$ 15,105,000	2.00% - 5.00%	2039	\$ 11,535,000	I	620,000	10,915,000	650,000
Total Bonded Debt				11,535,000	I	620,000	10,915,000	650,000
Other Long-term Liabilities:								
Accrued leave liabilities				1,518,476		21,137	1,497,339	374,334
Net pension liability Not ODEP liability				39,435,132 7 661 875	16,805,430	соз 204.	26,240,562 2 068 551	I
Lease Liability				2,001,073 13,151	255,216	52,908	215,459	49,072
Subscription Liability *				Ι	294,836	I	294,836	96,118
Deposits refundable				108,966	2,855	1	111,821	I
Total Other liabilities				43,737,600	17,358,337	667,369	60,428,568	519,524
Total				\$ 55,272,600	17,358,337	1,287,369	71,343,568	1,169,524
Due within one year							(1,169,524)	
Total noncurrent liabilities	lies					_	\$ 70,174,044	

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

A Component Unit of the State of Mississippi NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year

					Yes	Year Ended June 30, 2023	23	
Decription and Dumaca	Original	Annual Interest Date	Maturity (fiscal vear)	Beginning	Additions	Dalatione	Ending	Due within
	ancer	TITICI CST VAIC	(IISCAL YCAL)	DAIAILCO	SIIUUINNA	Deremons	חמומוורכ	UIIC J CAI
Jackson State University:								
Bonded Debt								
EBC - Series 2015A \$		) 2.00% - 5.00%	2025	\$ 11,280,000	I	3,635,000	7,645,000	3,760,000
EBC - Series 2017A	29,745,000		2034	27,300,000	I	945,000	26,355,000	1,025,000
EBC - Series 2021A	42,380,000	) 1.05% - 2.85%	2045	42,380,000	I	I	42,380,000	I
EBC - Series 2021B	6,295,000		2035	6,295,000	I	I	6,295,000	I
Unamortized premium				814,337		305,376	508,961	305,376
Total Bonded Debt				88,069,337	I	4,885,376	83,183,961	5,090,376
Other Long-term Liabilities:								
Accrued leave liabilities				6,636,679	I	1,158,344	5,478,335	397,179
Net pension liability				99,198,952	42,376,691	I	141,575,643	I
Net OPEB liability				5,253,081	I	1,143,407	4,109,674	I
Lease Liability				7,910,898	I	803,031	7,107,867	693,879
Subscription Liability *				I	1,533,880	I	1,533,880	720,872
Financed purchases - buses				328,024	I	126,790	201,234	132,638
Deposits refundable				703,814	Ι	288,752	415,062	Ι
Federal Loan Fund Repayment Contingency	incy			1,912,787		Ι	1,912,787	I
Total Other liabilities				121,944,235	43,910,571	3,520,324	162,334,482	1,944,568
Total				\$ 210,013,572	43,910,571	8,405,700	245,518,443 <b>=</b>	7,034,944
Due within one year							(7,034,944)	
Total noncurrent liabilities							\$ 238,483,499	

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year.

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING	NOTES TO FINANCIAL STATEMENTS
A Component Unit of the State of Mississippi	June 30, 2024 and 2023

					Yea	Year Ended June 30, 2023	23	
Description and Purpose	Original Issue	Annual Interest Rate	Maturity (fiscal year)	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Mississippi State University: Bonded Debt								
EBC - Series 2013	\$ 60,470,000	2.00% - 5.00%	2044	\$ 8,355,000	Ι	630,000	7,725,000	655,000
EBC - Series 2014A	89,810,000	2.00% - 5.00%	2044	65,150,000	I	4,170,000	60,980,000	4,375,000
EBC - Series 2014B	23,435,000	0.29% - 4.813%	2044	16,295,000	I	1,035,000	15,260,000	1,075,000
EBC - Series 2015	56,010,000	2.00% - 5.00%	2046	49,540,000	I	1,245,000	48,295,000	1,310,000
EBC - Series 2017	63,270,000	2.00% - 5.00%	2046	54,690,000	I	3,785,000	50,905,000	3,960,000
EBC - Series 2017A	92,075,000	2.00% - 5.00%	2044	91,240,000	I	1,620,000	89,620,000	1,690,000
Unamortized premium				12,963,224		2,060,102	10,903,122	1,834,553
Total Bonded Debt				298,233,224		14,545,102	283,688,122	14,899,553
Other Long-term Liabilities:								
Accrued leave liabilities				25,802,925	1,531,599	I	27,334,524	2,244,538
Net pension liability				484,398,386	187,045,129	I	671,443,515	İ
Net OPEB liability				26,742,421	I	6,195,573	20,546,848	İ
Lease Liability				10,864,136	8,823,698	5,400,148	14,287,686	751,010
Subscription Liability *				I	6,075,910	I	6,075,910	2,829,013
Deposits refundable				49,627	I	3,210	46,417	I
Federal Loan Fund Repayment Contingency	ontingency			4,811,107		1,421,222	3,389,885	I
Total Other liabilities				552,668,602	203,476,336	13,020,153	743,124,785	5,824,561
Total				\$ 850,901,826	203,476,336	27,565,255	1,026,812,907	20,724,114
Due within one year						·	(20, 724, 114)	
Total noncurrent liabilities	ties					··	\$ 1,006,088,793	

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year

		Yea	Year Ended June 30, 2023	23	
Description and Purpose	Beginning balance	Additions	Deletions	Ending balance	Due within one year
Mississippi University for Women: Other Long-term Liabilities:					
Accrued leave liabilities	\$ 1,076,384	72,760	I	1,149,144	45,966
Net pension liability	33,515,640	14,105,394	I	47,621,034	I
Net OPEB liability	2,037,630	I	445,264	1,592,366	I
Lease Liability	57,279	57,563	38,674	76,168	18,605
Subscription Liability *	Ι	406,472	Ι	406,472	235,096
Federal Loan Fund Repayment Contingency	96,439	67,360		163,799	I
Total Other liabilities	36,783,372	14,709,549	483,938	51,008,983	299,667
Total	\$ 36,783,372	14,709,549	483,938	51,008,983	299,667
Due within one year				(299,667)	
Total noncurrent liabilities				\$ 50,709,316	

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year.

<b>MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING</b>	A Component Unit of the State of Mississippi	<b>NOTES TO FINANCIAL STATEMENTS</b>	June 30, 2024 and 2023
Iddississim	A Compon	NOT	

					Yea	Year Ended June 30, 2023	23	
	Original	Annual	Maturity	Beginning			Ending	Due within
Description and Purpose	Issue	Interest Rate	(fiscal year)	balance	Additions	Deletions	balance	one year
Mississippi Valley State University: Bonded Debt								
EBC - Series 2015	17,270,000	2.00%	2037	\$ 15,290,000		575,000	14,715,000	625,000
Total Bonded Debt				15,290,000	ı	575,000	14,715,000	625,000
Other Long-term Liabilities:								
Accrued leave liabilities				1,407,531	l	16,191	1,391,340	240,128
Net pension liability				33,636,869	11,846,792	Ι	45,483,661	I
Net OPEB liability				2,243,749	I	633,860	1,609,889	I
Lease Liability				49,401	I	18,358	31,043	19,210
Subscription Liability *				I	72,039	Ι	72,039	50,024
Deposits refundable				28,164	l	3,540	24,624	I
Total Other liabilities				37,365,714	11,918,831	671,949	48,612,596	309,362
Total				\$ 52,655,714	11,918,831	1,246,949	63,327,596	934,362
Due within one year						·	(934,362)	
Total noncurrent liabilities	0						\$ 62,393,234	

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year.

Year Ended June 30. 2023

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi

NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023

					Year	Year Ended June 30, 2023	3	
	Original	Annual	Maturity	Beginning			Ending	Due within
Description and Purpose	Issue	Interest Rate	(fiscal year)	balance	Additions	Deletions	balance	one year
University of Mississippi: Bonded Debt								
EBC - Series 2015A	15,660,000	2.00% - 4.00%	2040	\$ 14,185,000	I	335,000	13,850,000	370,000
EBC - Series 2015B	10,125,000	1.375% - 3.75%	2030	5,915,000	I	660,000	5,255,000	675,000
EBC - Series 2015C	31,630,000	2.00% - 5.00%	2046	27,830,000	Ι	695,000	27,135,000	720,000
EBC - Series 2015D	17,660,000	0 993% - 4 452%	2036	13,410,000	1	755,000	12,655,000	780,000
EBC - Series 2016A	33,245,000	2.00% - 5.00%	2034	22,990,000	I	2,110,000	20,880,000	2,215,000
EBC - Series 2017	38,995,000	2.00% - 5.00%	2035	35,335,000	I	2,735,000	32,600,000	2,895,000
EBC - Series 2019A	73,350,000	3.00% - 5.00%	2036	68,775,000	I	3,315,000	65,460,000	3,770,000
EBC - Series 2019B	3,365,000	1.94% - 2.05%	2024	1,575,000	I	920,000	655,000	655,000
EBC - Series 2022	72,760,000	4.00% - 5.00%	2043	Ι	72,760,000	I	72,760,000	1,110,000
Unamortized Premium				16,958,203	3,000,259	1,590,122	18,368,340	1,632,025
Total Bonded Debt				206,973,203	75,760,259	13,115,122	269,618,340	14,822,025
Other Long-term Liabilities:								
Accrued leave liabilities				18,059,127	1,872,871	I	19,931,998	2,615,000
Net pension liability				279,700,687	116,125,176	I	395,825,863	Ι
Net OPEB liability				17,066,623	I	3,864,465	13,202,158	I
Lease Liability				1,641,286	2,401,810	1,225,553	2,817,543	998,575
Subscription Liability *				Ι	4,356,579	I	4,356,579	2,476,333
Deposits refundable				262,531	I	167,481	95,050	I
Note Payable from direct borrowings - Hancock Bank	rings - Hancock Ba	nk		4,098,541	I	985,220	3,113,321	1,011,043
Note Payable from direct borrowings - Renasant Bank	rings - Renasant Ba	ınk		4,942,709	I	788,117	4,154,592	810,090
Federal Loan Fund Repayment Contingency	ontingency			7,104,800		1,632,500	5,472,300	I
Total Other liabilities				332,876,304	124,756,436	8,663,336	448,969,404	7,911,041
Total				\$ 539,849,507	200,516,695	21,778,458	718,587,744	22,733,066
Due within one year						•	(22,733,066)	

Total noncurrent liabilities

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year.

\$ 695,854,678

Year Ended June 30, 2023

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi

NOTES TO FINANCIAL STATEMENTS June 30, 2024 and 2023

Description and Purpose	Original Issue	Annual Interest Rate	Maturity (fiscal year)	Beginning balance	Additions	Deletions	Ending balance	Due within one year
University of Southern Mississippi: Bonded Deht								
SMEBC - Series 2013	\$ 51,875,000	2.00% - 5.00%	2044	\$ 6,705,000	Ι	655,000	6,050,000	750,000
SMEBC - Series 2015A	38,600,000	2 00% - 5 00%	2034	30,870,000	I	1,825,000	29,045,000	1,975,000
SMEBC - Series 2015B	16,690,000	0.50% - 3.25%	2034	3,230,000	ĺ	605,000	2,625,000	630,000
SMEBC - Series 2016	58,870,000	2.00% - 5.00%	2040	54,950,000	I	1,570,000	53,380,000	1,800,000
SMEBC - Series 2017	44,005,000	2.00% - 5.00%	2044	42,730,000	Ι	180,000	42,550,000	185,000
Umamortized Premium				9,621,971		1,262,947	8,359,024	1,174,927
Total Bonded Debt				148,106,971		6,097,947	142,009,024	6,514,927
Other Long-term Liabilities:								
Accrued leave liabilities				11,227,711	594,012	I	11,821,723	1,300,390
Net pension liability				191,741,041	73,231,231	I	264,972,272	I
Net OPEB liability				11,548,533	I	2,628,239	8,920,294	I
Lease Liability				4,126,098	568,130	1,084,164	3,610,064	1,105,661
Subscription Liability *				Ι	541,710	Ι	541,710	284,508
Deposits refundable				2,986	I	120	2,866	I
Federal Loan Fund Repayment Contingency	ontingency			18,416,913		2,523,038	15,893,875	I
Total Other liabilities				237,063,282	74,935,083	6,235,561	305,762,804	2,690,559
Total				\$ 385,170,253	74,935,083	12,333,508	447,771,828 =	9,205,486
Due within one year							(9,205,486)	
Total noncurrent liabilities	ties						\$ 438,566,342	

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year.

860,000 1,755,000 530,000 3,158,488 753,249 3,945,000 2,230,000 6,467,357 10,769,166 1,477,878 4,195,000 37,882,374 52,701,700 1,587,589 3,911,737 14,972,973 10,907,589 Due within one year 860,000 (52,701,700)3,945,000 137,390,000 22,005,000 82,500,000 27,500,000 439,578,984 7,195,029 2,278,216 9,473,245 83,871,386 1,446,807 2,982,976 29,780,000 1,763,089,614 2,212,141,843 151,300,000 14,078,984 68,308,642 35,246,134 29,192,837 1,512,260,832 Ending balance Year Ended June 30, 2023 3,095,998 31,671,760 3,745,000 2,990,000 1,745,000 1,474,739 10,479,739 746,278 3,842,276 525,000 45,993,775 12,744,166 15,226,064 602,699 1,451,158 l,570,000 77,673 Deletions 440,701,414 551,677,202 82,500,000 27,500,000 975,788 1 I 8,214,488 29,192,837 I 110,975,788 403,294,089 Additions \$ 1,706,458,416 7,690,000 137,390,000 3,850,000 22,530,000 14,577,935 339,082,935 10,291,027 3,024,494 13,315,521 68,386,315 1,108,966,743 47,990,300 90,882,962 2,049,506 4,434,134 31,350,000 1,354,059,960 153,045,000 Beginning balance ŝ (fiscal year) Maturity 2026 2024 2035 2041 2053 2036 2026 2024 2047 0.445% - 2.917% 2 45% - 3 10% 4 00% - 5 00% 3.88% - 5.90% 3.00% - 5.00% Interest Rate 5.00% Annual 2.00% 0.93% 4.47% 41,075,000 82,500,000 137,635,000 12,345,000 24,380,000 158,125,000 27,500,000 Original Issue Federal Loan Fund Repayment Contingency Financed purchases - various equipment University of Mississippi Medical Center: Notes Payable - Direct borrowings: Total Other liabilities Total Notes Payable **Total Bonded Debt** Reserve for unpaid claims Other Long-term Liabilities: University of Mississippi University of Mississippi Accrued leave liabilities Subscription Liability \* Unamortized premium MCEBC - Series 2017B MCEBC - Series 2023A MCEBC - Series 2023B MCEBC - Series 1998B MCEBC - Series 2017A MCEBC - Series 2020B MCEBC - Series 2019 Net pension liability **Description and Purpose** Net OPEB liability Due within one year Lease Liability Total Bonded Debt

Total noncurrent liabilities

\* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year.

\$ 2,159,440,143

		Year	Year Ended June 30, 2023	23	
Description and Purpose	Beginning balance	Additions	Deletions	Ending balance	Due within one year
IHL Executive Office:					
Other Long-term Liabilities:					
Accrued leave liabilities	\$ 892,324	I	20,714	871,610	43,682
Net pension liability	14,717,078	6,187,774	I	20,904,852	I
Net OPEB liability	547,687	ļ	105,787	441,900	l
Lease Liability	82,273	164,973	I	247,246	66,330
Subscription Liability *	I	116,138	I	116,138	33,160
Reserve for unpaid claims	31,067,388		2,298,785	28,768,603	6,301,343
Total Other liabilities	\$ 47,306,750	6,468,885	2,425,286	51,350,349	6,444,515
Due within one year				(6,444,515)	
Total noncurrent liabilities				\$ 44,905,834	
* Additions to subscription liability include the impact of adoption of GASB Statement No. 96 as of the beginning of the fiscal year.	t No. 96 as of the beginr	iing of the fiscal yea	Ľ.		
	- - 2			- - -	

Beginning Ending Due within balance Additions Deletions balance one year	\$ 54,014 11,466 — 65,480 12,718	1,385,339     466,288     —       \$ 1,439,353     477,754     —	(12,718) \$ 1,904,389
Description and Purpose	MCVS: Other Long-term Liabilities: Accrued leave liabilities	Net pension liability Total Other liabilities	Due within one year Total noncurrent liabilities

June 30, 2024 and 2023

Year ended June 30, 2023

Description and Purpose	Beginning balance	Additions	Deletions	Total	Elimination Entries	Ending balance	Due within one year
State of Mississippi Institutions of Higher Learning: Bonded debt	\$ 1,151,530,267	186,736,047	51,845,799	1,286,420,515	I	1,286,420,515	55,136,982
Reserves for unpaid claims	62,417,388	I	3,868,785	58,548,603	ļ	58,548,603	10,496,343
Other long-term liabilities and notes payable:							
Accrued leave liabilities	138,031,693	4,082,708	1,378,908	140,735,493	I	140,735,493	14,312,867
Net pension liability	2,342,156,187	887,719,490	I	3,229,875,677	I	3,229,875,677	1
Net OPEB liability	119,272,015	Ι	29,182,986	90,089,029	I	90,089,029	Ι
Lease Liability	115,969,533	20,485,878	24,060,512	112,394,899	Ι	112,394,899	18,693,817
Subscription Liability *	Ι	42,597,970	Ι	42,597,970	I	42,597,970	17,501,859
Notes payable from direct borrowings	9,041,250	ļ	5,615,613	3,425,637	3,842,276	7,267,913	1,821,133
Financed purchases	4,762,158	Ι	1,577,948	3,184,210	I	3,184,210	1,610,516
Deposits refundable	1,833,303	3,061	463,103	1,373,261	I	1,373,261	I
Refundable government advances	34,391,552	67,360	6,179,459	28,279,453	Ι	28,279,453	Ι
Total other long-term liabilities and							
notes payable	2,765,457,691	954,956,467	68,458,529	3,651,955,629	3,842,276	3,655,797,905	53,940,192
Total	\$ 3,979,405,346	1,141,692,514	124,173,113	4,996,924,747	3,842,276	5,000,767,023	119,573,517
Due within one year						(119,573,517)	

Total noncurrent liabilities

\* Subscription liability is recorded at the beginning of fiscal year 2023 in accordance with GASB Statement No. 96.

\$ 4,881,193,506

The annual debt service requirements for the outstanding debt as of June 30, 2024 for each of the respective universities within the IHL System are as follows:

University - fiscal year(s)DebtLiabilityLiabilityPurchasesInterestAlcorn State University: 2025\$ 1,752,5122,034——1,534,990	
2025 \$ 1.752.512 2.034 1.534.90	
$\psi 1,752,512 2,057 - 1,557,770$	
2026 1,887,512 451 — 1,453,59	3,341,562
2027 2,007,512 461 — 1,365,83	3,373,812
2028 2,097,512 472 — — 1,272,824	3,370,812
2029 2,197,512 482 — 1,175,06	3,373,062
2030 - 2034 12,777,560 2,580 4,349,449	17,129,585
2035 - 2039 15,204,452 2,883 — — 1,859,06	
2040 - 2044 3,160,000 3,223 — — 66,703	
2045 - 2049 — 3,602 — — 11,02	14,625
2050 - 2054 — 4,026 — — 10,59	14,625
2055 - 2059 — 4,499 — — 10,120	14,625
2060 - 2064 — 5,029 — 9,59	14,625
2065 - 2069 — 5,621 — 9,00	14,625
2070 - 2074 — 6,282 — — 8,34	
2075 - 2079 — 7,021 — 7,60	
2080 - 2084 — 7,848 — 6,77'	
2085 - 2089 — 8,771 — — 5,85-	
2090 - 2094 — 9,803 — 4,82	
2095 - 2099 — 10,957 — — 3,660	
2100 - 2104 — 12,246 — — 2,374	
2105 - 2109 — 13,688 — — 93	
Total Alcorn State	
University \$ 41,084,572 111,979 — _ 13,168,27	54,364,828
Delta State University:	
2025 \$ 500,000 50,711 89,100 - 417,98'	1,057,798
2026 $525,000$ $52,384$ $66,434$ $ 388,032$	
2027 $550,000$ $52,304$ $00,434$ $ 350,001$	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
2029 $605,000$ $   305,800$	
2030 - 2034 3,385,000 — — — 1,162,950	
2030 - 2034 3,303,000 — — — — 1,102,30 2035 - 2039 4,120,000 — — — 425,80	
Total Delta State 4,120,000 4,120,000 425,800	4,545,600
University \$ 10,265,000 166,398 198,882 3,387,62	14,017,901
Jackson State University:	0.771.0/0
2025         \$         5,203,585         690,227         661,520         68,596         2,147,140           2026         5         2.000         5         2.000         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.707         1.70	
2026 5,340,000 658,322 204,072 — 1,707,400	, ,
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
2028 6,605,000 442,449 — — 1,523,08 <sup>°</sup>	
2029 6,715,000 452,507 — — 1,401,33	
2030 - 2034 35,970,000 2,421,599 — — 4,466,39	
2035 - 2039 8,620,000 1,316,771 — — 662,72	
2040 - 2044 2,570,000 — — — 221,86	
2045 - 2049	561,550
Total Jackson State         Total Jackson State           University         \$ 78,093,585         6,414,489         865,592         68,596         13,758,630	99,200,898

		Bonded	Lease	Subscription	Notes Payable and Financed		
University - fiscal year(s)		Debt	Liability	Liability	Purchases	Interest	Total
Mississippi State University:							
2025	\$	12,841,830	981,153	2,791,861	—	13,457,169	30,072,013
2026		13,861,868	1,025,410	1,674,099	—	13,011,916	29,573,293
2027		14,740,795	981,423	446,975	—	14,138,248	30,307,441
2028		15,974,383	702,318	309,971	—	13,455,354	30,442,026
2029		15,649,994	660,488	296,787	—	12,751,807	29,359,076
2030 - 2034		75,223,959	3,256,862	16,681	—	53,613,013	132,110,515
2035 - 2039		80,494,712	3,763,407	—	—	36,267,880	120,525,999
2040 - 2044		76,550,547	3,213,828	—	—	19,009,574	98,773,949
2045 - 2049		24,331,559	806,466	—	—	7,506,553	32,644,578
2050 - 2054		21,823,586	1,015,355	—	—	2,955,475	25,794,416
2055 - 2059			894,360			37,705	932,065
Total Mississippi State							
University	\$	351,493,233	17,301,070	5,536,374		186,204,694	560,535,371
Mississippi University for Wo	men:						
2025	\$	—	61,944	193,891	—	18,373	274,208
2026			64,315	24,379	—	9,533	98,227
2027		—	64,744	26,456	—	6,122	97,322
2028			48,148	28,661		2,855	79,664
2029			16,481			138	16,619
Total Mississippi							
University for Women	\$ _		255,632	273,387		37,021	566,040
Mississippi Valley State Univer	rsitv:						
2025	\$	675,000	11,408	60,876	_	486,969	1,234,253
2026	*	725,000		66,569	_	467,623	1,259,192
2027		785,000	_	7,966	_	443,265	1,236,231
2028		845,000	_	,	_	419,456	1,264,456
2029		910,000		_	_	393,050	1,303,050
2030 - 2034		5,675,000		_	_	1,453,200	7,128,200
2035 - 2039		4,475,000		_		341,575	4,816,575
Total Mississippi Valley					·		<u> </u>
State University	\$ _	14,090,000	11,408	135,411		4,005,138	18,241,957
University of Mississippi:							
2025	\$	15,527,025	5,623,800	2,136,303	1,870,806	11,367,076	36,525,010
2025	φ	16,242,787	5,442,073	1,435,042	1,921,427	10,337,293	35,378,622
2028		16,414,708	5,561,280	734,943	880,840	9,320,044	32,911,815
2027		17,187,217	5,690,241	341,313	773,732	8,313,907	32,306,410
2028		17,403,054	667,759	341,313	113,132	7,390,558	
				_	—		25,461,371
2030 - 2034		74,987,328	75,254	_	_	26,713,507	101,776,089
2035 - 2039 2040 - 2044		36,619,048	_	_	_	16,267,463	52,886,511
		22,848,180	_	_	_	11,151,497	33,999,677
2045 - 2049		20,790,123	—	—	—	5,964,050	26,754,173
2050 - 2054 Total University of		16,776,845			·	1,522,131	18,298,976
Mississippi	\$ _	254,796,315	23,060,407	4,647,601	5,446,805	108,347,526	396,298,654

University - fiscal year(s)	h	Bonded Debt	Lease Liability	Subscription Liability	Notes Payable and Financed Purchases	Interest	Total
University of Southern Missis			Liability	Liability	I ul chases	merest	10tai
2025	ssippi. \$	6,937,129	1,087,178	1,601,681		5,678,525	15,304,513
2025	φ	7,304,230	883,095	528,506		5,332,557	14,048,388
2020		7,893,054	593,526	34,383	_	5,009,228	13,530,191
2027					_		
		7,851,334	455,621	36,875	—	4,678,779	13,022,609
2029		8,416,767	187,988	—	—	4,340,025	12,944,780
2030 - 2034		47,816,430	269,208		—	15,953,772	64,039,410
2035 - 2039		32,155,927	—	—	—	6,217,692	38,373,619
2040 - 2044		17,119,221				1,564,796	18,684,017
Total University of							
Southern Mississippi	\$ =	135,494,092	3,476,616	2,201,445		48,775,374	189,947,527
University of Mississippi Medical Center:							
2025	\$	10,373,491	14,069,549	9,773,019	4,498,680	18,812,154	57,526,893
2026		12,642,010	11,803,158	10,442,314	1,578,982	17,775,529	54,241,993
2027		12,975,657	10,375,048	4,670,558	· · · · <u>-</u>	16,729,726	44,750,989
2028		13,319,082	8,571,211	2,310,243	_	15,862,948	40,063,484
2029		13,740,042	8,406,003	429,137	_	15,104,923	37,680,105
2030 - 2034		76,454,839	28,090,288		_	64,791,998	169,337,125
2035 - 2039		96,272,241	3,321,271		_	49,405,870	148,999,382
2040 - 2044		96,729,166	5,521,271		—	32,403,460	129,132,626
2045 - 2049		71,580,530				12,330,050	83,910,580
2043 - 2049 2050 - 2054		24,584,337	_		_	2,525,400	27,109,737
		24,304,337			·	2,323,400	27,109,737
Total University of		100 (51 005	04 (26 520	25 (25 254		245 542 050	500 550 04 4
Mississippi Medical Cen	ter \$ =	428,671,395	84,636,528	27,625,271	6,077,662	245,742,058	792,752,914
Executive Office							
2025	\$	_	67,658	129,179	_	14,982	211,819
2026	+	_	57,152	115,753	_	8,105	181,010
2027		_	39,721	20,921	_	2,168	62,810
2028			23,542	=0,7==		341	23,883
2029		_	976	_	_	11	987
Total Executive Office	\$	·	189,049	265,853	·	25,607	480,509
	* <b>=</b>		10,017	200,000		20,007	100,007
State of Mississippi - Instituti of Higher Learning (Combin	ned):						
2025	\$	53,810,572	22,645,662	17,437,430	6,438,082	53,935,371	154,267,117
2026		58,528,407	19,986,360	14,557,168	3,500,409	50,491,587	147,063,931
2027		61,886,726	18,102,929	5,985,550	880,840	48,989,301	135,845,346
2028		64,459,528	15,943,193	3,027,063	773,732	45,859,092	130,062,608
2029		65,637,369	10,392,684	725,924	—	42,862,715	119,618,692
2030 - 2034		332,290,116	34,115,791	16,681	—	172,504,275	538,926,863
2035 - 2039		277,961,380	8,404,332	_	—	111,448,070	397,813,782
2040 - 2044		218,977,114	3,217,051	_	—	64,417,894	286,612,059
2045 - 2049		117,252,212	810,068	—	—	25,823,226	143,885,506
2050 - 2054		63,184,768	1,019,381	—	—	7,013,605	71,217,754
2055 - 2059		—	898,859	—	—	47,831	946,690
2060 - 2064		_	5,029	_	—	9,596	14,625
2065 - 2069		_	5,621	_	_	9,004	14,625
2070 - 2074		_	6,282	_	_	8,343	14,625
2075 - 2079		_	7,021	_	_	7,604	14,625
2080 - 2084		_	7,848	—	—	6,777	14,625
2085 - 2089		_	8,771	_	_	5,854	14,625
2090 - 2094		_	9,803	_	_	4,822	14,625
2095 - 2099		_	10,957	_	_	3,668	14,625
2100 - 2104		_	12,246	_	_	2,379	14,625
2105 - 2109	_	<u> </u>	13,688			938	14,626
Total System	\$ _	1,313,988,192	135,623,576	41,749,816	11,593,063	623,451,952	2,126,406,599

The educational building corporations have pledged future designated revenues to repay \$1.3 billion in EBC bonds. Proceeds from bonds provided financing for the construction of various improvements and other capital expenditures. The bonds are payable solely from appropriate designated revenues and are payable through 2054. Annual principal and interest payments on the bonds are expected to require less than 4% of designated revenues. The total principal and interest remaining to be paid on the bonds is \$1.9 billion. Principal and interest paid for the current year and total designated revenues were \$153.5 million and \$3.8 billion, respectively.

# Note 11 Operating Expenses by Natural and Functional Classifications

The IHL System's operating expenses by functional classification were as follows for the years ended June 30, 2024 and 2023:

	Salaries	Fringe		Contractual		Scholarships and		Depreciation and		
Functional Classification	and wages	benefits	Travel	services	Utilities	fellowships	Commodities	amortization	Other	Total
Instruction	\$ 513,105,429	227,705,471	12,963,823	63,445,017	351,531	1,567,767	19,449,627	I	94,306	838,682,971
Research	220,124,700	106,546,671	10,748,840	85,700,622	4,626,952	1,874,073	24,942,835	I	757,410	455,322,103
Public service	109,641,604	52,924,246	5,526,082	54,779,428	2,456,412	155,195	6,391,751	I	39,607	231,914,325
Academic support	96,661,376	42,493,012	3,290,756	26,834,165	405,641	1,153,934	12,906,602	I	22,447	183,767,933
Student services	57,903,088	26,501,470	8,405,417	19,517,486	272,190	498,667	8,655,443	I	225,089	121,978,850
Institutional support	175,620,940	102,269,217	4,671,650	175,693,504	3,210,755	746,080	12,814,004	I	3,388,024	478,414,174
Operation of plant	60,210,046	30,763,481	285,852	64,044,021	51,505,459	Ι	16,174,599	5,031,214	284,404	228,299,076
Student aid	4,050,168	7,346,267	142,501	812,255	I	212,071,804	160,896	Ι	Ι	224,583,891
Auxiliary enterprises	113,863,803	43,306,827	19,647,825	112,556,847	22,452,089	33,704,939	19,549,667	13,538	131,527	365,227,062
Depreciation and amortization	Ι	Ι	Ι	Ι	I	Ι	I	212,361,798	I	212,361,798
Hospital	687,328,176	258,740,797	964,819	185,459,141	1,268,371	Ι	408,630,369	Ι	Ι	1,542,391,673
Loan fund expense	Ι	I	1	322,273	I	I	452		4,302,783	4,625,508
	2,038,509,330	898,597,459	66,647,565	789,164,759	86,549,400	251,772,459	529,676,245	217,406,550	9,245,597	4,887,569,364
Elimination entries	Ι		I	(56,073,344)	I	(37,982,928)	I			(94,056,272)
Total operating expenses	\$ 2,038,509,330	898,597,459	66,647,565	733,091,415	86,549,400	213,789,531	529,676,245	217,406,550	9,245,597	4,793,513,092

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi NOTES TO FINANCIAL STATEMENTS	June 30, 2024 and 2023
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2023

211,506,885 325,801,025 (92,828,328) 205,796,670 ,328,080,110 749,533,168 179,234,949 2,487,707 4,225,681,463 419,809,462 110,644,231 361,920,362 219,168,191 204,527,031 4,318,509,791 Total 34,189 8,282 136,465 118,006 963,061 107,780 287,094 3,859,550 8,996,935 8,996,935 3,258,798 223,710 I I Other Depreciation amortization 204,527,031 204,527,031 204,527,031 11 I 1 I 1 and Commodities 502,057,442 10,935,767 13,880,309 502,057,442 17,273,415 31,999,344 19,424,673 8,722,872 21,768,262 321,339 19,138,839 358,592,622 1,693,795 fellowships 830,710 962,946 442,522 236,652,358 (38,211,127) 158,735 1,924,095 31,984,303 198,441,231 198,655,252 Scholarships and 4,587,547 2,141,388 285,633 384,318 224,203 22,286,343 92,259,266 92,259,266 393,683 50,559,056 1,397,013 82 1 Utilities 86,162,911 51,556,864 (771,091)(54, 617, 201)Contractual 253,419,486 46,135,386 34,970,283 17,499,517 106,327,885 64,149,163 1,514,468 98,931,811 759,896,683 705,279,482 services 742,438 60,886,146 212,628 5,075,829 92,873 60,886,146 0,153,443 2,540,162 8,219,451 3,712,508 19,572,252 10,564,562 1 Travel 61,456,982 620,724,480 170,019,186 79,126,169 36,616,291 29,941,534 19,172,785 22,803,355 6,782,580 29,952,292 164,853,306 620,724,480 T benefits Fringe \$ 1,832,509,450 99,204,016 90,993,386 57,427,215 549,075,245 1,832,509,450 504,207,585 205,123,192 56,014,357 162,646,877 103,900,996 3,916,581 and wages Salaries ŝ Depreciation and amortization **Functional Classification** Auxiliary enterprises Institutional support Total operating Elimination entries Loan fund expense Operation of plant Academic support Student services expenses Public service Student aid Instruction Research Hospital

#### Note 12 Leases

#### (a) Lessee

The IHL System leases equipment, land, as well as certain operating and office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2109 and provide for renewal options ranging from 1 year to ten years.

Certain land leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases.

Some leases require variable payments based on usage of the underlying asset and are not included in the measurement of the lease liability. Those variable payments are recognized as outflows of resources in the periods in which the obligation for those payments is incurred. During the years ended June 30, 2024 and 2023, the system made variable payments as required by lease agreements totaling \$4,808 and \$13,514.

In 2014, Mississippi State University entered into a lease-leaseback arrangement. Under the arrangement, the university leased an office building to a private party. This arrangement was terminated in 2023.

Total future minimum lease payments under lease agreements are as follows:

Year ending June 30,	 Principal	Interest
2025	\$ 22,645,662	3,608,057
2026	19,986,361	2,982,235
2027	18,102,929	2,410,815
2028	15,943,193	1,892,387
2029	10,392,684	1,498,533
2030 - 2034	34,115,791	4,242,605
2035 - 2039	8,404,332	1,504,811
2040 - 2044	3,217,051	524,452
2045 - 2049	810,068	272,926
2050 - 2054	1,019,381	170,450
2055 - 2059	898,858	47,831
2060 - 2064	5,029	9,596
2065 - 2069	5,621	9,004
2070 - 2074	6,282	8,343
2075 - 2079	7,021	7,604
2080 - 2084	7,848	6,777
2085 - 2089	8,771	5,854
2090 - 2094	9,803	4,822
2095 - 2099	10,957	3,668
2100 - 2104	12,246	2,379
2105 - 2109	 13,688	938
Total minimum lease payments	\$ 135,623,576	19,214,087

# (b) Lessor

The System, acting as lessor, leases buildings, land, and other various equipment under long-term, non-cancelable lease agreements. The leases expire at various dates through 2109 and provide for renewal options ranging from 5 years to 10 years. During the year ended June 30, 2024, the System recognized \$2,546,899 and \$617,895 in lease revenue and interest revenue, respectively, pursuant to these contracts. During the year ended June 30, 2023, the

System recognized \$3,203,657 and \$683,559 in lease revenue and interest revenue, respectively, pursuant to these contracts.

Certain land and building leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases.

Total future minimum lease payments to be received under lease agreements are as follows:

Year ending June 30,	 Principal	Interest
2025	\$ 1,701,756	555,801
2026	1,712,585	516,670
2027	1,479,221	479,027
2028	1,321,365	447,851
2029	1,370,449	417,386
2030 - 2034	6,825,172	1,624,776
2035 - 2039	5,028,803	895,388
2040 - 2044	3,659,120	441,496
2045 - 2049	1,004,858	160,238
2050 - 2054	443,599	97,755
2055 - 2059	53,064	68,359
2060 - 2064	60,434	62,077
2065 - 2069	67,843	54,940
2070 - 2074	77,044	46,916
2075 - 2079	86,431	37,822
2080 - 2084	97,915	27,608
2085 - 2089	109,784	16,056
2090 - 2094	14,898	7,895
2095 - 2099	17,026	6,110
2100 - 2104	20,561	4,056
2105 - 2109	 21,686	1,602
Total minimum lease payments	\$ 25,173,614	5,969,829

This amount is included in the accompanying statements of net position as accounts receivable.

# Note 13 Subscription-Based Information Technology Arrangements (SBITAs)

The IHL System has software subscriptions from external parties for various terms under long-term, noncancelable arrangements. The subscriptions expire at various dates through 2031 and some provide for renewal options ranging from one year to five years. Subscription payments are made monthly and annually ranging from \$636 - \$943,000, with an estimated incremental borrowing rate of 4.00% in fiscal year 2024 and 3.25% in fiscal year 2023. In accordance with GASB Statement No. 96, the IHL System records right-to-use assets and subscription liabilities based on the present value of expected payments over the subscription term of the respective software.

Future commitments for software subscriptions having remaining terms in excess of one year as of June 30, 2024 are as follows:

	Subscription obligations				
Year ending June 30,		payable	Interest		
2025	\$	17,437,430	1,250,078		
2026		14,557,168	723,865		
2027		5,985,550	281,820		
2028		3,027,063	93,127		
2029		725,924	28,447		
2030 - 2031		16,681	818		
Total remaining subscription commitments	\$	41,749,816	2,378,155		

# Note 14 Public-Private and Public-Public Partnerships

On February 27, 2018, Mississippi State University entered into a public-private partnership with EdR College View MS LLC, in which it was agreed that EdR would develop a mixed-used collegiate housing project to be known as "College View" located on land owned by the University. The initial term of the agreement is 40 years with options to renew. During this term, EdR is responsible for all construction and upkeep of all portions of the premises. EdR constructed the complex and began operations in the fall semester of 2019. EdR agreed to pay the university 5% of the gross revenue for each fiscal year. Those payments are recognized when received rather than as a receivable due to their variable nature. The university has recognized a receivable and a deferred inflow of resources (\$4.6 million) for the value of the complex, which is the estimated carrying value of the asset to be transferred to the university at the end of the contract term, adjusted for inflation.

# Note 15

# **Construction Commitments and Financing**

The IHL System has contracted for various construction projects as of June 30, 2024. Estimated costs to complete the various projects and the sources of anticipated funding are presented below:

		Remaining estimated		Source of	f Funding	
		cost to complete	Federal	State	Institutional	Other
Alcorn State University	\$	43,131,421	_	42,036,532	1,094,889	_
Delta State University		8,485,070	—	8,485,070	—	
Jackson State University		56,654,493	—	56,654,493	—	
Mississippi State University		290,856,762	37,873,528	116,341,997	117,912,262	18,728,975
Mississippi University for Women		4,814,641	2,297,656	1,670,649	846,336	<u> </u>
Mississippi Valley State University		45,811,626	—	43,686,626	2,125,000	<u> </u>
University of Mississippi		310,598,000	1,360,000	56,423,000	233,183,000	19,632,000
University of Southern Mississippi		6,688,352	2,083,342	2,975,519	1,629,491	
University of Mississippi Medical Center		256,727,468	58,995,005	71,202,949	30,812,257	95,717,257
Totals	\$ 3	1,023,767,833	102,609,531	399,476,835	387,603,235	134,078,232

# Note 16 Donor Restricted Endowments

Endowment investments totaled \$396.9 million and \$370.5 million at June 30, 2024 and 2023, respectively. The net appreciation on investments of donor-restricted endowments that is available for authorization for expenditure approximated \$59.7 million and \$51.1 million as of June 30, 2024 and 2023, respectively, and these net appreciation amounts are included in the accompanying statements of net position in "net position – expendable for other purposes," and "net position – expendable for scholarships and fellowships."

Most endowments operate on the total-return concept as permitted by the Uniform Prudent Management of Institutional Funds Act (UPMIFA) (Sections 79-11-701 through 79-11-719, MS Code, Ann. 1972) of 2006. The annual rate for spendable transfers distributed annually is 4% of the investment pool's average unit value over the 36-month period.

# Note 17

# **Employee Benefits - Pension Plans**

The IHL System participates in the following separately administered plans maintained by Public Employees' Retirement System of Mississippi (PERS):

Plan type	Plan name
Multiple-employer, defined benefit	PERS Defined Benefit Plan
Multiple-employer, defined contribution	Optional Retirement Plan (ORP) Defined Contribution Plan

The employees of the IHL System are covered by one of the pension plans outlined above (collectively, the Plans). The Plans do not provide for measurements of assets and pension benefit obligations for individual entities. The measurement date of the Plans is June 30, 2023 for fiscal year 2024 and June 30, 2022 for fiscal year 2023.

The funding methods and determination of benefits payable were established by the legislative acts creating such plans, as amended, and in general, provide that the funds are to be accumulated from employee contributions, participating entity contributions and income from the investment of accumulated funds. The plans are administered by separate boards of trustees.

Information included within this note is based on the certification provided by consulting actuary, Cavanaugh Macdonald Consulting, LLC.

A stand-alone audited financial report is issued for the Plans and is available at www.pers.ms.gov.

# **Disclosures under GASB Statement No. 68**

The pension disclosures that follow for fiscal years 2024 and 2023 include all disclosures for GASB Statement No. 68 using the latest valuation report available (June 30, 2022). For fiscal year 2024, the measurement date for the PERS defined benefit plan is June 30, 2023. For fiscal year 2023, the measurement date for the PERS defined benefit plan is June 30, 2022. The IHL System is presenting net pension liability as of June 30, 2023 and 2022 for the fiscal years 2024 and 2023 financials, respectively.

# (a) PERS Defined Benefit Plan

# **Plan Description**

The PERS of Mississippi was created with the purpose to provide pension benefits for all state and public education employees, sworn officers of the Mississippi Highway Safety Patrol, other public employees whose employers have elected to participate in PERS, elected members of the State Legislature and the President of the Senate. PERS administers a cost-sharing, multiple-employer defined benefit pension plan. PERS is administered by a 10-member Board of Trustees that includes the State Treasurer; one gubernatorial appointee who is a member of PERS; two state employees; two PERS retirees; and one representative each from public schools and community colleges, state

universities, municipalities and counties. With the exception of the State Treasurer and the gubernatorial appointee, all members are elected to staggered six-year terms by the constituents they represent.

#### **Membership and Benefits Provided**

Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi (the State), state universities, community and junior colleges, and teachers and employees of the public school districts. Members and employers are statutorily required to contribute certain percentages of salaries and wages as specified by the Board of Trustees. A member who terminates employment from all covered employers and who is not eligible to receive monthly retirement benefits may request a full refund of his or her accumulated member contributions plus interest. Upon withdrawal of contributions, a member forfeits service credit represented by those contributions.

Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0% of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5% for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0% of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0% compounded for each fiscal year thereafter.

# Contributions

Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. § 25-11-1 et seq., (1972, as amended) and may be amended only by the Mississippi Legislature.

Policies for PERS provide for employer and member contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are adequate to accumulate sufficient assets to pay benefits when due. PERS members were required to contribute 9.00% of their annual pay. The institution's contractually required contribution rate for the years ended June 30, 2024 and 2023 was 17.40% for each year of annual payroll. Contributions from the IHL System are recognized when legally due based on statutory requirements. During the 2024 session, the Mississippi Legislature increased the employer contribution rate by 0.50% each July 1 from 2024 through 2028.

#### **Employer Contributions**

The IHL System's contributions to PERS for the years ended June 30, 2024 and 2023 were \$207.1 million and \$201.7 million, respectively. The IHL System's proportionate share was calculated on the basis of historical contributions. Employer allocation percentages are based on the ratio of each employer's actual contribution to the Plan's total actual contributions.

The following table provides the IHL System's contributions used in the determination of its proportionate share of collective pension amount reported:

			Allocation	
			percentage of	Change in
			proportionate	proportionate
	Р	roportionate	share of	share of
		share of	collective	collective
	contributions		pension amount	pension amount
PERS defined benefit plan:				-
2024	\$	201,705,645	15.64%	-0.05%
2023		187,963,561	15.69%	-0.16%

#### **Net Pension Liability**

The IHL System's proportion of the net pension liability at June 30, 2024 and 2023 is as follows:

	Proportionate	Proportion of
	share of net	net pension
	pension liability	liability
PERS defined benefit plan:		
2024	\$ 3,933,233,377	15.64%
2023	3,229,875,677	15.69%

# Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Annual changes to the net pension liability resulting from differences between expected and actual experience with regard to economic and demographic factors and from changes of assumptions about future economic or demographic factors or other inputs are deferred and amortized over the average of the expected remaining service life of active and inactive members. For the years ended June 30, 2024 and 2023, the remaining service life was 3.59 years and 3.73 years, respectively. Differences between projected and actual earnings on pension plan investments are amortized over a closed period of 5 years. The first year of amortization is recognized as pension expense with the remaining years shown as a deferred outflow of resources. The deferred outflow of resources reported by an employer includes contributions made by the employer during its fiscal year that will be reflected in the net pension liability in the next measurement period.

The IHL System's proportionate share of the collective pension expense for the years ended June 30, 2024 and 2023 is equal to the collective pension expense multiplied by the employer's allocation percentage, or \$529.9 million and \$290.6 million, respectively. 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 pension expense, they are labeled deferred inflows; if they will increase pension expense, they are labeled deferred outflows. After amortization of these deferred amounts, the IHL System's net pension expense at June 30, 2024 and 2023 was \$296.2 million and \$72.5 million, respectively.

The tables below provide a summary of the deferred outflows and inflows of resources related to pensions:

	2024							
			Deferre	d outflows			Deferred	inflows
	Differences between expected and actual	Changes of	Changes in proportion and differences between employer contributions and proportionate share of	Contributions subsequent to the measurement	Net difference between projected and actual investment earnings on pension plan	Total deferred outflows of	Changes in proportion and differences between employer contributions and proportionate share of	Total deferred inflows of
	experience	assumptions	contributions	date	investment	resources	contributions	resources
Alcorn State University Delta State University Jackson State University Mississippi State University Mississippi University for	\$ 2,084,707 1,697,739 4,169,338 y 20,803,289	9,776,283 7,961,589 19,552,211 97,557,522	162,707 	4,668,323 3,304,392 9,014,219 44,843,297	3,257,509 2,652,843 6,514,899 32,506,676	19,786,822 15,779,270 39,250,667 202,282,220	6,306,844  2,491,625 	6,306,844  2,491,625 
Women Mississippi Valley State	1,460,140	6,847,362	427,007	3,015,215	2,281,577	14,031,301	_	_
University University of Mississippi University of Southern	1,317,436 12,613,267	6,178,145 59,150,218	12,331,601	2,752,581 28,509,128	2,058,590 19,709,162	12,306,752 132,313,376	2,899,035 —	2,899,035 —
Mississippi University of Mississippi	7,911,087	37,099,231	_	16,323,484	12,361,658	73,695,460	5,390,988	5,390,988
Medical Center Executive Office MCVS	45,734,245 635,410 55,711	214,471,830 2,979,769 261,256	_	91,100,768 1,282,462 105,934	71,463,134 992,875 87,051	422,769,977 5,890,516 509,952	33,994,373 118,022 74,988	33,994,373 118,022 74,988
Total	\$ 98,482,369	461,835,416	19,492,751	204,919,803	153,885,974	938,616,313	51,275,875	51,275,875

Contributions subsequent to the measurement date at 2024 of \$204.9 million, reported as deferred outflows of resources, will be recognized as a reduction of the net pension liability in the year ending June 30, 2025.

	2023							
			Deferred	outflows			Deferred inflows	
	Differences between		Changes in proportion and differences between employer contributions and	Contributions subsequent to	Net difference between projected and actual investment		Changes in proportion and differences between employer contributions and	
	expected and actual experience	Changes of assumptions	proportionate share of contributions	the measurement date	earnings on pension plan investment	Total deferred outflows of resources	proportionate share of contributions	Total deferred inflows of resources
Alcorn State University	\$ 1,015,163	2,479,683	—	4,249,407	3,765,813	11,510,066	7,711,340	7,711,340
Delta State University	796,327	1,945,145	746,476	3,441,325	2,954,028	9,883,301	—	—
Jackson State University	2,004,613	4,896,558	75,839	8,449,058	7,436,242	22,862,310	_	—
Mississippi State University	9,507,173	23,222,652	4,483,823	42,179,640	35,267,484	114,660,772	_	_
Mississippi University for								
Women	674,281	1,647,028	665,181	2,960,187	2,501,289	8,447,966	_	_
Mississippi Valley State								
University	644,017	1,573,105	—	2,674,807	2,389,023	7,280,952	2,685,139	2,685,139
University of Mississippi	5,604,619	13,690,096	1,671,103	25,581,184	20,790,703	67,337,705	_	_
University of Southern								
Mississippi	3,751,823	9,164,373	—	16,033,951	13,917,635	42,867,782	2,438,876	2,438,876
University of Mississippi								
Medical Center	21,412,561	52,303,293	—	92,705,250	79,431,306	245,852,410	41,056,626	41,056,626
Executive Office	295,998	723,018	—	1,288,072	1,098,025	3,405,113	223,305	223,305
MCVS	26,218	64,041		112,921	97,256	300,436	100,368	100,368
Total	\$ 45,732,793	111,708,992	7,642,422	199,675,802	169,648,804	534,408,813	54,215,654	54,215,654

Contributions subsequent to the measurement date at 2023 of \$199.7 million, reported as deferred outflows of resources, are recognized as a reduction of the net pension liability in the current year.

Other amounts reported as deferred outflows of resources related to pensions will be recognized as pension expense as follows:

	Deferred outflows of resources, Year Ended June 30				
	2025	2026	2027	2028	Total
Alcorn State University	\$ 5,585,386	3,444,510	6,063,846	24,757	15,118,499
Delta State University	4,785,139	2,842,008	4,827,569	20,162	12,474,878
Jackson State University	11,170,569	6,888,895	12,127,472	49,512	30,236,448
Mississippi State University	59,450,924	35,971,648	61,769,306	247,045	157,438,923
Mississippi University for					
Women	4,136,939	2,599,281	4,262,527	17,339	11,016,086
Mississippi Valley State					
University	3,529,698	2,176,766	3,832,062	15,645	9,554,171
University of Mississippi	38,509,474	26,027,802	39,117,186	149,786	103,804,248
University of Southern					
Mississippi	21,195,533	13,071,294	23,011,202	93,947	57,371,976
University of Mississippi					
Medical Center	122,532,049	75,565,565	133,028,488	543,107	331,669,209
Executive Office	1,702,402	1,049,872	1,848,234	7,546	4,608,054
MCVS	149,261	92,049	162,047	661	404,018
Total	\$ 272,747,374	169,729,690	290,049,939	1,169,507	733,696,510

#### Deferred inflows of resources, Year Ended June 30

		2025	2026	2027	Total
Alcorn State University	\$	3,950,571	1,830,967	525,306	6,306,844
Delta State University		—	—	—	—
Jackson State University		964,313	744,560	782,752	2,491,625
Mississippi State University		—	_	_	_
Mississippi University for					
Women		—	_	_	_
Mississippi Valley State					
University		1,703,710	837,462	357,863	2,899,035
University of Mississippi		—	_	_	—
University of Southern					
Mississippi		2,496,779	1,949,515	944,694	5,390,988
University of Mississippi					
Medical Center		21,606,080	9,814,896	2,573,397	33,994,373
Executive Office		133,296	(35,404)	20,130	118,022
MCVS		49,582	20,870	4,536	74,988
Total	\$	30,904,331	15,162,866	5,208,678	51,275,875

#### **Actuarial Methods and Assumptions**

Actuarial valuations involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and future salary increases. Amounts determined during the valuation process are subject to continual revision as actual results are compared with past expectations, and new estimates are made about the future. Mississippi state statute requires that an actuarial experience study be completed at least once in each five-year period. The actuarial assumptions

used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the four-year period ending June 30, 2022.

The following table provides a summary of the actuarial methods and assumptions used to determine the contribution rate reported for PERS for the years ended June 30, 2024 and 2023:

	2024	2023
Valuation date	June 30, 2022	June 30, 2021
Measurement date	June 30, 2023	June 30, 2022
Asset valuation method	Market value	Market value
Actuarial assumptions:		
Inflation rate	2.40 %	2.40 %
Salary increases	2.65% - 17.90%	2.65% - 17.90%
Investment rate of return	7.00 %	7.55 %

#### Mortality

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

#### Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2024 and 2023 are summarized in the following table:

	Year ended	Year ended June 30, 2024		June 30, 2023
Asset class	Target allocation	Long-term expected real rate of return	Target allocation	Long-term expected real rate of return
Domestic Equity	27.00 %	4.75 %	25.00 %	4.60 %
International equity	22.00	4.75	20.00	4.50
Global Equity	12.00	4.95	12.00	4.85
Debt securities	20.00	1.75	18.00	1.40
Real Estate	10.00	3.25	10.00	3.65
Private Equity	8.00	6.00	10.00	6.00
Private Infrastructure			2.00	4.00
Private Credit			2.00	4.00
Cash Equivalents	1.00	0.25	1.00	(0.10)
	100.00		100.00	

#### **Discount Rate**

For the years ended June 30, 2024 and 2023, the discount rates used to measure the total pension liability were 7.00% and 7.55%, respectively. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that employer contributions will be made at the current employer contribution rate (17.40%) for the years ended June 30, 2024 and 2023. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### Sensitivity of Net Pension Liability to Changes in the Discount Rate

The following table presents the IHL System's proportionate share of the net pension liability of the cost-sharing plan for 2024, calculated using the discount rate of 7.00%, as well as what the IHL System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	Discount Rate Sensitivity		
		Current	
	1% Decrease	discount rate	1% Increase
	(6.00%)	(7.00%)	(8.00%)
IHL System proportionate share			
of net pension liability			
2024	\$ 5,072,004,189	\$ 3,933,233,377	\$ 2,998,745,391

The following table presents the IHL System's proportionate share of the net pension liability of the cost-sharing plan for 2023, calculated using the discount rate of 7.55%, as well as what the IHL System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.55%) or 1-percentage-point higher (8.55%) than the current rate:

	Discount Rate Sensitivity			
	Current			
	1% Decrease	discount rate	1% Increase	
	(6.55%)	(7.55%)	(8.55%)	
IHL System proportionate share				
of net pension liability				
2023	\$ 4,215,317,610	\$ 3,229,875,677	\$ 2,417,428,914	

#### (b) PERS Defined Contribution Plan, the Optional Retirement Plan

The Optional Retirement Plan (ORP) was established by the Mississippi Legislature in 1990 to help attract qualified and talented institutions of higher learning teaching and administrative faculty in Mississippi. This alternative plan is structured to be portable and transferable to accommodate teaching and administrative faculty who move from one state to another throughout their careers. The membership of the ORP is composed of teachers and administrators appointed or employed on or after July 1, 1990, who elect to participate in ORP and reject membership in PERS. The ORP provides funds at retirement for employees, and in the event of death, the ORP provides funds for their beneficiaries through an arrangement by which contributions are made to this plan. The current contribution rate of both the employee and the IHL System are identical to that of the PERS defined benefit plan. An employee is automatically a member of PERS unless the employee elects ORP within 30 days of initial employment in an ORP-eligible position. Once made, the decision is irrevocable.

The ORP uses the accrual basis of accounting. Investments are reported at fair value, based on quoted market prices. Employees immediately vest in plan contributions upon entering the plan. The IHL System's contributions to the

ORP for the years ended June 30, 2024 and 2023 were \$81.4 million and \$81.7 million, respectively, which equaled its required contribution for the period.

# Note 18 Postemployment Health Care and Life Insurance Benefits

#### **Plan Description**

In addition to providing pension benefits, the IHL System provides other postemployment benefits (OPEB) such as health care and life insurance benefits to all eligible retirees and dependents. The State and School Employees' Life and Health Insurance Plan (the Plan) is self-insured and financed through premiums collected from employers, employees, retirees and COBRA participants. The Plan was established by Section 25-15-3 et seq., Mississippi Code Ann. (1972) and may be amended only by the State Legislature. The State and School Employees' Health Insurance Management Board (the Board) administers the Plan.

The 14-member board is comprised of the Chairman of the Workers' Compensation Commission; the State Personnel Director; the Commissioner of Insurance; the Commissioner of Higher Education; the State Superintendent of Public Education; the Executive Director of the Department of Finance and Administration; the Executive Director of the Mississippi Community College Board; the Executive Director of the Public Employees' Retirement System; two appointees of the Governor; the Chairman of the Senate Insurance Committee; the Chairman of the House of Representatives Insurance Committee; the Chairman of the Senate Appropriations Committee; and the Chairman of the House of the House of Representatives Appropriations Committee. The Board has a fiduciary responsibility to manage the funds of the Plan. The Plan maintains a budget approved by the Board.

#### **Membership and Benefits Provided**

The Plan provides for Other Postemployment Benefits (OPEB) as a multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges and school districts. A trust was created June 28, 2018 for the OPEB Plan and, the Plan is considered a cost-sharing multiple-employer defined benefit OPEB plan. Benefits of the OPEB Plan consist of an implicit rate subsidy, which is essentially the difference between the average cost of providing healthcare benefits to retirees under age 65 and the average cost of providing healthcare benefits to all participants when premiums paid by retirees are not age-adjusted. Employees' premiums are funded primarily by their employers. Retirees must pay their own premiums, as do active employees for spouse and dependent medical coverage.

#### Contributions

Employees' premiums are funded primarily by their employers. Retirees must pay their own premiums, as do active employees for spouse and dependent medical coverage. The Board has the sole authority for setting life and health insurance premiums for the Plan. Per Section 12-15-15 (10) Mississippi Code Ann. (1972), a retired employee electing to purchase retiree life and health insurance will have the full cost of such insurance premium deducted monthly from his or her state retirement plan check or direct billed for the cost of the premium if the retirement check is insufficient to pay for the premium. If the Board determines actuarially that the premium paid by the participating retirees adversely affects the overall cost of the Plan to the State, then the Board may impose a premium surcharge, not to exceed 15%, upon such participating retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006. For participating retired employees who are under the age for Medicare eligibility and who are initially employed on or after January 1, 2006, the Board may impose a premium surcharge in an amount the Board determines actuarially to cover the full cost of insurance.

Pursuant to the authority granted by Mississippi Statute, the Board has the authority to establish and change premium rates for the participants, employers and other contributing entities. An outside consulting actuary advises the Board regarding changes in premium rates. If premium rates are changed, they generally become effective at the beginning of the next calendar year or next fiscal year.

Plan participants are not subject to supplemental assessment in the event of a premium deficiency. At the time of premium payment, the risk of loss due to incurred benefit costs is transferred from the participant to the Plan. If the assets of the Plan were to be exhausted, participants would not be responsible for the Plan's liabilities.

Information included within this note is based on the certification provided by consulting actuary, Cavanaugh Macdonald Consulting, LLC.

The audited financial report for the Plan can be found at knowyourbenefits.dfa.ms.gov.

At June 30, 2023 and 2022, the Plan provided health coverage to 321 and 325 employer units, respectively.

#### **Disclosures under GASB Statement No. 75**

The disclosures that follow for fiscal years 2024 and 2023 include all disclosures for GASB Statement No. 75 using the latest valuation report available (June 30, 2023). For fiscal year 2024, the measurement date for the State and School Employees' Life and Health Insurance Plan is June 30, 2023. For fiscal year 2023, the measurement date for the Plan is June 30, 2022. The IHL System is presenting net OPEB liability as of June 30, 2023 and 2022 for the fiscal years 2024 and 2023 financials, respectively.

#### **Proportionate Share Allocation Methodology**

The basis for an employer's proportion is determined by comparing the employer's average monthly employees participating in the Plan with the total average employees participating in the plan in the fiscal year of all employers. This allocation was utilized because the level of premiums contributed by each employer is the same for any employee regardless of plan participation elections made by an employee.

# **OPEB** Liability, **OPEB** Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024 and 2023, the IHL System reported a liability of \$103.1 million and \$90.1 million, respectively, for its proportionate share of the net OPEB liability (NOL). For fiscal year ended June 30, 2024, the NOL was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. At June 30, 2024 and 2023, the IHL System's proportion was 18.62% and 18.29%, respectively.

For the years ended June 30, 2024 and 2023, the IHL System recognized OPEB (income) of (\$7.3) million and (\$12.3) million, respectively.

See the following table for deferred outflows and inflows of resources related to OPEB from the following sources:

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING	NOTES TO FINANCIAL STATEMENTS
A Component Unit of the State of Mississippi	June 30, 2024 and 2023

			Deferre	Deferred outflows				Deferi	Deferred inflows	
	Differences between expected and	Net difference between projected and actual earnings on OPER Plan	Changes	Changes in proportion and differences between employer OPEB benefit payments and proportionate share of OPEB	Contributions subsequent to the	Total deferred outflows	Changes	Differences between expected and actual	Changes in proportion and differences between employer OPEB benefit payments and proportionate share of OPEB benefit	Total deferred inflows
	experience	investments assumptions	assumptions	payments	date	resources	assumptions	experience	payments	resources
Alcorn State University	\$ 414,149	155	225,710	Ι	115,985	755,999	190,070	713,307	483,562	1,386,939
Delta State University	366,222	137	199,589	58,915	92,529	717,392	168,074	630,760	126,746	925,580
ackson State University	738,505	277	402,482	94,482	209,773	1,445,519	338,930	1,271,959	417,278	2,028,167
Mississippi State University	3,892,553	1,459	2,121,424	1,802,091	1,073,960	8,891,487	1,786,449	6,704,311	5,571	8,496,331
Mississippi University for										
	303,493	114	165,403	149,197	79,828	698,035	139,285	522,720	5,525	667,530
Mississippi Valley State										
University	290,807	109	158,488	ļ	73,306	522,710	133,463	500,869	317,161	951,493
University of Mississippi University of Southern	2,551,431	956	1,390,518	1,094,375	728,254	5,765,534	1,170,954	4,394,438	90,218	5,655,610
Mississinni Mississinni	1 650 001	677	607 602	010010	110 500	2012106	761 027	7 OEO VEC	02071	0120296
University of Mississippi	T06'6C0'T	770	704,002	71017	660,044	061'017'C	700'10/	000,600,2	000'17	0)000,/ LO
Medical Center	6,594,244	2,464	3,593,829	1,557,240	1,742,631	13,490,408	3,026,371	11,357,559	2,799,405	17,183,335
Executive Office	81,476	31	44,404	39,646	20,634	186,191	37,393	140,331	27,596	205,320
Total	\$ 16.892.861	6,324	9,206,529	5,006,258	4,577,499	35,689,471	7.752.821	29.095.310	4.320.892	41.169.023

\$4.6 million reported as deferred outflows of resources related to OPEB resulting from the IHL System contributions subsequent to the measurement date will be recognized as a reduction of the NOL in the year ending June 30, 2025.

				e				а 	•	
			Defer	Deferred outflows				Deferi	Deferred inflows	
	fferences between xpected nd actual	Net difference between projected and actual earnings on OPEB Plan investments	Changes of assumptions	Changes in proportion and differences between employer OPEB benefit payments and proportionate share of OPEB benefit payments	Contributions subsequent to the measurement date	Total deferred outflows of resources	Changes of assumptions	Differences between expected and actual experience	Changes in proportion and differences between employer OPEB benefit payments and proportionate share of OPEB benefit payments	Total deferred inflows of resources
Alcorn State University	\$ 1,947	162	366,710	4,875	110,785	484,479	217,691	1,018,643	504,120	1,740,454
Delta State University	1,713	143	322,624	95,555	97,965	518,000	191,520	896,182	53,810	1,141,512
Jackson State University	3,403	284	640,970	115,955	197,551	958,163	380,501	1,780,480	570,355	2,731,336
Mississippi State University Mississinni Ilniversity for	17,015	1,418	3,204,612	1,561,938	1,041,262	5,826,245	1,902,365	8,901,741	49,684	10,853,790
Women Mississippi Valley State	1,319	110	248,355	123,402	81,185	454,371	147,432	689,878	9,470	846,780
University	1,333	111	251,088	2,683	77,791	333,006	149,054	697,470	385,033	1,231,557
University of Mississippi University of Southern	10,933	911	2,059,089	634,356	682,510	3,387,799	1,222,345	5,719,718	121,327	7,063,390
Mississippi University of Mississippi	7,387	616	1,391,264	187,786	444,047	2,031,100	825,901	3,864,639	76,173	4,766,713
Medical Center Executive Office	29,179 366	2,434 30	5,497,199 68,922	1,475,087 34,811	1,763,976 21,795	8,767,875 125,924	3,263,334 40,914	15,270,069 191,450	3,587,791 27,984	22,121,194 260,348
Total	\$ 74,595	6,219	14,050,833	4,236,448	4,518,867	22,886,962	8,341,057	39,030,270	5,385,747	52,757,074

\$4.5 million reported as deferred outflows of resources related to OPEB resulting from the IHL System contributions subsequent to the measurement date is recognized as a reduction of the NOL in the current year.

Deferred outflows of resources and deferred inflows of resources are calculated at the plan level and are allocated to employers based on their proportionate share. Changes in employer proportion, an employer specific deferral, is amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. The average remaining service life determined as of the beginning of the June 30, 2023 and 2022 measurement periods was 6.4 years. Employers are required to recognize pension expense based on their proportionate share of collective OPEB expense plus amortization of employer specific deferrals.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

		Deferred	outflows (inflo	ws) of resourc	es year endin	g June 30	
	 2025	2026	2027	2028	2029	Thereafter	Total
Alcorn State University	\$ (259,188)	(261,505)	(195,763)	(53,976)	5,466	18,041	(746,925)
Delta State University	(108,450)	(129,332)	(76,731)	(20,245)	17,182	16,859	(300,717)
Jackson State University	(381,138)	(326,891)	(152,715)	(21,317)	50,365	39,275	(792,421)
Mississippi State University	(424,100)	(636,799)	(418,078)	31,674	466,129	302,370	(678,804)
Mississippi University for							
Women	(38,286)	(53,472)	(33,910)	10,971	40,976	24,398	(49,323)
Mississippi Valley State							
University	(178,637)	(182,769)	(123,702)	(41,023)	7,858	16,184	(502,089)
University of Mississippi	(383,668)	(561,231)	(364,055)	98,854	370,853	220,917	(618,330)
University of Southern							
Mississippi	(398,373)	(476,028)	(294,932)	(8,784)	169,577	115,419	(893,121)
University of Mississippi							
Medical Center	(1,792,086)	(2,294,445)	(1,932,248)	(431,022)	539,511	474,732	(5,435,558)
Executive Office	 (21,999)	(25,076)	(10,489)	3,222	9,263	5,316	(39,763)
Total	\$ (3,985,925)	(4,947,548)	(3,602,623)	(431,646)	1,677,180	1,233,511	(10,057,051)

# Deferred outflows (inflows) of resources year ending June 30

#### **Actuarial Methods and Assumptions**

The following table provides a summary of the actuarial methods and assumptions used to determine the discount rate reported for OPEB for the years ended June 30, 2024 and 2023:

	2024	2023
Valuation date	June 30, 2023	June 30, 2022
Measurement date	June 30, 2023	June 30, 2022
Actuarial assumptions:		
Cost method	Entry age normal	Entry age normal
Inflation rate	2.40 %	2.40 %
Long-term expected rate of return	4.50 %	4.50 %
Discount rate	3.66 %	3.37 %
Projected cash flows	N/A	N/A
Projected salary increases	2.65% - 17.90%	2.65% - 17.90%
Healthcare cost trend rates	6.50% decreasing	7.00% decreasing
	to 4.50% by 2029	to 4.50% by 2029

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision, as actual results are compared to past expectations and new estimates are made about the future.

#### Mortality

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

#### **Discount Rate**

For the years ended June 30, 2024 and 2023, the discount rates used to measure the total OPEB liability were 3.66% and 3.37%, respectively. The discount rate is based on an average of the Bond Buyer General Obligation 20-year Municipal Bond Index Rates during the month of June published at the end of each week by the Bond Buyer.

#### Long-term Expected Rate of Return

At June 30, 2024 and 2023, the long-term expected rate of return, net of OPEB plan investment expense, including inflation was 4.50%.

#### Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following table presents the IHL System's proportionate share of the NOL for 2024 and 2023, calculated using the discount rates of 3.66% and 3.37%, respectively, as well as what the IHL System's NOL would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

		Γ	Disco	ount Rate Sensit	ivity	,
		1% Decrease		Current discount rate		1% Increase
		(2.66%)		(3.66%)		(4.66%)
IHL System proportionate share of net OPEB liability 2024	\$	112,881,766	\$	103,055,815	\$	94,536,665
	-			Current		
		1% Decrease		discount rate		1% Increase
	_	(2.37%)	-	(3.37%)	_	(4.37%)
IHL System proportionate share of net OPEB liability						
2023	\$	99,244,144	\$	90,089,029	\$	82,224,865

#### Sensitivity of Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following table presents the NOL of the IHL System, calculated using the health care cost trend rates, as well as what the IHL System'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:

		Health Ca	are C	ost Trend Rate	s Sen	sitivity
				Current		
		1% Decrease		discount rate		1% Increase
IHL System proportionate share	9					
of net OPEB liability						
2024	\$	96,025,586	\$	103,055,815	\$	110,929,688
2023		83,821,360		90,089,029		97,142,425

#### Non-cash Impact on Fringe Benefits Expense

For the years ended June 30, 2024 and 2023, the non-cash impact of GASB Statement No. 68 on fringe benefits expense was \$296.2 million and \$72.5 million, respectively. For the years ended June 30, 2024 and 2023, the non-cash impact of GASB Statement No. 75 on fringe benefits expense was \$(11.4) million and \$(16.7) million, respectively.

Non-cash         Non-cash           change in net         Non-cash           pension         change in net           liability and         OPEB liability           related         and related           deferred         deferred           deferred         deferred           benefits expense         GASB 68           GASB 75         GASB 68           GASB 75         GASB 68           Jackson State University         13,256,098           Delta State University         13,256,098           Mississippi State University         33,358,197           Mississippi State University         230,985,671           Mississippi Valley State University         8,955,213           Mississippi Valley State University         8,955,213           Mississippi Valley State University         131,117,594           Mississippi Mississippi         131,117,594           Mississippi Mississippi         79,649,503           University of Mississippi         79,649,503           Mississippi Mississippi Medical Center         368,956,093           Mississippi Mississippi Medical Center         368,956,093           Mississippi Mississippi Medical Center         368,956,093           Mississippi Mississippi Medical Center			Year ended J	une 30, 2024	
Pensionchange in netIability andOPEB liabilityIability andOPEB liabilityrelatedand relateddeferreddeferreddeferreddeferredinflows andinflows andinflows andoutflows due tobenefits expenseGASB 68GASB 75GASB 68 and 75Alcorn State University13,256,098Delta State University14,834,410(5,668,545)249,719Jackson State University33,358,197Mississippi State University230,985,671Mississippi Valley State University8,955,213(2,320,772)305,575Mississippi Valley State University8,955,213University of Mississippi131,117,594(42,952,840)1,422,537University of Southern Mississippi79,649,503University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604			Non-cash		
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deferred         deferred         deferred         expense           inflows and         inflows and         inflows and         outflows due to         cash impact of           benefits expense         GASB 68         GASB 75         GASB 68 and 75           Alcorn State University         13,256,098         (1,882,901)         449,710         11,822,907           Delta State University         13,358,197         (11,044,541)         794,909         23,108,565           Jackson State University         230,985,671         (71,786,216)         2,222,826         161,422,281           Mississippi University for Women         12,885,777         (5,111,370)         163,803         7,938,210           Mississippi Valley State University         8,955,213         (2,320,772)         305,575         6,940,016           University of Mississippi         131,117,594         (42,952,840)         1,422,537         89,587,291           University of Southern Mississippi         79,649,503         (23,108,732)         1,076,587         57,617,358           University of Mississippi Medical Center         368,956,093         (130,314,288)         4,677,966         243,319,771           Executive Office         4,274,208         (1,881,746)         60,142         2,452,604			liability and	OPEB liability	
Image: Note of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the secting of the secting of the secting of the s			related	and related	Fringe benefits
Total fringe benefits expenseoutflows due to GASB 68outflows due to GASB 75cash impact of GASB 68 and 75Alcorn State University13,256,098(1,882,901)449,71011,822,907Delta State University14,834,410(5,668,545)249,7199,415,584Jackson State University33,358,197(11,044,541)794,90923,108,565Mississippi State University230,985,671(71,786,216)2,222,826161,422,281Mississippi University for Women12,885,777(5,111,370)163,8037,938,210Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604			deferred	deferred	expense
benefits expenseGASB 68GASB 75GASB 68 and 75Alcorn State University13,256,098(1,882,901)449,71011,822,907Delta State University14,834,410(5,668,545)249,7199,415,584Jackson State University33,358,197(11,044,541)794,90923,108,565Mississippi State University230,985,671(71,786,216)2,222,826161,422,281Mississippi University for Women12,885,777(5,111,370)163,8037,938,210Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604			inflows and	inflows and	excluding non-
Alcorn State University13,256,098(1,882,901)449,71011,822,907Delta State University14,834,410(5,668,545)249,7199,415,584Jackson State University33,358,197(11,044,541)794,90923,108,565Mississippi State University230,985,671(71,786,216)2,222,826161,422,281Mississippi University for Women12,885,777(5,111,370)163,8037,938,210Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604		Total fringe	outflows due to	outflows due to	cash impact of
Delta State University14,834,410(5,668,545)249,7199,415,584Jackson State University33,358,197(11,044,541)794,90923,108,565Mississippi State University230,985,671(71,786,216)2,222,826161,422,281Mississippi University for Women12,885,777(5,111,370)163,8037,938,210Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604		benefits expense	GASB 68	GASB 75	GASB 68 and 75
Jackson State University33,358,197(11,044,541)794,90923,108,565Mississippi State University230,985,671(71,786,216)2,222,826161,422,281Mississippi University for Women12,885,777(5,111,370)163,8037,938,210Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604	Alcorn State University	13,256,098	(1,882,901)	449,710	11,822,907
Mississippi State University230,985,671(71,786,216)2,222,826161,422,281Mississippi University for Women12,885,777(5,111,370)163,8037,938,210Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604	Delta State University	14,834,410	(5,668,545)	249,719	9,415,584
Mississippi University for Women12,885,777(5,111,370)163,8037,938,210Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604	Jackson State University	33,358,197	(11,044,541)	794,909	23,108,565
Mississippi Valley State University8,955,213(2,320,772)305,5756,940,016University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604	Mississippi State University	230,985,671	(71,786,216)	2,222,826	161,422,281
University of Mississippi131,117,594(42,952,840)1,422,53789,587,291University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604	Mississippi University for Women	12,885,777	(5,111,370)	163,803	7,938,210
University of Southern Mississippi79,649,503(23,108,732)1,076,58757,617,358University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604	Mississippi Valley State University	8,955,213	(2,320,772)	305,575	6,940,016
University of Mississippi Medical Center368,956,093(130,314,288)4,677,966243,319,771Executive Office4,274,208(1,881,746)60,1422,452,604	University of Mississippi	131,117,594	(42,952,840)	1,422,537	89,587,291
Executive Office         4,274,208         (1,881,746)         60,142         2,452,604	University of Southern Mississippi	79,649,503	(23,108,732)	1,076,587	57,617,358
	University of Mississippi Medical Center	368,956,093	(130,314,288)	4,677,966	243,319,771
MCVS 324.695 (138.470) — 186.225	Executive Office	4,274,208	(1,881,746)	60,142	2,452,604
	MCVS	324,695	(138,470)		186,225
Totals         \$ 898,597,459         (296,210,421)         11,423,774         613,810,812	Totals	\$ 898,597,459	(296,210,421)	11,423,774	613,810,812

			Year ended J	une 30, 2023	
			Non-cash		
			change in net	Non-cash	
			pension	change in net	
			liability and	OPEB liability	
			related	and related	Fringe benefits
			deferred	deferred	expense
			inflows and	inflows and	excluding non-
	,	Total fringe	outflows due to	outflows due to	cash impact of
	ber	nefits expense	GASB 68	GASB 75	GASB 68 and 75
Alcorn State University	\$	7,260,055	2,534,290	562,620	10,356,965
Delta State University		11,047,854	(1,641,779)	359,796	9,765,871
Jackson State University		21,385,826	(714,954)	1,008,186	21,679,058
Mississippi State University		169,272,508	(23,643,860)	3,453,118	149,081,766
Mississippi University for Women		9,026,096	(1,351,701)	262,361	7,936,756
Mississippi Valley State University		6,272,160	182,596	396,499	6,851,255
University of Mississippi		86,285,565	(8,355,535)	2,188,005	80,118,035
University of Southern Mississippi		60,808,567	(4,972,488)	1,586,047	57,422,126
University of Mississippi Medical Center		246,509,587	(34,259,384)	6,772,164	219,022,367
Executive Office		2,643,796	(313,140)	87,432	2,418,088
MCVS		212,466	(6,466)		206,000
Totals	\$	620,724,480	(72,542,421)	16,676,228	564,858,287

# Note 19

# Self-Insured Workers' Compensation Fund

The IHL System participates in the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund (the WC Fund). The WC Fund provides a mechanism for the institutions to fund and budget for the costs of providing worker compensation benefits to eligible employees. The WC Fund does not pay benefits directly to employees. Funds are set aside in trust, and a third-party administrator is utilized to distribute the benefits to eligible employees. Total assets and liabilities of the WC Fund approximated \$38.6 million and \$16.3 million at June 30, 2024, and \$34.7 million and \$16.4 million at June 30, 2023, and are included in the statements of net position.

A professionally licensed actuarial firm was contracted to establish a liability for both reported and unreported insured events, which includes estimates of future payments of losses. The difference between the assets and liabilities of the fund is not expected to impact the WC Fund's ability to pay claims.

In order to minimize the amount of risk and in accordance with self-insurance general practices, the WC Fund purchases excess loss insurance to cover risks exceeding \$1,000,000 per occurrence. Excess loss insurance premiums for the years ended June 30, 2024 and 2023 were approximately \$380,000 and \$359,000, respectively. Excess loss insurance does not discharge the WC Fund from its primary liability to cover the IHL System's claims. Consequently, failure of the insurer to honor its obligation could result in losses to the WC Fund.

The following represents changes in the unpaid claim liabilities for the WC Fund for the years ended June 30, 2024, 2023, and 2022 (in thousands):

	 2024	 2023	 2022
Unpaid claim liability at beginning of year	\$ 16,303	\$ 17,385	\$ 17,277
Incurred claims:			
Insured events of the current	5,769	5,500	7,054
Decrease in provisions for			
insured events of prior years	 (2,168)	(2,085)	(2,878)
Total incurred claims	3,601	3,415	4,176
Payments:			
Attributable to insured events of the current year	1,473	1,235	1,510
Attributable to insured events of the prior year	 2,561	3,262	2,558
Total payments	4,034	4,497	4,068
Unpaid claim liability at end of year	\$ 15,870	\$ 16,303	\$ 17,385

Claim liabilities are presented at their present value using a discount rate of 4.0% as of June 30, 2024 and 2023. The discounts amounted to \$2,332,000 and \$2,411,000 at June 30, 2024 and 2023, respectively.

#### Note 20 Unemployment Trust Fund

The IHL System participates in a self-funded Unemployment Trust Fund (the Unemployment Fund). The Unemployment Fund exists to provide a mechanism for the IHL System to fund and budget for the costs of providing unemployment benefits to eligible former employees. The Unemployment Fund does not pay benefits directly to former employees. Rather, it reimburses the Mississippi Department of Employment Security Commission for benefits it pays directly to former IHL System employees. Total assets and liabilities of the Unemployment Fund approximated \$13.2 million and \$4.7 million at June 30, 2024, respectively, and \$11.6 million and \$4.6 million at June 30, 2023, respectively, and are included in the statements of net position.

A professionally licensed actuarial firm was contracted to perform an actuarial analysis of the Unemployment Fund as of June 30, 2024. The actuaries concluded that the fund's actual assets at June 30, 2024 exceeded the recommended minimum fund balance. The recommended fund balance at June 30, 2024 is \$4.7 million. Actual fund assets equaled \$13.2 million at June 30, 2024 and \$11.6 million at June 30, 2023. The fiscal year 2025 assessment level was set at \$1.2 million. Future assessments are recommended to be set at \$1.2 million for fiscal years 2026 and 2027. These facts will be considered by the IHL System when determining future funding rates.

# Note 21

# **Tort Liability Fund and Other Contingencies**

The IHL System participates in the State Institutions of Higher Learning Tort Liability Fund (the IHL Tort Fund). In accordance with Section 11-46-1, et seq., Mississippi Code Annotated (1972), the Mississippi Tort Claims Board has authorized the Board to establish a fund in order to self-insure a certain portion of its liability under the Mississippi Tort Claims Act and professional liability claims. The IHL Board established the IHL Tort Fund to provide self-insurance.

Effective July 1, 1993, Mississippi statute permitted tort claims to be filed against public institutions. A maximum limit of liability of \$500,000 per occurrence is currently permissible.

A professionally licensed actuarial firm was contracted to perform an actuarial analysis of the IHL Tort Fund as of June 30, 2024. Total assets and liabilities related to this activity approximated \$16.5 million and \$11.0 million at June 30, 2024, respectively, and \$15.2 million and \$8.1 million at June 30, 2023, respectively, and are included in the statements of net position.

The following represents changes in the unpaid claim liabilities for the IHL Tort Fund during the years ended June 30, 2024, 2023 and 2022 (in thousands):

	2024		2023		2022	
Unpaid claim liability at beginning of year	\$	7,964	\$	8,953	\$	10,000
Incurred claims:						
Insured events of the current		4,386		3,360		7,127
Decrease in provisions for						
insured events of prior years		(350)		(1,782)		(4,855)
Total incurred claims		4,036		1,578		2,272
Payments:						
Attributable to insured events of the current year		116		219		1,931
Attributable to insured events of the prior year		1,101		2,348		1,388
Total payments		1,217		2,567		3,319
Unpaid claim liability at end of year	\$	10,783	\$	7,964	\$	8,953

Claim liabilities are presented at their present value using a discount rate of 4.0% as of June 30, 2024 and 2023. The discounts amounted to \$1,308,000 and \$936,000 at June 30, 2024 and 2023, respectively.

In addition to claims covered by the IHL Tort Fund and the UMMC Tort Fund (described more fully below), the IHL System is defendant in various other legal matters occurring in the normal course of business activities. Management, with the advice of legal counsel, is of the opinion that the ultimate resolution of these matters will not have a material adverse impact on the IHL System's financial statements.

#### Note 22 UMMC Tort Claims Fund

The UMMC participates in the University of Mississippi Medical Center Tort Claims Fund (UMMC Tort Claims Fund). In accordance with Section 11-46-1, et seq., Mississippi Code Annotated (1972), the Mississippi Tort Claims Board has authorized the Board of Trustees of the IHL System to establish a fund to self-insure a certain portion of its liability under the Mississippi Tort Claims Act.

Effective July 1, 1993, Mississippi statute permitted tort claims to be filed against public institutions. A maximum limit of liability of \$500,000 per occurrence is currently permissible.

The Board of Trustees of Higher Learning has established a Medical Center Tort Claims fund to pay claims up to the maximum liability limits described above. Losses from professional and tort liability claims of the Medical Center are the responsibility of the Medical Center Tort Claims Fund.

Total assets and liabilities related to this activity approximated \$51.2 million and \$28.0 million at June 30, 2024, respectively, and \$48.2 million and \$29.8 million at June 30, 2023, respectively, and are included in the statements of net position.

A professionally licensed actuarial firm was contracted to perform an actuarial analysis to establish a liability for both reported and unreported insured events, which includes estimates of future payments of losses.

The following represents changes in the unpaid claim liabilities for the UMMC Tort Claims Fund for the years ended June 30, 2024, 2023, and 2022 (in thousands):

	2024	2023	2022
Unpaid claim liability at beginning of year	\$ 29,780	\$ 29,862	\$ 31,350
Incurred claims: Insured events of the current	6.005	5,485	6,845
Decrease in provisions for	0,000	5,105	0,010
insured events of prior years	(5,182)	(2,793)	(5,683)
Total incurred claims	823	2,692	1,162
Payments:			
Attributable to insured events of the current year	10	26	26
Attributable to insured events of the prior year	2,571	2,748	2,624
Total payments	2,581	2,774	2,650
Unpaid claim liability at end of year	\$ 28,022	\$ 29,780	\$ 29,862

At June 30, 2024 and 2023, unpaid claims of \$28.0 million and \$29.8 million, respectively, are presented at their nominal value.

#### Note 23 Subsequent Events

In February 2024, the IHL Board approved the issuance of \$245 million UMEBC bonds through the University of Mississippi Educational Building Corporation to help finance capital improvements on the main campus in Oxford, MS, including women's athletic facilities and student housing. Due to increased project costs on the planned student housing facility, it is uncertain when the UMEBC Series 2024 bonds will be issued. The University is reevaluating the various options for student housing projects.

In February 2024, the IHL Board approved the issuance of \$35 million SMEBC bonds through the University of Southern Mississippi Educational Building Corporation to finance the construction and renovation of athletic facilities. The University is evaluating the future timing of the issuance of these bonds.

## Note 24

# Significant Disclosures for the Discretely Presented Component Unit of the IHL System – Mississippi State University Foundation, Inc.

## (a) Nature of Organization

Mississippi State University Foundation, Inc. (MSUF) is a not-for-profit entity established to solicit and manage funds for the benefit of MSU. MSUF also manages funds for affiliates of the University, including Mississippi State University Alumni Association, Inc. and The Bulldog Club, Inc.

## (b) Significant Accounting Policies

#### Basis of Accounting

The MSUF consolidated financial statements include the foundation; Maroon Air, LLC; 109 Muldrow Properties, LLC; DG South, LLC; West Side Fund I, LLC; and the Mississippi State Investment Pool in which the foundation has a controlling financial interest. The consolidated financial statements, which are presented on the accrual basis of accounting, have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets with donor restrictions – net assets subject to donor-imposed stipulations that may or will be met either by actions of MSUF and/or the passage of time. Net assets in this class include unconditional gifts for restricted purposes and donor-restricted endowment funds.

Generally, the donor of these assets permits the foundation to use all or part of the income earned on related investments for general or specific purposes in support of the university.

Net assets without donor restrictions – net assets that represent resources generated from operations or that are not subject to donor-imposed stipulations. Net assets without donor restrictions include contributions designated to a particular college or unit for which the use or purpose is unrestricted.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Expirations of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value. Contributions of intellectual property are based on its estimated fair value, considering the characteristics specific to the assets and estimated usage during the term of the agreement. Contributed goods and services are recorded as revenues and expenses in the consolidated statements of activities at estimated fair value.

#### Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

MSUF's investments are invested in various types of investment securities and in various companies within various markets. Investment securities are exposed to several risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in MSUF's consolidated financial statements.

#### Investments

The overall investment objective of MSUF is to invest its assets in a prudent manner that will achieve a long-term rate of return sufficient to fund donor-designated directives and maintain the inflation-adjusted impact of each donor restricted fund. Beginning July 1, 2017, investment decisions have been delegated to Cerity Partners OCIO LLC (previously Agility, the former Outsourced Chief Investment Officer-related business of Perella Weinberg Partners Capital Management LP, which merged into Cerity Partners OCIO effective June 1, 2024), Cerity Partners OCIO executes investment decisions in accordance with the foundation's approved investment policy.

Investments are reported at estimated fair value. If an investment is held directly by MSUF and an active market with quoted prices exists, the market price of an identical security is used as reported fair value. Reported fair values for shares in mutual funds registered with the U.S. Securities and Exchange Commission are based on share prices reported by the funds as of the last business day of the fiscal year. Fixed income securities are based on quoted market prices or other observable inputs such as quoted prices for similar assets or inputs corroborated by observable market data. MSUF's interests in alternative investment funds are generally reported at the net asset value (NAV) reported by the fund managers, which is used as a practical expedient to estimate the fair value of interest therein, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of June 30, 2024 and 2023, MSUF had no plans or intentions to sell investments at amounts different from

NAV. Properties held for investment are reported at estimated fair value based on periodic appraisals conducted by third-party appraisers who utilize the cost, sales comparison and income capitalization approaches to estimate the fair value of the investments. MSUF considers recent comparables, among other things, to adjust for any changes in fair value between the most recent appraisal date and year-end.

#### Mississippi State Investment Pool

MSUF, MSU, MSU Alumni Association, Inc., and The Bulldog Club, Inc. are participants in a joint venture, the Mississippi State Investment Pool (MSIP), whereby investable assets are pooled for investment purposes. The MSUF is the investment pool's managing member and maintains separate accounts for each participant. Investment income, gains and losses, and expenses of the MSIP are allocated to each participant based on their share of ownership of the MSIP. Due to MSUF's controlling financial interest in the MSIP of approximately 93% and 92% as of June 30, 2024 and 2023, the foundation has consolidated the MSIP, reflecting the noncontrolling interests of the other participants in its consolidated financial statements.

#### (c) Pledges Receivable, Net

All unconditional promises to give are recorded at their estimated realizable value on a discounted basis using rates commensurate with the risks involved. Allowance is made for uncollectible pledges based upon management's judgment and analysis of specific accounts, past collection experience, and other relevant factors.

Pledges receivable, net, are summarized as follows at June 30, 2024 and 2023:

	 2024	2023
Unconditional promises expected to be collected in:		
One year	\$ 12,187,936	\$ 11,979,691
two to five years	36,102,614	133,096,163
More than five years	 9,330,591	17,943,348
	57,621,141	163,019,202
Present value discounts (rates ranging from 0.3% to 5.0%)	 (7,839,561)	(18,791,077)
	49,781,580	144,228,125
Allowances for uncollectible pledges	 (981,337)	(928,150)
	\$ 48,800,243	\$ 143,299,975

#### (d) Investments

Investments are summarized as follows as of June 30, 2024 and 2023:

	2024	2023
Short-term investments	\$ 2,372,898	\$ 9,706,527
Agility Comprehensive Solutions Fund	718,035,772	539,529,880
Global fixed income	4,273,180	4,308,808
Global equities	9,529,496	9,414,879
Real assets	64,959,760	65,076,407
Absolute return strategies	36,972	30,020
Private capital	23,348,137	26,260,831
Contributed properties held for investment	35,840,879	32,143,644
Cash-surrender value of life insurance	2,934,607	3,025,775
	\$ 861,331,701	\$ 689,496,771

During 2024 and 2023, the MSIP held a limited partnership interest in the Agility Comprehensive Solutions Fund LP, a Delaware limited partnership (the Fund). Cerity Partners Agility Comprehensive Solutions Fund GP LP serves as general partner of the Fund.

The Fund invests in five broad asset classes with the following approximate allocation percentages at June 30, 2024 and 2023, respectively: global equities, 61% and 61%; absolute return strategies, 8% and 8%; global fixed income, 10% and 9%; real assets, 9% and 9%; and private capital, 12% and 13%.

MSUF has entered into various split interest agreements, including charitable remainder unitrusts and charitable gift annuities, whereby MSUF serves as trustee. The assets held under these split interest agreements are included in investments at June 30, 2024 and 2023 with a fair value of \$14.1 million and \$14.0 million, respectively.

The following schedule summarizes net investment income in the consolidated statement of activities for the years ended June 30, 2024 and 2023:

	 2024	 2023
Dividends and interest, net of expenses	\$ 4,322,921	\$ 3,518,244
Net realized and unrealized gains	 75,588,190	 58,984,892
	\$ 79,911,111	\$ 62,503,136

#### **Fair Value Measurements**

ASC Topic 820, *Fair Value Measurements,* establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and
- Level 3: Significant unobservable inputs for the asset or liability that reflects the reporting entity's own estimates about the assumptions that market participants would use in pricing the asset or liability. These assumptions are based on audited financial statements provided by the general partner of the investment combined with additional third-party due diligence.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety. In accordance with Subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the fair value hierarchy table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the accompanying statement of financial position.

The following table summarizes MSUF's financial instruments by major category in the fair value hierarchy as of June 30, 2024 and 2023:

			2024		
				Investments	
	Level 1	Level 2	Level 3	at NAV	Total
Short-term investments	\$ 2,372,898	_			2,372,898
Agility-Comprehensive Solutions Fund (1)	—	—	—	718,035,772	718,035,772
Global fixed income:					
Interest-rate sensitive	4,273,180	—	—	—	4,273,180
Global equities:					
Domestic	9,529,496	—	—	—	9,529,496
Real assets:					
Real estate funds (2)	—	—	—	2,877,763	2,877,763
Natural resources (3)	—	_	—	16,668,492	16,668,492
Direct real estate (7)			45,413,505		45,413,505
Total real assets	—	—	45,413,505	19,546,255	64,959,760
Absolute return strategies (4)	_	—	_	36,972	36,972
Private capital (2)	—	—	—	23,348,137	23,348,137
Contributed properties held for investment (5)	—	—	35,840,879	—	35,840,879
Cash surrender value of life insurance (6)		2,934,607			2,934,607
Total investments	\$ 16,175,574	2,934,607	81,254,384	760,967,136	861,331,701
Present value of amounts due from externally managed trusts	_	_	60,183,393	_	60,183,393

			2023		
				Investments	
	Level 1	Level 2	Level 3	at NAV	Total
Short-term investments	\$ 9,706,527	_		_	9,706,527
Agility-Comprehensive Solutions Fund (1)	—		—	539,529,880	539,529,880
Global fixed income:					
Interest-rate sensitive	4,308,808		_	_	4,308,808
Global equities:					
Domestic	9,414,879	_	_	_	9,414,879
Real assets:					
Real estate funds (2)	_	_	_	5,207,134	5,207,134
Natural resources (3)	_	_	_	16,229,053	16,229,053
Direct real estate (7)			43,640,220		43,640,220
Total real assets	_	_	43,640,220	21,436,187	65,076,407
Absolute return strategies (4)	_	—	_	30,020	30,020
Private capital (2)	_		_	26,260,831	26,260,831
Contributed properties held for investment (5)	_		32,143,644	_	32,143,644
Cash surrender value of life insurance (6)	<u> </u>	3,025,775			3,025,775
Total investments	\$ 23,430,214	3,025,775	75,783,864	587,256,918	689,496,771
Present value of amounts due					
from externally managed trusts	—	—	56,102,682	—	56,102,682

(1) The master fund's terms allow for 5-day notice withdrawals at any month-end totaling up to 10% of its account balance at the fund's previous fiscal yearend, (plus any capital contributions to the fund during the current year). In addition, the MSIP may make withdrawals from its capital account, of up to 100% of its Agility Global Equities, Agility Fixed Income, and Agility Real Asset holdings, as well as 25% of its Agility Absolute Return holdings, as of any fiscal quarter end, with at least one quarter's prior written notice to the general partner. Further, approximately \$108.1 million and \$86.4 million of MSIP's investment in the Fund is considered illiquid

at June 30, 2024 and 2023, respectively, with up to a 10-year lockup period and 1-3 year extensions. Agility is a global fund that invests in a multitude of industries.

- (2) These funds have initial 10-year terms or 12-year terms, unless extended or dissolved sooner in accordance with the limited partnership agreements. Future commitments to these funds approximate \$6,379,000 and \$6,610,000 at June 30, 2024 and 2023. Private capital and real estate funds are generally made through limited partnerships. Under the terms of such agreements, the MSIP may be required to provide additional funding when capital or liquidity calls are made by fund managers. These partnerships have a limited existence, and they may provide for annual extensions for the purpose of disposing portfolio positions and returning capital to investors. However, depending on market conditions, the inability to execute the fund's strategy, or other factors, a manager may extend the terms of a fund beyond its originally anticipated existence or may wind the fund down prematurely. The MSUF cannot anticipate such changes because they generally arise from unforeseeable events, but should they occur they could reduce liquidity or originally anticipated investment returns. Accordingly, the timing and amount of future capital or liquidity calls in any particular future year are uncertain. The funds make direct and indirect investments in real estate and private capital in the United States.
- (3) The MSIP invests in three natural resource investments at both June 30, 2024 and 2023, which have terms ending in 2024, 2026 and 2027. Investments with lockup periods are subject to one or more one to two-year extensions. Future commitments to these funds approximate \$1,325,000 and \$1,891,200 at June 30, 2024 and 2023, respectively. The funds invest primarily in the oil and gas sector in North America.
- (4) Generally, MSIP's investments in absolute return strategies (or hedge funds) allow early redemption for specified fees. The terms and conditions upon which an investor may redeem an investment vary, usually with the majority requiring 60 days to 12 months' notice after the initial lock up period, which may be from one to three years. At June 30, 2024 and 2023, the MSUF had no absolute return strategy investments for which an otherwise redeemable investment was not redeemable.
- (5) Bulldog Forest properties totaling approximately \$32,914,000 and \$28,800,000 at June 30, 2024 and 2023, respectively, may be held in perpetuity or liquidated at the Foundation's discretion. Other properties are for immediate sale.
- (6) The Foundation currently has no plans to surrender these policies prior to maturity, but cash would be realized in a minimal amount of time if an insurance policy is canceled.
- (7) The MSIP invests in direct real estate through its ownership of all outstanding stock of West Side Funds, Inc. This corporation is the owner of three hotels located in Starkville, MS in close proximity to the MSU campus.

The following table presents MSUF's activities for the years ended June 30, 2024 and 2023 for contributed properties held for investments classified as Level 3:

	 2024	2023
Balance, beginning of year	\$ 32,143,644	30,339,389
Acquisitions	670,000	829,855
Dispositions	(1,050,570)	(154,676)
Net realized and unrealized gains	 4,077,805	1,129,076
Balance, end of year	\$ 35,840,879	32,143,644

For the years ended June 30, 2024 and 2023, the changes in present value of amounts due from externally managed trusts classified as Level 3 are as follows:

	 2024	2023
Balance, beginning of year	\$ 56,102,682	54,819,357
Change in valuation	 4,080,711	1,283,325
Balance, end of year	\$ 60,183,393	56,102,682

For the years ended June 30, 2024 and 2023, the changes in direct real estate classified as Level 3 are as follows:

	 2024	2023
Balance, beginning of year	\$ 43,640,220	_
Acquisitions	—	36,750,000
Dispositions		
Net realized and unrealized gains	 1,773,285	6,890,220
Balance, end of year	\$ 45,413,505	43,640,220

#### (e) Net Assets Without Donor Restrictions

Net assets attributable to the foundation without donor restrictions as of June 30, 2024 and 2023 are as follows:

	2024	2023
Spendable funds	\$ 24,819,318	\$ 28,716,699
Quasi-endowment funds	26,134,246	22,008,466
Net investment in land, buildings and equipment	28,567,370	23,123,709
	\$ 79,520,934	\$ 73,848,874

Quasi-endowment funds are those funds held by the Foundation to function as endowments for the benefit of MSU.

#### (f) Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes as of June 30, 2024 and 2023:

	 2024	 2023
Subject to expenditure for specified purpose:		
General college support	\$ 35,534,961	\$ 28,483,329
Student financial aid	29,652,012	23,464,227
Research	445,049	395,319
Faculty and staff support	2,573,314	2,532,406
Facilities	2,566,359	902,110
Other	 2,248,206	 2,827,580
	73,019,901	58,604,971
Subject to the passage of time and specified purpose:		
Charitable remainder trusts, cash surrender value of life		
insurance, gift annuities and other	12,545,991	12,086,126
Pledges receivable restricted by donors	 24,764,691	 24,053,632
	37,310,682	36,139,758

Donor restricted endowments subject to spending policy and		
appropriation to support the following purposes (including net		
accumulated earnings of approximately \$124,671,000 and		
\$95,700,000 at June 30, 2024 and 2023, (respectively):		
Subject to endowment spending policy and appropriation:		
General college support	161,072,662	142,446,749
Student financial aid	388,403,855	268,982,634
Research	18,235,364	17,252,583
Faculty and staff support	77,736,593	67,296,132
Facilities	8,671,382	8,270,248
Other	8,978,744	8,535,407
	663,098,600	512,783,753
Charitable remainder trusts, gift annuities and other	57,441,023	53,610,457
Pledges receivable restricted to endowment by donors	24,035,552	119,246,343
	\$ 854,905,758	\$ 780,385,282

#### (g) Endowment Funds

The State of Mississippi adopted the UPMIFA effective July 1, 2012. The foundation's board of directors has determined its donor agreements provide for the preservation of the fair value of the original gift as of the date of the gift. As a result, the foundation segregates within the net asset class with donor restrictions, the original gift amount and amounts required to be retained by donor separate from the portion subject to appropriation.

Endowment net asset composition by type of fund as of June 30, 2024 and 2023 is as follows:

			2024	
		Without donor restrictions	With donor restrictions	Total
Donor restricted endowment funds Board-designated funds	\$	26,134,246	663,098,600 	663,098,600 26,134,246
Total	\$	26,134,246	663,098,600	689,232,846
	_		2023	
		Without		
		donor restrictions	With donor restrictions	Total
Donor restricted endowment funds	\$	_	512,783,753	512,783,753
Board-designated funds		22,008,466		22,008,466
Total	\$	22,008,466	512,783,753	534,792,219

		Without donor restrictions	With donor restrictions	Total
		1 CSti Ictions	restrictions	10001
Endowment net assets, June 30, 2022	\$	22,341,847	472,454,399	494,796,246
Investment returns (loss), net		(290,316)	37,188,351	36,898,035
Contributions		4,200	18,075,539	18,079,739
Appropriation of endowment				
assets for expenditure		(781,680)	(15,345,586)	(16,127,266)
Other	_	734,415	411,050	1,145,465
Endowment net assets, June 30, 2023	\$	22,008,466	512,783,753	534,792,219
Investment returns (loss), net		4,063,409	43,855,761	47,919,170
Contributions		2,000	118,722,816	118,724,816
Appropriation of endowment				
assets for expenditure		(1,473,957)	(13,719,423)	(15,193,380)
Other		1,534,328	1,455,693	2,990,021
Endowment net assets, June 30, 2024	\$	26,134,246	663,098,600	689,232,846

Changes in endowment net assets for the fiscal years ended June 30, 2024 and 2023 is as follows:

#### (h) Funds with Deficiencies

As a result of market declines for certain recently established endowments, the fair value of certain donor-restricted endowments was less than the historical cost value (original gift/book value) of such funds (underwater) by \$576,003 and \$1,774,315 at June 30, 2024 and 2023, respectively. These endowments had an original gift value of approximately \$17.6 million and \$29.1 million at June 30, 2024 and 2023, respectively.

#### Note 25

# Significant Disclosures for the Discretely Presented Component Unit of the IHL System – University of Mississippi Foundation

#### (a) Nature of Organization

The University of Mississippi Foundation (UMF) is a nonprofit, nonstock corporation formed for the benefit of The University of Mississippi (UM). UMF promotes, encourages, and assists educational, scientific, literary, research, and service activities of UM and its affiliates.

#### (b) Significant Accounting Policies

#### Basis of Accounting

The UMF financial statements are presented on the accrual basis of accounting and have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and recorded as follows:

Net assets with donor restrictions – consist of contributions that have been restricted by the donor for specific purposes or are time restricted, including contributions that the donor stipulate the resources be maintained in perpetuity, but permit UMF to use or expend part or all of the income derived from the donated assets for either specified or unspecified purposes.

Net assets without donor restrictions – represents funds that are available for support of the operations of UMF and that are not subject to donor stipulation.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. UMF considers donor contributions to the various university schools and departments to be included in net assets with donor restrictions as those university units have authority over expenditures. Expenses are reported as decreases in net assets without donor restrictions. When a donor restriction expires or the stated purpose is accomplished, net assets are reclassified as applicable in the statements of activities as net assets released from restriction.

Board-designated net assets are net assets without donor restrictions that are used only for the specific purpose passed by board resolution. Changes to designations require a subsequent board resolution. The President/CEO and other staff of UMF may not change the purpose of any board-designated funds without the consent of the board. These net assets are designated for providing a general operating fund reserve and charitable gift annuity reserve.

#### Use of Estimates

The UMF prepares its financial statements in accordance with U.S. generally accepted accounting principles, which require that management make estimates and assumptions that affect the reported amounts of assets and liabilities and revenues and expenses. Such estimates include the present value discount rates applied to the pledges receivable and liabilities under remainder trusts, allowance for uncollectible pledges, fair market values of certain investments including real estate, partnership and member interests and depreciation of property and equipment. Actual results could differ significantly from those estimates.

UMF's investments are primarily invested in various types of investment securities within many financial markets. Investment securities are exposed to several risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

#### Investments

Investments are recorded at fair value. The fair values of all investments other than real estate and partnership and membership interests (which includes pooled investment funds) are based on quoted market prices and other observable inputs such as quoted prices for similar assets, quoted prices in inactive markets or inputs corroborated by observable market data. UMF's partnership and member interests are generally reported at the net asset value (NAV) reported by the fund managers, which is used as a practical expedient to estimate the fair value of the foundation's interest therein, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. As of June 30, 2023, UMF had no plans or intentions to sell investments at amounts different from NAV. UMF's real estate investments are initially recognized at fair value based on appraised values at the date of receipt and are subsequently carried at fair value. Both realized and unrealized gains and losses are classified in the accompanying statements of activities based on restrictions put in place by the donor.

#### (c) Pledges Receivable, Net

UMF obtains pledges through fund-raising projects in support of various activities. All pledges are classified as net assets with donor restrictions. A summary of pledges receivable as of June 30, 2024 and 2023 is as follows:

	2024	2023
Unconditional promises expected to be collected in:		
One year	\$ 19,164,604	\$ 15,861,646
Two to five years	37,542,621	37,512,398
More than five years	38,882,528	39,710,145
	95,589,753	93,084,189
Present value discounts (rates ranging		
from 0.73% to 4.31%)	(14,329,340)	(12,562,884)
	81,260,413	80,521,305
Allowances for uncollectible pledges	(3,622,968)	(3,179,935)
	\$ 77,637,445	\$ 77,341,370

## (d) Investments

Investments, aggregated by investment strategy, consist of the following at June 30, 2024 and 2023:

	2024	2023
Investment strategy:		
Fixed income:		
U.S. government securities	\$ 11,641,942	\$ 16,115,756
Corporate bonds	45,204,602	37,731,221
Other fixed income securities	27,654,072	26,875,188
Total fixed income	84,500,616	80,722,165
Equities:		
Common stocks	46,575,641	36,412,732
International common stock funds	924,380	688,484
Mutual funds	173,119,943	88,120,146
Total equities	220,619,964	125,221,362
Real estate owned	1,549,117	7,880,416
Other short-term investments	41,553,114	34,434,420
Pooled investment funds, at NAV	366,248,901	408,852,088
Total investments	\$714,471,712	\$657,110,451

The following schedule summarizes net investment income in the statement of activities for the years ended June 30, 2024 and 2023:

	2024	2023
Dividends and interest, net of expenses Net realized and unrealized gains	\$ 14,278,718 48,465,858	\$    9,196,365 25,887,029
	\$ 62,744,576	\$ 35,083,394

#### Fair Value Measurements

ASC Topic 820, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active

markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and
- Level 3: Significant unobservable inputs for the asset or liability that reflects the reporting entity's own estimates about the assumptions that market participants would use in pricing the asset or liability. These assumptions are based on audited financial statements provided by the general partner of the investment combined with additional third-party due diligence.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety. In accordance with Subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the fair value hierarchy table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the accompanying statement of financial position.

The following table presents the financial assets of UMF carried at fair value by level within the valuation hierarchy as of June 30, 2024 and 2023:

		2024				
		Level 1	Level 2	Level 3		Total
Investment strategy:						
Fixed income:						
U.S. Government securities	\$		11,641,942	_		11,641,942
Corporate bonds			45,204,602	_		45,204,602
Other fixed income securities		20,295,782	7,358,290			27,654,072
Total fixed income		20,295,782	64,204,834			84,500,616
Equities:						
Common stock		46,575,641	—	_		46,575,641
International common stock funds:		924,380	_	_		924,380
Mutual funds	_	173,119,943				173,119,943
Total equities		220,619,964	—	—		220,619,964
Real estate owned			_	1,549,117		1,549,117
Other short-term investments		41,553,114				41,553,114
	\$	282,468,860	64,204,834	1,549,117		348,222,811
Pooled investment funds, at NAV						366,248,901
Total investments					\$	714,471,712
Beneficial interest in trusts	\$	4,740,693	6,517,782	—		11,258,475

		2023				
		Level 1	Level 2	Level 3		Total
Investment strategy:						
Fixed income:						
U.S. Government securities	\$	_	16,115,756	—		16,115,756
Corporate bonds		_	37,731,221	—		37,731,221
Other fixed income securities		22,934,262	3,940,926			26,875,188
Total fixed income		22,934,262	57,787,903			80,722,165
Equities:						
Common stock		36,412,732	—	—		36,412,732
International common stock funds:		688,484	—	—		688,484
Mutual funds	_	88,120,146				88,120,146
Total equities		125,221,362	_	_		125,221,362
Real estate owned			_	7,880,416		7,880,416
Other short-term investments		34,434,420				34,434,420
	\$	182,590,044	57,787,903	7,880,416		248,258,363
Pooled investment funds, at NAV						408,852,088
Total investments					\$	657,110,451
Beneficial interest in trusts	\$	4,266,695	6,039,482	_		10,306,177

The table below represents a summary of the investments whose net asset value approximates fair value and the related unfunded commitments and redemption restrictions associated with each major category at June 30, 2024:

Investment	Fair Value	Unfunded Commitments	Redemption frequency (if eligible)	Redemption notice period	Expected life span of investment
Pooled investment funds, at NAV:					
Diversifying strategies	\$ 20,180,9	13 —	Semiannually	60 days	Indefinite
Event driven	18,2	37 —	Quarterly	60 days	Indefinite
Fixed income	29,886,6	- 28	Daily	5 days	Indefinite
Global equity	80,501,3	- 22	Various	None	Indefinite
Global equity-long only	17,541,1	38 —	Quarterly	90 days	Indefinite
Long/short equity fund	11,291,9	10 —	Quarterly	60 days	Indefinite
Natural resource private fund	8,134,8	30 13,801	No redemption feature	None	10 years
Relative value	19,330,9	50 —	Quarterly	65 days	Indefinite
Other	506,2	35 —	No redemption feature	None	Indefinite
Venture capital and private equity	178,856,6	78 86,265,347	No redemption feature	None	7 years to indefinite
	\$ 366,248,9	)1			
Real estate:					
Real estate owned	\$ 1,549,1	17	No redemption feature	None	Indefinite

#### (e) Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2024 and 2023 were restricted for the following purposes:

	2024	2023
Spendable:		
Academic and program support	\$ 253,696,022	\$ 226,587,420
Scholarship support	94,164,183	78,918,048
Faculty support	49,142,889	39,114,683
Library support	13,758,893	26,874,359
Total	\$ 410,761,987	\$ 371,494,510
Endowment:		
Academic and program support	\$ 80,895,421	\$ 80,356,981
Scholarship support	152,761,035	147,320,595
Faculty support	94,117,333	85,205,548
Library support	22,912,340	14,554,594
Total	350,686,129	327,437,718
Total net assets with donor restrictions	\$ 761,448,116	\$ 698,932,228

#### (f) Endowment Funds

The State of Mississippi adopted the UPMIFA effective July 1, 2012. The foundation's board of directors has determined its donor agreements provide for the preservation of the fair value of the original gift as of the date of the gift. As a result, the foundation segregates within the net asset class with donor restrictions, the original gift amount and amounts required to be retained by donor separate from the portion subject to appropriation.

Endowment net asset composition by type of fund as of June 30, 2024 and 2023 is as follows:

			2024	
	1	Without donor restrictions	With donor restrictions	Total
Donor-restricted endowment funds:				
Original donor-restricted gift amount				
and amounts required to be retained				
by donor	\$	—	350,686,129	350,686,129
Portion subject to appropriation		—	172,175,850	172,175,850
Board-designated quasi endowment		23,506,008		23,506,008
Total endowment funds	\$	23,506,008	522,861,979	546,367,987

		2023	
	Without	With	
	donor	donor	
	restrictions	s restrictions	Total
Donor-restricted endowment funds:			
Original donor-restricted gift amount			
and amounts required to be retained			
by donor	\$ _	- 327,437,718	327,437,718
Portion subject to appropriation		- 140,224,636	140,224,636
Board-designated quasi endowment	19,453,666	<u> </u>	19,453,666
Total endowment funds	\$ 19,453,666	6 467,662,354	487,116,020

Changes in endowment net assets for the years ended June 30, 2024 and 2023 is as follows:

	I	Without donor restrictions	With donor restrictions	Total
Endowment net assets, June 30, 2022	\$	17,963,593	424,984,721	442,948,314
Contributions and transfers to endowment Appropriation of expenditures Investment return:		2,674 (6,802)	33,090,388 (14,353,002)	33,093,062 (14,359,804)
Investment income Net appreciation	-	611,675 882,526	9,792,979 14,147,268	10,404,654 15,029,794
Endowment net assets, June 30, 2023	\$	19,453,666	467,662,354	487,116,020
Contributions and transfers to endowment Appropriation of expenditures Investment return: Investment income		2,314,060 (270,518) 705,170	23,178,396 (14,434,151) 36,213,832	25,492,456 (14,704,669) 36,919,002
Net appreciation		1,303,630	10,241,548	11,545,178
Endowment net assets, June 30, 2024	\$	23,506,008	522,861,979	546,367,987

## (g) Funds with Deficiencies

When unfavorable market fluctuations cause the fair value of certain donor-restricted endowments to be less than the historical cost (original gift/book value) of such funds, the fund is considered to be underwater, and this deficiency is recorded in net assets with donor restrictions. As of June 30, 2024, there were no endowments with a fair value below the amount of the gifts made to the endowment. As of June 30, 2023, endowments with a fair value below the amount of the gifts made to the endowment totaled \$7,884,000. The donor gifts to these endowments total \$8,135,000 for an underwater amount of \$251,000.

#### Note 26

# Significant Disclosures for the Discretely Presented Component Unit of the IHL System – University of Southern Mississippi Foundation

#### (a) Nature of Organization

The University of Southern Mississippi Foundation (USMF) is a nonprofit entity organized under the laws of the State of Mississippi to provide support to the University of Southern Mississippi (USM) and its students. USMF depends on the university to provide the staff and facilities for its operations.

Foundation Aviation Holdings, LLC was formed by the USMF in October 2008 as a single member limited liability company. The USMF's consolidated financial statements include the accounts of Foundation Aviation Holdings, LLC.

#### (b) Significant Accounting Policies

#### Basis of Accounting

The USMF consolidated financial statements are presented on the accrual basis of accounting and have been prepared to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and recorded as follows:

Net assets without donor restrictions – net assets available for use in general operations and not subject to donor or grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

Net assets with donor restrictions – net assets subject to donor or certain grantor-imposed restrictions. Some donorimposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and release from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless the use of the underlying net asset is restricted by explicit donor stipulations or by law. Expirations of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value as of the date of the gift. Contributions to be received after one year are discounted at a rate commensurate with the risks involved. Amortization of the discount is recorded as contribution revenue and recognized in accordance with donor-imposed restrictions, if any, on the contributions. Allowance is made for uncollectible contributions based upon management's judgment and analysis of the creditworthiness of the donors, past collection experience and other relevant factors.

Income and realized and unrealized gains (losses) on investments of restricted net assets are reported as follows:

- as increases (decreases) in net assets with donor restrictions that are perpetual in nature if the terms of the gift or the foundation's interpretation of relevant state law requires that they be added to the principal of a donorrestricted endowment fund;
- as increases (decreases) in net assets with donor restrictions that are temporary in nature in all other cases and released from restriction when appropriated for expenditure in accordance with donor agreements.

#### Use of Estimates

The USMF prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles, which require that management make estimates and assumptions that affect the reported amounts of assets and liabilities and revenues and expenses. Actual results could differ significantly from those estimates.

USMF's investments are held in various types of investment securities across a variety of markets. Investment securities are exposed to several risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

#### Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are recorded at fair value. Hedge funds, real estate investment funds and private equity funds are reported at the net asset value (NAV) reported by the fund managers, which is used as a practical expedient to estimate the fair value of the foundation's interest therein, unless it is probable that all or a portion of the investment will be sold for an amount different from NAV. At June 30, 2024 and 2023, USMF had no plans or intentions to sell investments at amounts different from NAV. Other investments, which consist primarily of donated assets and real estate for which the foundation is the owner and beneficiary are recorded at cost. Transactions are accounted for on a trade date basis.

## (c) Pledges Receivable, Net

Pledges receivable, net, are summarized as follows at June 30, 2024 and 2023:

	 2024	 2023
Unconditional promises expected to be collected in:		
Less than one year	\$ 2,974,772	\$ 1,853,498
One year to five years	4,777,331	2,068,111
More than five years	 	 19,558
	7,752,103	3,941,167
Present value discounts (rates ranging		
from 0.29% to 4.33%)	 (364,955)	 (134,653)
	7,387,148	3,806,514
Allowances for uncollectible pledges	 (331,600)	 (302,650)
	\$ 7,055,548	\$ 3,503,864

## (d) Investments

Investments, aggregated by investment strategy, consist of the following at June 30, 2024 and 2023:

	2024	2023
Fixed income	\$ 40,543,991	\$ 34,400,571
Equities:		
Mutual and common stock funds	81,096,868	71,076,292
Alternative investments:		
Hedge funds	27,547,223	23,905,361
Real estate investment funds	5,396,925	5,759,484
Private equity funds	11,081,547	7,592,628
Total alternative investments	44,025,695	37,257,473
Cash and cash equivalents	31,664	162
Investments held at cost	56,532	224,497
Total investments	\$ 165,754,750	\$ 142,958,995

The following schedule summarizes net investment income in the consolidated statement of activities for the year ended June 30, 2024 and 2023:

	2024	2023
Dividends and interest, net of expenses Net realized and unrealized gains	\$    2,841,182 14,687,052	\$    2,513,724 7,709,195
-	\$ 17,528,234	\$ 10,222,919

#### **Fair Value Measurements**

ASC Topic 820, *Fair Value Measurements*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and
- Level 3: Significant unobservable inputs for the asset or liability that reflects the reporting entity's own estimates about the assumptions that market participants would use in pricing the asset or liability. These assumptions are based on audited financial statements provided by the general partner of the investment combined with additional third-party due diligence.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety. In accordance with Subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the fair value hierarchy table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the accompanying consolidated statements of financial position.

The following table presents USMF's financial assets carried at fair value by level within the valuation hierarchy as of June 30, 2024 and 2023:

			20	24	
		Level 1	Level 2	Level 3	Total
Fixed income:					
Mutual funds	\$	40,543,991		—	40,543,991
Equities:					
Mutual and common stock		81,096,868			81,096,868
Total investments at fair value	\$	121,640,859			121,640,859
Investments measured at NAV or equiva	alent				44,025,695
Cash and cash equivalents					31,664
Other investments held at cost					56,532
Total investments					\$ 165,754,750
Amounts due from externally managed trusts	\$	_	_	13,397,807	13,397,807
	_		20	)23	
	-	Level 1	20 Level 2	)23 Level 3	Total
Fixed income:	_				
Mutual funds	\$	Level 1 34,400,571			<b>Total</b> 34,400,571
Mutual funds Equities:	\$	34,400,571			34,400,571
Mutual funds	\$				
Mutual funds Equities:	\$ 	34,400,571			34,400,571
Mutual funds Equities: Mutual and common stock	\$	34,400,571 71,076,292			34,400,571 71,076,292
Mutual funds Equities: Mutual and common stock Total investments at fair value	\$	34,400,571 71,076,292			34,400,571 71,076,292 105,476,863
Mutual funds Equities: Mutual and common stock Total investments at fair value Investments measured at NAV or equiv	\$	34,400,571 71,076,292			34,400,571 71,076,292 105,476,863 37,257,473
Mutual funds Equities: Mutual and common stock Total investments at fair value Investments measured at NAV or equiv Cash and cash equivalents	\$	34,400,571 71,076,292			34,400,571 71,076,292 105,476,863 37,257,473 162
Mutual funds Equities: Mutual and common stock Total investments at fair value Investments measured at NAV or equiv Cash and cash equivalents Other investments held at cost	\$	34,400,571 71,076,292			34,400,571 71,076,292 105,476,863 37,257,473 162 224,497

For the years ended June 30, 2024 and 2023, the changes in present value of amounts due from externally managed trusts classified as Level 3 are as follows:

	A	Amounts due		
	fre	from Externally		
	M	anaged Trusts		
Balance as of June 30, 2022	\$	10,266,352		
Change in value		1,726,080		
Distributions		(25,000)		
Balance as of June 30, 2023	\$	11,967,432		
Change in value		1,465,375		
Distributions		(35,000)		
Balance as of June 30, 2024	\$	13,397,807		

The following is a summary of the investments whose net asset value approximates fair value and the related unfunded commitments and redemption restrictions associated with each major category at June 30, 2024 and 2023:

		20	24	
	Net Asset	Unfunded	Redemption	Redemption
Investment	Value	Commitments	frequency	notice
Hedge funds	\$ 27,547,223	_	Quarterly	Various
Real estate investment funds	5,396,925	_	Quarterly	95 days
Private equity	11,081,547	13,242,281	None	None
Total	\$ 44,025,695	-		
		20	23	
	Net Asset	20 Unfunded	23 Redemption	Redemption
Investment	Net Asset Value			Redemption notice
Investment Hedge funds		Unfunded	Redemption	
	Value	Unfunded	Redemption frequency	notice
Hedge funds	Value \$ 23,905,361	Unfunded	Redemption frequency Quarterly	notice Various

#### (e) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30, 2024 and 2023:

	2024	2023
Subject to expenditure for specified purpose:		
Student financial aid	\$ 2,367,656	\$ 2,172,910
Academic divisions	2,907,327	2,922,143
Research	584,648	552,275
Operations and maintenance of plant	6,562,025	1,107,408
Library	56,540	128,382
Athletics	422,373	454,425
Faculty and staff support	40,480	53,316
Other restricted purposes	7,605,479	7,611,995
Total	 20,546,528	 15,002,854
Not subject to expenditure for specified purpose:		
Amounts due from externally managed trusts	88,886	80,015
Investments - Restricted for student trading	 108,564	 _
Total	 197,450	 80,015
Endowments:		
Original donor-restricted gift amount and amounts		
required to be maintained in perpetuity by donor:		
Student financial aid	62,617,878	58,568,219
Academic divisions	5,560,235	5,308,070
Research	827,334	801,980
Operations and maintenance of plant	5,688,732	5,681,427

	2024	2023
Library	3,088,073	3,084,769
Faculty and staff support	17,606,215	11,531,520
Other restricted purposes	6,059,816	5,955,931
Total	101,450,307	90,933,939
Subject to foundation endowment spending		
policy and appropriation:		
Student financial aid	20,341,847	15,880,899
Academic divisions	2,108,205	1,614,529
Research	180,693	102,153
Operations and maintenance of plant	1,404,894	986,184
Library	919,378	706,096
Faculty and staff support	4,524,604	3,044,406
Other restricted purposes	3,476,407	2,869,266
Total	32,956,028	25,203,533
Sub-Total endowments	134,406,335	116,137,472
Endowment not subject to spending policy or appropriations:		
Externally managed perpetual trust	3,879,489	3,456,130
Total endowments	138,285,824	119,593,602
Not subject to spending policy or appropriation -		
Restricted to endowment:		
Pledges and other receivables, net	2,368,428	2,507,996
Amounts due from externally managed trusts	9,429,432	8,431,287
Gift annuities	(6,781)	5,834
Cash surrender value of life insurance	2,217,095	2,195,944
Investments held at cost		167,965
Total	14,008,174	13,309,026
Total net assets with donor restrictions	\$ 173,037,976	\$ 147,985,497

## (f) Endowment Funds

The State of Mississippi adopted the UPMIFA effective July 1, 2012. The foundation's board of directors has determined its donor agreements provide for the preservation of the fair value of the original gift as of the date of the gift. As a result, the foundation segregates within the net asset class with donor restrictions, the original gift amount and amounts required to be retained by donor separate from the portion subject to appropriation.

Endowment net asset composition by type of fund as of June 30, 2024 and 2023 is as follows:

		2024	
	Without	With	
	donor	donor	
	restrictions	restrictions	Total
Board designated endowment funds	\$ 9,040,287	_	9,040,287
Donor-restricted funds functioning as endowments Donor-restricted endowment funds: Original donor-restricted gift amount and amounts	5,823,356	7,097,035	12,920,391
required to be maintained in perpetuity by donor		101,448,283	101,448,283
Accumulated investment gains	_	25,858,993	25,858,993
Sub-total	14,863,643	134,404,311	149,267,954
Externally managed perpetual trust		3,879,489	3,879,489
Total	\$ 14,863,643	138,283,800	153,147,443
	Without	2023 With	
	Without donor	With	
	Without donor restrictions		Total
Board designated endowment funds Donor-restricted funds functioning	donor	With donor	<b>Total</b> 9,190,508
Board designated endowment funds Donor-restricted funds functioning as endowments	donor restrictions	With donor	
Donor-restricted funds functioning as endowments Donor-restricted endowment funds: Original donor-restricted gift amount and amounts	donor restrictions \$ 9,190,508	With donor restrictions – 7,380,105	9,190,508 12,117,850
Donor-restricted funds functioning as endowments Donor-restricted endowment funds: Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	donor restrictions \$ 9,190,508	With donor restrictions — 7,380,105 90,931,916	9,190,508 12,117,850 90,931,916
Donor-restricted funds functioning as endowments Donor-restricted endowment funds: Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor Accumulated investment gains	donor         restrictions         \$ 9,190,508         4,737,745	With donor restrictions 7,380,105 90,931,916 17,823,428	9,190,508 12,117,850 90,931,916 17,823,428
Donor-restricted funds functioning as endowments Donor-restricted endowment funds: Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor Accumulated investment gains Sub-total	donor restrictions \$ 9,190,508	With donor restrictions  7,380,105 90,931,916 17,823,428 116,135,449	9,190,508 12,117,850 90,931,916 17,823,428 130,063,702
Donor-restricted funds functioning as endowments Donor-restricted endowment funds: Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor Accumulated investment gains	donor         restrictions         \$ 9,190,508         4,737,745	With donor restrictions 7,380,105 90,931,916 17,823,428	9,190,508 12,117,850 90,931,916 17,823,428

During the years ended June 30, 2024 and 2023, the foundation had the following endowment related activities:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets, June 30, 2022	\$ 12,058,780	108,744,890	120,803,670
Net investment gain Contributions Change in restrictions by donors Other	1,258,503 39,731 	6,549,055 5,291,023 (16,801) (4,432,718)	7,807,558 5,330,754 (16,801) (3,861,479)
Endowment net assets, June 30, 2023 Externally managed perpetual trust	\$ 13,928,253 	116,135,449 3,456,130	130,063,702 3,456,130
Total	\$ 13,928,253	119,591,579	133,519,832

Without donor	With donor	
restrictions	restrictions	Total
\$ 13,928,253	116,135,449	130,063,702
2,028,284	12,143,002	14,171,286
29,635	10,248,682	10,278,317
(14,021)	(33,164)	(47,185)
(1,108,508)	(4,089,658)	(5,198,166)
\$ 14,863,643 	134,404,311 3,879,489	149,267,954 3,879,489
\$ 14,863,643	138,283,800	153,147,443
	donor restrictions \$ 13,928,253 2,028,284 29,635 (14,021) (1,108,508) \$ 14,863,643	donor         donor           restrictions         restrictions           \$ 13,928,253         116,135,449           2,028,284         12,143,002           29,635         10,248,682           (14,021)         (33,164)           (1,108,508)         (4,089,658)           \$ 14,863,643         134,404,311

#### (g) Funds with Deficiencies

When unfavorable market fluctuations cause the fair value of certain donor-restricted endowments to be less than the historical cost (original gift/book value) of such funds, the fund is considered to be underwater, and this deficiency is recorded in net assets with donor restrictions. At June 30, 2024, there were no underwater funds. At June 30, 2023, 26 funds were underwater with an original gift value of \$3.1 million, fair value of \$3.0 million and deficiencies of \$84,191, \$8,857 of which is reported in net assets with donor restrictions.

**REQUIRED SUPPLEMENTARY INFORMATION** 

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Employer	Proportionate share of the net pension liability (%)	Proportionate share of the net pension liability (\$)		Cove	Estimated ered-employee rroll provided by PERS	Proportionate share of the net pension liability as a percentage of its covered- employee payroll	PERS fiduciary net position as a percentage of the total pension liability	
Alcorn State University:								
2015	0.47 %	\$	56,758,259	\$	28,572,870	199.00 %	67.00 %	
2016	0.46		71,034,832	•	28,709,073	247.43	61.70	
2017	0.46		82,196,659		29,437,759	279,22	57.47	
2018	0.46		75,934,194		29,303,410	259.13	61.49	
2019	0.45		75,156,617		28,855,149	260.46	62.54	
2020	0.43		75,787,222		28,057,270	270.12	61.59	
2021	0.42		80,909,069		27,829,874	290.73	58.97	
2022	0.38		55,460,320		24,948,845	222.30	70.44	
2023	0.35		71,695,816		23,979,075	298.99	59.93	
2024	0.33		83,259,969		24,538,914	339.30	55.70	
Delta State University:								
2015	0.28		33,537,396		16,883,175	199.00	67.00	
2016	0.27		42,181,402		17,047,771	247.43	61.70	
2017	0.26		47,229,076		16,914,533	279.22	57.47	
2018	0.27		44,338,880		17,110,610	259.13	61.49	
2019	0.27		44,872,460		17,228,044	260.46	62.54	
2020	0.27		48,336,405		17,894,673	270.12	61.59	
2021	0.26		51,106,285		17,578,764	290.73	58.97	
2022	0.27		39,435,132		17,739,908	222.30	70.44	
2023	0.27		56,240,562		18,809,977	298.99	59.93	
2024	0.27		67,805,076		19,983,948	339.30	55.70	
Jackson State University:								
2015	0.83		100,387,620		50,536,476	199.00	67.00	
2016	0.85		130,840,285		52,898,190	247.43	61.70	
2017	0.87		155,284,587		55,613,333	279.22	57.47	
2018	0.91		152,074,130		58,686,216	259.13	61.49	
2019	0.77		128,859,771		49,473,594	260.46	62.54	
2020	0.72		126,401,212		46,795,130	270.12	61.59	
2021	0.68		131,957,542		45,388,753	290.73	58.97	
2022	0.67		99,198,952		44,624,684	222.30	70.44	
2023	0.69		141,575,643		47,350,782	298.99	59.93	
2024	0.66		166,516,916		49,076,937	339.30	55.70	
Mississippi State Universit	y:							
2015	3.11		377,668,592		190,123,441	199.00	67.00	
2016	3.15		487,619,653		197,073,543	247.43	61.70	
2017	3.22		575,770,041		206,205,213	279.22	57.47	

Employer	Proportionate share of the net pension liability (%)	Proportionate share of the net pension liability (\$)	Estimated Covered-employee payroll provided by PERS	Proportionate share of the net pension liability as a percentage of its covered- employee payroll	PERS fiduciary net position as a percentage of the total pension liability	
2018	3.16 %	\$ 525,651,937	\$ 202,851,879	259.13 %	61.49 %	
2019	3.11	517,960,848	198,862,565		62.54	
2020	3.17	558,213,479	206,656,819	270.12	61,59	
2021	3.22	623,650,981	214,514,000	290.73	58.97	
2022	3.28	484,398,386	217,906,787	222.30	70.44	
2023	3.26	671,443,515	224,568,115	298.99	59.93	
2024	3.30	830,851,179	244,873,805	339.30	55.70	
Mississippi University for	Women:					
2015	0.22	27,087,951	13,636,438	199.00	67.00	
2016	0.23	35,499,410	14,347,232	247.43	61.70	
2017	0.23	41,584,769	14,893,092	279.22	57.47	
2018	0.24	39,274,129	15,156,095	259.13	61.49	
2019	0.23	38,566,359	14,806,921	260.46	62.54	
2020	0.22	39,373,621	14,576,551	270.12	61.59	
2021	0.23	43,996,647	15,133,299	290.73	58.97	
2022	0.23	33,515,640	15,077,023	222.30	70.44	
2023	0.23	47,621,034	15,927,126	298.99	59.93	
2024	0.23	58,315,739	17,187,190	339.30	55.70	
Mississippi Valley State U	Iniversity:					
2015	0.26	31,120,964	15,666,711	199.00	67.00	
2016	0.24	37,755,185	15,258,908	247.43	61.70	
2017	0.25	44,719,677	16,015,822	279.22	57.47	
2018	0.25	41,999,298	16,207,752	259.13	61.49	
2019	0.25	42,303,133	16,241,594	260.46	62.54	
2020	0.25	44,196,596	16,362,070	270.12	61.59	
2021	0.25	47,700,781	16,407,391	290.73	58.97	
2022	0.23	33,636,869	15,131,557	222.30	70.44	
2023	0.22	45,483,661	15,212,270	298.99	59.93	
2024	0.21	52,616,337	15,507,425	339.30	55.70	
University of Mississippi:						
2015	1.85	224,435,474	112,983,803	199.00	67.00	
2016	1.86	287,872,551	116,344,946	247.43	61.70	
2017	1.87	333,566,560	119,462,908	279.22	57.47	
2018	1.92	319,127,442	123,152,978	259.13	61.49	
2019	1.96	325,309,886	124,897,390	260.46	62.54	
2020	1.93	339,244,839	125,592,222	270.12	61.59	
2021	1.91	370,390,153	127,401,184	290.73	58.97	
2022	1.89	279,700,687	125,823,454	222.30	70.44	

Employer	Proportionate share of the net pension liability (%)	Proportionate share of the net pension liability (\$)	Estimated Covered-employee payroll provided by PERS	Proportionate share of the net pension liability as a percentage of its covered- employee payroll	PERS fiduciary net position as a percentage of the total pension liability	
2023	1.92 %	\$ 395,825,863	\$ 132,386,218	298.99 %	59.93 %	
2024	2.00	503,754,374	148,469,730	339.30	55.70	
University of Southern Mis			2.10,107,100			
2015	1.35	163,430,215	82,272,965	199.00	67.00	
2016	1.32	204,738,145	82,745,841	247.43	61.70	
2017	1.31	233,764,776	83,720,083	279.22	57.47	
2018	1.34	222,060,208	85,694,216	259.13	61.49	
2019	1.35	224,453,669	86,175,302	260.46	62.54	
2020	1.31	231,330,127	85,640,978	270.12	61.59	
2021	1.31	253,087,895	87,053,333	290.73	58.97	
2022	1.30	191,741,041	86,254,776	222.30	70.44	
2023	1.29	264,972,272	88,621,489	298.99	59.93	
2024	1.26	315,956,570	93,120,753	339.30	55.70	
University Medical Center:						
2015	6.76	821,435,313	413,521,568	199.00	67.00	
2016	7.04	1,087,561,173	439,542,508	247.43	61.70	
2017	7.22	1,288,831,062	461,579,562	279.22	57.47	
2018	7.30	1,212,970,916	468,091,930	259.13	61.49	
2019	7.41	1,232,363,510	473,145,740	260.46	62.54	
2020	7.73	1,360,163,256	503,547,517	270.12	61.59	
2021	7.74	1,498,101,899	515,294,356	290.73	58.97	
2022	7.50	1,108,966,743	498,869,086	222.30	70.44	
2023	7.35	1,512,260,832	505,784,264	298.99	59.93	
2024	7.26	1,826,554,940	538,334,023	339.30	55.70	
Executive Office:						
2015	0.10	13,082,977	6,586,146	199.00	67.00	
2016	0.11	16,593,427	6,706,305	247.43	61.70	
2017	0.11	20,018,666	7,169,448	279.22	57.47	
2018	0.10	18,081,464	6,977,734	259.13	61.49	
2019	0.11	17,819,021	6,841,321	260.46	62.54	
2020	0.11	18,717,421	6,929,397	270.12	61.59	
2021	0.10	20,183,265	6,942,333	290.73	58.97	
2022	0.10	14,717,078	6,620,483	222.30	70.44	
2023	0.10	20,904,852	6,991,747	298 <u>.</u> 99	59.93	
2024	0.10	25,377,284	7,479,356	339.30	55.70	
MS Commission for Volunt	eer Service					
2015	0.01	1,092,239	549,848	199.00	67.00	
2016	0.01	1,231,115	503,886	247.43	61.70	

Employer	Proportionate share of the net pension liability (%)	Proportionate share of the net pension liability (\$)		Estimated Covered-employee payroll provided by PERS		Proportionate share of the net pension liability as a percentage of its covered- employee payroll	PERS fiduciary net position as a percentage of the total pension liability
2017	0.01 %	\$	1,586,388	\$	568,146	279.22 %	57.47 %
2018	0.01		1,649,603		636,590	259.13	61.49
2019	0.01		1,652,816		634,570	260.46	62.54
2020	0.01		1,750,782		648,159	270.12	61.59
2021	0.01		1,925,718		662,379	290.73	58.97
2022	0.01		1,385,339		623,195	222.30	70.44
2023	0.01		1,851,627		619,287	298.99	59.93
2024	0.01		2,224,993		655,764	339.30	55.70
2015 Totals	<u> </u>	\$	1,850,037,000	\$	931,333,441	<u>    199.00 </u> %	<u> </u>
2016 Totals	15.54 %	\$	2,402,927,178	\$	971,178,203	247.43 %	61.70 %
2017 Totals	15.81 %	\$	2,824,552,261	\$	1,011,579,899	279.22 %	57.47 %
2018 Totals	15.96 %	\$	2,653,162,201	\$	1,023,869,410	259.13 %	61.49 %
2019 Totals	15.93 %	\$	2,649,318,090	\$	1,017,162,190	260.46 %	62.54 %
2020 Totals	16.16 %	\$	2,843,514,960	\$	1,052,700,786	270.12 %	61.59 %
2021 Totals	16.13 %	\$	3,123,010,235	\$	1,074,205,666	290.73 %	58.97 %
2022 Totals	15.85 %	\$	2,342,156,187	\$	1,053,619,798	222.30 %	70.44 %
2023 Totals	15.69 %	\$	3,229,875,677	\$	1,080,250,350	298.99 %	59.93 %
2024 Totals	15.64 %	\$	3,933,233,377	\$	1,159,227,845	339.30 %	55.70 %

Employer	Proportionate share of contributions	Required contributions	Contribution deficiency (excess)	Actual Covered <b>-</b> employee payroll	Contribution as a percentage of covered- employee payroll
Alcorn State University:					
2015	\$ 4,487,694	4,487,694	_	28,493,295	15.75 %
2016	4,578,969	4,578,969		29,072,819	15.75
2017	4,612,758	4,612,758	_	29,287,352	15.75
2018	4,445,215	4,445,215	_	28,223,587	15.75
2019	4,363,103	4,363,103	_	27,702,241	15.75
2020	4,789,190	4,789,190	_	27,524,080	17.40
2021	4,286,010	4,286,010	_	24,632,241	17.40
2022	4,124,495	4,124,495	<u> </u>	23,703,994	17.40
2023	4,249,407	4,249,407	<u> </u>	24,421,879	17.40
2024	4,668,323	4,668,323	<u> </u>	26,829,443	17.40
Delta State University:					
2015	2,664,943	2,664,943	—	16,920,273	15.75
2016	2,629,908	2,629,908		16,697,829	15.75
2017	2,650,434	2,650,434		16,828,152	15.75
2018	2,379,412	2,379,412	_	15,107,378	15.75
2019	2,725,784	2,725,784		17,306,565	15.75
2020	2,970,686	2,970,686	_	17,072,908	17.40
2021	3,051,947	3,051,947		17,539,925	17.40
2022	3,238,902	3,238,902	_	18,614,379	17.40
2023	3,441,325	3,441,325	<u> </u>	19,777,730	17.40
2024	3,304,392	3,304,392		18,990,759	17.40
Jackson State University:					
2015	8,271,356	8,271,356		52,516,546	15.75
2016	8,653,220	8,653,220	—	54,941,079	15.75
2017	8,714,352	8,714,352	—	55,329,219	15.75
2018	8,294,334	8,294,334		52,662,438	15.75
2019	7,274,360	7,274,360	—	46,186,413	15.75
2020	7,808,898	7,808,898	_	44,878,724	17.40
2021	7,674,848	7,674,848	—	44,108,322	17.40
2022	8,153,424	8,153,424	—	46,858,759	17.40
2023	8,449,058	8,449,058		48,557,805	17.40
2024	9,014,219	9,014,219	—	51,805,856	17.40
Mississippi State Universit	y:				
2015	30,812,946	30,812,946	—	195,637,752	15.75
2016	32,082,720	32,082,720	—	203,699,810	15.75
2017	32,311,407	32,311,407	—	205,151,790	15.75
2018	31,045,339	31,045,339	—	197,113,263	15.75
2019	32,163,084	32,163,084	—	204,210,057	15.75

Employer	Proportionate share of contributions	Required contributions	Contribution deficiency (excess)	Actual Covered- employee payroll	Contribution as a percentage of covered- employee payroll
2020	\$ 36,670,189	36,670,189		210,748,213	17.40 %
2021	37,491,151	37,491,151		215,466,385	17.40
2022	38,656,800	38,656,800	_	222,165,517	17.40
2023	42,179,640	42,179,640	_	242,411,724	17.40
2024	44,843,297	44,843,297	_	257,720,098	17.40
Mississippi University fo	or Women:				
2015	2,243,470	2,243,470	<u> </u>	14,244,254	15.75
2016	2,316,938	2,316,938	<u> </u>	14,710,717	15.75
2017	2,333,680	2,333,680		14,817,016	15.75
2018	2,311,505	2,311,505	<u> </u>	14,676,222	15.75
2019	2,267,113	2,267,113		14,394,367	15.75
2020	2,605,550	2,605,550		14,974,425	17.40
2021	2,593,446	2,593,446	_	14,904,862	17.40
2022	2,742,395	2,742,395	_	15,760,891	17.40
2023	2,960,187	2,960,187		17,012,569	17.40
2024	3,015,215	3,015,215	—	17,328,822	17.40
Mississippi Valley State	University:				
2015	2,384,644	2,384,644	—	15,140,597	15.75
2016	2,491,943	2,491,943	<u> </u>	15,821,860	15.75
2017	2,509,604	2,509,604	—	15,933,994	15.75
2018	2,536,037	2,536,037		16,101,822	15.75
2019	2,545,552	2,545,552		16,162,235	15.75
2020	2,823,856	2,823,856	—	16,229,057	17.40
2021	2,595,820	2,595,820		14,918,506	17.40
2022	2,617,906	2,617,906	_	15,045,437	17.40
2023	2,674,807	2,674,807	_	15,372,454	17.40
2024	2,752,581	2,752,581	_	15,819,431	17.40
University of Mississipp	i:				
2015	18,189,943	18,189,943	_	115,491,702	15.75
2016	18,587,600	18,587,600	_	118,016,508	15.75
2017	18,719,288	18,719,288	—	118,852,622	15.75
2018	19,505,230	19,505,230	_	123,842,730	15.75
2019	19,541,619	19,541,619	_	124,073,771	15.75
2020	21,929,628	21,929,628	_	126,032,345	17.40
2021	21,641,091	21,641,091	—	124,374,086	17.40
2022	22,793,811	22,793,811	—	130,998,914	17.40
2023	25,581,184	25,581,184	—	147,018,299	17.40
2024	28,509,128	28,509,128	—	163,845,563	17.40

	Proportionate share of	Required	Contribution deficiency	Actual Covered-employee	Contribution as a percentage of covered- employee
Employer	contributions	contributions	(excess)	payroll	payroll
University of Southern M	Miss:				
2015	\$ 12,934,612	12,934,612	—	82,124,521	15.75 %
2016	13,009,957	13,009,957	—	82,602,902	15.75
2017	13,118,547	13,118,547	—	83,292,362	15.75
2018	13,456,220	13,456,220	—	85,436,317	15.75
2019	13,321,459	13,321,459	—	84,580,692	15.75
2020	13,777,396	13,777,396	—	79,180,437	17.40
2021	14,836,009	14,836,009	—	85,264,420	17.40
2022	15,254,661	15,254,661	—	87,670,466	17.40
2023	16,033,951	16,033,951	—	92,149,144	17.40
2024	16,323,484	16,323,484	—	93,813,126	17.40
University Medical Cent	ær:				
2015	68,736,092	68,736,092	—	436,419,632	15.75
2016	71,818,771	71,818,771	—	455,992,197	15.75
2017	72,327,391	72,327,391	—	459,221,530	15.75
2018	73,927,567	73,927,567	—	469,381,378	15.75
2019	78,391,851	78,391,851	—	497,726,038	15.75
2020	88,706,272	88,706,272	—	509,806,161	17.40
2021	85,783,197	85,783,197	—	493,006,879	17.40
2022	87,049,388	87,049,388	—	500,283,839	17.40
2023	92,705,250	92,705,250	—	532,788,793	17.40
2024	91,100,768	91,100,768	—	523,567,632	17.40
Executive Office:					
2015	1,048,459	1,048,459	—	6,656,883	15.75
2016	959,854	959,854	—	6,094,311	15.75
2017	1,123,420	1,123,420	—	7,132,825	15.75
2018	1,068,031	1,068,031	—	6,781,148	15.75
2019	1,078,124	1,078,124	—	6,845,232	15.75
2020	1,194,824	1,194,824	—	6,866,805	17.40
2021	1,138,221	1,138,221	—	6,541,500	17.40
2022	1,203,862	1,203,862	—	6,918,747	17.40
2023	1,288,072	1,288,072	—	7,402,713	17.40
2024	1,282,462	1,282,462	—	7,370,471	17.40
MS Commission for Volu	unteer Service:				
2015	78,708	78,708	—	499,733	15.75
2016	88,482	88,482	—	561,790	15.75
2017	89,025	89,025	—	565,238	15.75
2018	99,080	99,080	—	629,080	15.75
2019	100,856	100,856	_	640,356	15.75

Employer	roportionate share of ontributions	Required contributions	Contribution deficiency (excess)	Actual Covered-employee payroll	Contribution as a percentage of covered- employee payroll
2020	\$ 114,024	114,024	_	655,310	17.40 %
2021	107,124	107,124	—	615,655	17.40
2022	106,561	106,561	—	612,420	17.40
2023	112,921	112,921	—	648,971	17.40
2024	 105,934	105,934		608,816	17.40
2015 Totals	\$ 151,852,867	151,852,867		964,145,187	<u> </u>
2016 Totals	\$ 157,218,362	157,218,362		998,211,822	15.75 %
2017 Totals	\$ 158,509,906	158,509,906		1,006,412,102	15.75 %
2018 Totals	\$ 159,067,970	159,067,970		1,009,955,364	15.75 %
2019 Totals	\$ 163,772,905	163,772,905		1,039,827,967	15.75 %
2020 Totals	\$ 183,390,513	183,390,513		1,053,968,466	17.40 %
2021 Totals	\$ 181,198,864	181,198,864		1,041,372,782	17.40 %
2022 Totals	\$ 185,942,205	185,942,205		1,068,633,363	17.40 %
2023 Totals	\$ 199,675,802	199,675,802		1,147,562,081	17.40 %
2024 Totals	\$ 204,919,803	204,919,803		1,177,700,017	17.40 %

Schedule of Proportionate Share of the Net OPEB Liability of the Mississippi State and School Employees' Life and Health Insurance Plan June 30, 2024

Employer	Proportionate share of the net OPEB liability (%)	S	oportionate hare of the net OPEB tability (\$)	Cove	ered-employee payroll	Proportionate share of the net OPEB liability as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability
Alcorn State University:							
2018	0.58 %	\$	4,553,690	\$	26,074,744	17.46 %	0.00 %
2019	0.57	•	4,425,422		25,875,362	17.10	0.00
2020	0.56		4,718,847		25,466,787	18.53	0.00
2021	0.55		4,285,131		26,537,344	16.15	0.00
2022	0.49		3,180,116		23,295,570	13.54	0.00
2023	0.48		2,351,215		23,586,989	10.03	0.00
2024	0.46		2,526,540		24,481,430	10.40	0.00
Delta State University:							
2018	0.41		3,212,943		18,397,530	17.46	0.00
2019	0.42		3,268,272		19,109,522	17.10	0.00
2020	0.42		3,556,677		19,194,756	18.53	0.00
2021	0.41		3,181,438		19,702,296	16.15	0.00
2022	0.41		2,661,875		19,492,212	13.54	0.00
2023	0.42		2,068,551		20,638,615	10.03	0.00
2024	0.40		2,234,156		21,288,200	10.40	0.00
Jackson State University:							
2018	1.01		7,923,756		45,371,973	17.46	0.00
2019	0.93		7,183,715		42,003,040	17.10	0.00
2020	0.87		7,374,236		39,797,448	18.53	0.00
2021	0.82		6,385,068		39,542,017	16.15	0.00
2022	0.82		5,253,081		38,984,424	13.54	0.00
2023	0.83		4,109,674		40,785,835	10.03	0.00
2024	0.81		4,505,290		43,108,605	10.40	0.00
Mississippi State University	<b>7:</b>						
2018	3.85		30,245,677		173,188,825	17.46	0.00
2019	3.84		29,735,714		173,864,154	17.10	0.00
2020	3.90		33,054,895		178,391,432	18.53	0.00
2021	3.98		31,009,098		192,035,910	16.15	0.00
2022	4.15		26,742,421		197,299,217	13.54	0.00
2023	4.17		20,546,848		204,911,965	10.03	0.00
2024	4.29		23,746,723		228,315,945	10.40	0.00
Mississippi University							
for Women:							
2018	0.30		2,342,410		13,412,798	17.46	0.00
2019	0.31		2,364,085		13,822,757	17.10	0.00
2020	0.30		2,567,364		13,855,612	18.53	0.00

Schedule of Proportionate Share of the Net OPEB Liability of the Mississippi State and School Employees' Life and Health Insurance Plan June 30, 2024

Employer	Proportionate share of the net OPEB liability (%)	Proportionate share of the net OPEB liability (\$)		Cov	ered-employee payroll	Proportionate share of the net OPEB liability as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability	
2021	0.31	\$	2,421,117	\$	14,993,708	16.15	0.00 %	
2022	0.32		2,037,630		15,213,434	13.54	0.00	
2023	0.32		1,592,366		15,724,659	10.03	0.00	
2024	0.34		1,851,477		18,094,970	10.40	0.00	
Mississippi Valley State								
University:								
2018	0.40		3,175,395		18,182,528	17.46	0.00	
2019	0.40		3,080,141		18,009,522	17.10	0.00	
2020	0.39		3,314,930		17,890,090	18.53	0.00	
2021	0.37		2,917,487		18,067,671	16.15	0.00	
2022	0.35		2,243,749		16,639,693	13.54	0.00	
2023	0.34		1,609,889		16,707,450	10.03	0.00	
2024	0.32		1,774,082		17,030,560	10.40	0.00	
University of Mississippi:								
2018	2.52		19,806,214		113,411,739	17.46	0.00	
2019	2.62		20,248,697		118,393,742	17.10	0.00	
2020	2.63		22,349,145		120,614,392	18.53	0.00	
2021	2.67		20,806,654		128,853,307	16.15	0.00	
2022	2.65		17,066,623		125,986,247	13.54	0.00	
2023	2.68		13,202,158		131,694,021	10.03	0.00	
2024	2.81		15,565,136		149,549,605	10.40	0.00	
University of Southern								
Mississippi:								
2018	1.79		14,037,705		80,380,864	17.46	0.00	
2019	1.82		14,044,422		82,117,466	17.10	0.00	
2020	1.80		15,274,063		82,431,424	18.53	0.00	
2021	1.80		13,981,862		86,588,121	16.15	0.00	
2022	1.79		11,548,533		85,100,144	13.54	0.00	
2023	1.81		8,920,294		88,942,604	10.03	0.00	
2024	1.83		10,126,798		97,393,515	10.40	0.00	
University of Mississippi								
Medical Center:								
2018	7.35		57,663,711		330,186,370	17.46	0.00	
2019	7.34		56,789,549		332,047,403	17.10	0.00	
2020	7.60		64,529,186		348,252,627	18.53	0.00	
2021	7.76		60,353,305		373,761,386	16.15	0.00	
2022	7.46		47,990,300		354,663,171	13.54	0.00	

Schedule of Proportionate Share of the Net OPEB Liability of the Mississippi State and School Employees' Life and Health Insurance Plan June 30, 2024

Employer	Proportionate share of the net OPEB liability (%)	roportionate share of the net OPEB liability (\$)	Cov	rered-employee payroll	Proportionate share of the net OPEB liability as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2023	7.15 %	\$ 35,246,134	\$	351,347,854	10.03	0.00 %
2024	7.27	40,228,560		386,913,035	10.40	0.00
Executive Office:						
2018	0.09	712,832		4,081,723	17.46	0.00
2019	0.09	691,744		4,044,610	17.10	0.00
2020	0.09	759,685		4,099,885	18.53	0.00
2021	0.08	661,048		4,093,796	16.15	0.00
2022	0.09	547,687		4,278,778	13.54	0.00
2023	0.09	441,900		4,422,560	10.03	0.00
2024	0.09	 497,053		4,789,845	10.40	0.00
2018 Totals	<u>18.31</u> %	\$ 143,674,333	\$	822,689,094	<u> </u>	0.00 %
2019 Totals	18.34 %	\$ 141,831,761	\$	829,287,578	17.10 %	0.00 %
2020 Totals	18.56 %	\$ 157,499,028	\$	849,994,451	18.53 %	0.00 %
2021 Totals	18.76 %	\$ 146,002,208	\$	904,175,557	16.15 %	0.00 %
2022 Totals	18.53 %	\$ 119,272,015	\$	880,952,889	13.54 %	0.00 %
2023 Totals	18.29 %	\$ 90,089,029	\$	898,762,552	10.03 %	0.00 %
2024 Totals	18.62 %	\$ 103,055,815	\$	990,965,710	10.40 %	0.00 %

See accompanying independent auditors' report.

Schedule of Proportionate Share of Employer Contributions to the Mississippi State and School Employees' Life and Health Insurance Plan June 30, 2024

Employer	I	ntractually equired ntribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
Alcorn State University:						
2018	\$	253,468	179,174	74,294	26,074,744	0.69 %
2019		269,284	197,080	72,204	25,875,362	0.76
2020		258,131	189,145	68,986	25,466,787	0.74
2021		274,109	170,891	103,218	26,537,344	0.64
2022		288,561	126,734	161,827	23,295,570	0.54
2023		232,090	96,374	135,715	23,586,989	0.41
2024		181,806	111,619	70,187	24,481,430	0.46
Delta State University:						
2018		178,839	126,420	52,420	18,397,530	0.69
2019		198,872	145,548	53,324	19,109,522	0.76
2020		194,558	142,562	51,996	19,194,756	0.74
2021		203,509	126,876	76,633	19,702,296	0.64
2022		241,449	106,042	135,407	19,492,212	0.54
2023		203,078	84,328	118,751	20,638,615	0.41
2024		158,092	97,060	61,032	21,288,200	0.46
Jackson State University:						
2018		441,053	311,776	129,277	45,371,973	0.69
2019		437,124	319,917	117,207	42,003,040	0.76
2020		403,386	295,581	107,806	39,797,448	0.74
2021		408,437	254,637	153,800	39,542,017	0.64
2022		482,898	212,085	270,813	38,984,424	0.54
2023		401,322	166,647	234,674	40,785,835	0.41
2024		320,136	196,547	123,590	43,108,605	0.46
Mississippi State University:						
2018		1,683,539	1,190,076	493,462	173,188,825	0.69
2019		1,809,398	1,324,240	485,159	173,864,154	0.76
2020		1,808,173	1,324,937	483,236	178,391,432	0.74
2021		1,983,574	1,236,645	746,928	192,035,910	0.64
2022		2,443,935	1,073,356	1,370,579	197,299,217	0.54
2023		2,016,278	837,253	1,179,026	204,911,965	0.41
2024		1,695,537	1,040,969	654,568	228,315,945	0.46
Mississippi University for Women:						
2018		130,383	92,167	38,217	13,412,798	0.69
2019		143,853	105,281	38,572	13,822,757	0.76
2020		140,440	102,907	37,533	13,855,612	0.74
2021		154,873	96,554	58,318	14,993,708	0.64
2022		188,448	82,765	105,683	15,213,434	0.54

## Schedule of Proportionate Share of Employer Contributions to the Mississippi State and School Employees' Life and Health Insurance Plan June 30, 2024

Employer	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
2023	\$ 154,726	64,250	90,477	15,724,659	0.41 %
2024	134,378	82,501	51,877	18,094,970	0.46
Mississippi Valley State					
University:					
2018	176,749	124,942	51,807	18,182,528	0.69
2019	187,424	137,170	50,255	18,009,522	0.76
2020	181,334	132,872	48,462	17,890,090	0.74
2021	186,624	116,350	70,275	18,067,671	0.64
2022	206,115	90,524	115,591	16,639,693	0.54
2023	164,397	68,265	96,132	16,707,450	0.41
2024	126,474	77,648	48,826	17,030,560	0.46
University of Mississippi:					
2018	1,102,456	779,315	323,141	113,411,739	0.69
2019	1,232,120	901,748	330,371	118,393,742	0.76
2020	1,222,546	895,819	326,727	120,614,392	0.74
2021	1,330,949	829,771	501,178	128,853,307	0.64
2022	1,560,585	685,396	875,189	125,986,247	0.54
2023	1,295,834	538,090	757,743	131,694,021	0.41
2024	1,110,596	681,847	428,750	149,549,605	0.46
University of Southern					
Mississippi:					
2018	781,368	552,341	229,027	80,380,864	0.69
2019	854,594	625,449	229,144	82,117,466	0.76
2020	835,524	612,229	223,295	82,431,424	0.74
2021	894,384	557,598	336,787	86,588,121	0.64
2022	1,054,131	462,966	591,165	85,100,144	0.54
2023	875,171	363,412	511,759	88,942,604	0.41
2024	723,271	444,050	279,221	97,393,515	0.46
University of Mississippi					
Medical Center:					
2018	3,209,684	2,268,893	940,791	330,186,370	0.69
2019	3,455,606	2,529,046	926,561	332,047,403	0.76
2020	3,529,884	2,586,518	943,366	348,252,627	0.74
2021	3,860,649	2,406,895	1,453,754	373,761,386	0.64
2022	4,393,194	1,929,454	2,463,740	354,663,171	0.54
2023	3,457,168	1,435,577	2,021,591	351,347,854	0.41
2024	2,873,322	1,764,066	1,109,257	386,913,035	0.46

## Schedule of Proportionate Share of Employer Contributions to the Mississippi State and School Employees' Life and Health Insurance Plan June 30, 2024

Employer	ontractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
Executive Office:					
2018	\$ 39,678	28,048	11,630	4,081,724	0.69 %
2019	42,092	30,806	11,286	4,044,612	0.76
2020	41,556	30,450	11,106	4,099,885	0.74
2021	42,286	26,363	15,923	4,093,796	0.64
2022	53,001	23,278	29,723	4,278,778	0.54
2023	43,517	18,070	25,447	4,422,560	0.41
2024	 35,571	21,839	13,732	4,789,845	0.46
2018 Totals	\$ 7,997,218	5,653,152	2,344,066	822,689,094	0.69 %
2019 Totals	\$ 8,630,368	6,316,285	2,314,083	829,287,578	0.76 %
2020 Totals	\$ 8,615,532	6,313,021	2,302,512	849,994,451	0.74 %
2021 Totals	\$ 9,339,393	5,822,581	3,516,812	904,175,557	0.64 %
2022 Totals	\$ 10,912,317	4,792,599	6,119,718	880,952,889	0.54 %
2023 Totals	\$ 8,843,581	3,672,266	5,171,315	898,762,552	0.41 %
2024 Totals	\$ 7,359,183	4,518,143	2,841,040	990,965,710	0.46 %

See accompanying independent auditors' report.

## 1. Net pension liability

## (a) Schedule of Proportionate Share of the Net Pension Liability

This schedule presents historical trend information about the IHL System's proportionate share of the net pension liability for its employees who participate in the PERS. The net pension liability is measured as the total pension liability less the amount of the fiduciary net position of the plan. Trend information will be accumulated to display a ten-year presentation.

## (b) Schedule of Proportionate Share of Contributions to the PERS defined benefit plan

The required contributions and percentage of those contributions actually made are presented in the schedule. Trend information will be accumulated to display a ten-year presentation.

## (c) Changes of Assumptions and in Benefit Provisions (pension plan)

## Changes of assumptions:

## 2024

- The investment rate of return assumption was changed from 7.55% to 7.00%;
- The assumed load for administrative expenses was decreased from 0.28% to 0.26% of payroll;
- Withdrawal rates, disability rates and service retirement rates were adjusted to reflect actual experience more closely;
- The percentage of participants assumed to receive a deferred benefit upon attaining the eligibility requirements for retirement was increased from 60% to 65%;
- For married members, the number of years that a male is assumed to be older than his spouse was changed from 3 years to 2 years;
- The assumed amount of unused sick leave at retirement was increased from 0.50 years to 0.55 years; and
- The assumed average number of years of military service that participants will have at retirement was decreased from 0.25 years to 0.20 years.

## 2023

• There were no changes of assumptions.

## 2022

- The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
  - For males, 95% of male rates up to age 60, 110% for ages 61 to 75, and 101% for ages above 77;
  - For females, 84% of the female rates up to age 72, 100% for ages above 76; and
  - Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of disabled mortality was changed to PubG.H-2010 Disabled Table for disabled retirees with the following adjustments:
  - $\circ$  ~ For males, 134% of male rates at all ages;
  - For females, 121% of female rates at all ages; and
  - $\circ\,$  Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The expectation of contingent annuitant mortality was based on the PubS.H-2010(B) Contingent Annuitant Table with the following adjustments:
  - For males, 97% of male rates at all ages;
  - For females, 110% of female rates at all ages;
  - $\circ\,$  Projection scale MP-2020 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 2.75% to 2.40%;

- The wage inflation assumption was reduced from 3.00% to 2.65%;
- The investment rate of return assumption was changed from 7.75% to 7.55%;
- The assumed load for administrative expenses was increased from 0.25% to 0.28% of payroll;
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to reflect actual experience more closely;
- The percentage of active member disabilities assumed to be in the line of duty was increased from 9% to 12%; and
- The percentage of active member deaths assumed to be in the line of duty was decreased from 6% to 4%.
   2020
- The expectation of retired life mortality was changed to 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; and
  - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
- The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:
  - For males, 137% of male rates at all ages;
  - For females, 115% of female rates at all ages; and
  - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
- The price inflation assumption was reduced from 3.00% to 2.75%;
- The wage inflation assumption was reduced from 3.25% to 3.00%;
- Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience; and
- The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

2018

- The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022;
- The wage inflation assumption was reduced from 3.75% to 3.25%;
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience; and
- The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

2017

• The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.

2016

- The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2016;
- The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2016;
- Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience;
- Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience; and
- The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

Change in benefit provisions:

## 2018 - 2024

There were no changes in benefit provisions.

2017

• Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

## 2. Net OPEB liability

## (a) Schedule of Proportionate Share of the Net OPEB Liability

This schedule presents historical trend information about the IHL System's proportionate share of the net OPEB liability for its employees who participate in the State and School Employees' Life and Health Insurance Plan. The net OPEB liability is measured as the total OPEB liability less the amount of the fiduciary net position of the plan. Trend information will be accumulated to display a ten-year presentation.

## (b) Schedule of Proportionate Share of Employer Contributions to the State and School Employees' Life and Health Insurance Plan

The required contributions and percentage of those contributions actually made are presented in the schedule. Trend information will be accumulated to display a ten-year presentation.

## (c) Changes of Assumptions and to Benefit Terms (OPEB plan)

Changes of assumptions:

2024

- The SEIR was changed from 3.37% for the prior measurement date to 3.66% to the current measurement date. Withdrawal rates, disability rates, service retirement rates and salary merit rates were adjusted to reflect actual experience more closely.
- 2023
- The SEIR was changed from 2.13% for the prior measurement date to 3.37% to the current measurement date.

2022

• The SEIR was changed from 2.19% for the prior measurement date to 2.13% to the current measurement date.

2021

• The SEIR was changed from 3.50% for the prior measurement date to 2.19% to the current measurement date.

2020

• The SEIR was changed from 3.89% for the prior measurement date to 3.50% to the current measurement date.

2019

• The SEIR was changed from 3.56% for the prior measurement date to 3.89% to the current measurement date.

Changes to benefit terms:

## 2024

• The schedule of monthly retiree contributions was increased as of January 1, 2024. In addition, the medical deductible was increased for the Base Family coverage beginning January 1, 2024.

## 2023

- The schedule of monthly retiree contributions was increased as of January 1, 2023. In addition, the innetwork medical deductible was increased for the Select coverage beginning January 1, 2023.
   2022
- The schedule of monthly retiree contributions was increased as of January 1, 2022. In addition, the innetwork medical deductible was increased for the Select coverage beginning January 1, 2022.

## 2021

• The schedule of monthly retiree contributions was increased as of January 1, 2021. In addition, the deductibles and coinsurance maximums were increased for Select coverage, and the coinsurance maximums were increased for the Base Coverage beginning January 1, 2021.

**COMBINING SUPPLEMENTARY INFORMATION** 

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# MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi Combining Statement of Net Position Information June 30, 2024

	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Southern Mississi ppi	University of Mississippi Medical Center	IHL Board Office	MCVS	Elimination entries	Total
Assets													
Current assets:	000112007	r 100 010	200 200 01		200,000,1	000000000000000000000000000000000000000		CCC 102 00 1		CO1 111 C1	(00E 404)		101 001 212
Casn and casn equivalents Short-term investments	3 594 768	360.208 360.208	24,332,892	202,884,493 32 422 304	5,400,293	36,479,870 2.091.281	40,397,389 246 420 983	120,725,223 8 009 733	104,156,177 205 215 576	12,141,592 24 728 303	(805,404) 412 530		/ 10, 130,485 5 23 255 686
Accounts receivable net	18.065.258	6210237	42 729 776	126347788	5 277 522	6 9 7 8 3 0 9	70464135	37 068 837	201031785	4 474 984	1 534 901	(7 993 582)	517,189,950
Student notes receivable, net	681,646	556,726		1,442,952	1,462		6,655,567	1,355,023	958,667	714,311			12,366,354
Inventories	295,601	407,771	422,815	2,862,299	I	411,032	1,203,898	205,802	38,407,720	1,083,388	I	I	45,300,326
Prepaid expenses	I	İ	6,036,366	5,213,071	284,079	100,906	3,331,331	7,097,111	14,501,694	59,078	I	I	36,623,636
Other current assets	I	I		1,500,950		I	I	I	3,499,792		1	1	5,000,742
Total current assets	92,508,481	13,141,754	108,521,849	432,673,857	10,963,356	46,061,398	368,473,303	174,461,729	567,771,411	43,201,656	1,081,967	(2,993,582)	1,855,867,179
Noncurrent assets:													
Restricted cash and cash equivalents	2,338,213	(300,605)	60,284	73,978,445	322,818	I	9,504,177	10,525,468	147,574,656	I	I	I	244,003,456
Restricted investments	1,058,330	I	I	I	I	552,340	I	I	54,670,003	1	I	I	56,280,673
Endow ments investments	19,787,828	I	60,978,291	53,570,145	4,052,827	4,273,893	111,519,542	11,036,275	112,192,994	19,500,364	I	I	396,912,159
Other long-term investments	I	I	I	65,592,801	9,966,120	1,372,335	322,334,270	51,257,601	256,672,648	49,837,157	267,446	I	757,300,378
Student notes receivable, net	I	483,398	1,231,441	15,736,177	16,817	I	26,652,795	5,595,865	2,863,037	11,622,108	Ι	I	64,201,638
Beneficial interest in irrevocable trust	Ι	I	I	Ι	I	I	Ι	I	47,374,211	Ι	I	I	47,374,211
Capital assets, net	161,956,860	133,685,944	249,466,622	1,354,467,489	126,649,291	108,704,227	1,270,273,753	583,727,823	984,552,956	4,316,552	2,392	I	4,977,803,909
Other noncurrent assets		1,144,730	87,030	24,847,166		115,382	18,963,848	1,285,693	2,842,094			(1,578,984)	47,706,959
Total noncurrent assets	185,141,231	135,013,467	311,823,668	1,588,192,223	141,007,873	115,018,177	1,759,248,385	663,428,725	1,608,742,599	85,276,181	269,838	(1,578,984)	6,591,583,383
Total assets	277,649,712	148,155,221	420,345,517	2,020,866,080	151,971,229	161,079,575	2,127,721,688	837,890,454	2,176,514,010	128,477,837	1,351,805	(4,572,566)	8,447,450,562
Deferred outflows of resources	24,333,306	16,496,662	45,870,472	222,061,919	14,729,336	12,829,462	138,078,910	84,858,011	447,091,549	6,076,707	509,952	I	1,012,936,286
Total assets and deferred outflows of resources	\$ 301,983,018	164,651,883	466,215,989	2,242,927,999	166,700,565	173,909,037	2,265,800,598	922,748,465	2,623,605,559	134,554,544	1,861,757	(4,572,566)	9,460,386,848

# MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi Combining Statement of Net Position Information June 30, 2024

	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Southern Mississippi	University of Mississippi Medical Center	IHL Board Office	MCVS	Elimination entries	Total
Liabilities													
Current liabilities: Accounts payable and accrued liabilities Unearned revenues Accrued leave liabilities – current portion Long-tern liabilities – current portion Other current liabilities	<ul> <li>\$ 5,887,855</li> <li>\$ 3,097,340</li> <li>\$ 573,449</li> <li>\$ 1,754,546</li> <li>\$ 995,040</li> </ul>	5,210,550 1,610,623 389,076 639,811	19,421,750 14,364,325 434,276 6,623,9 <u>2</u> 8	52,653,075 23,170,540 3,036,022 16,614,844	2,946,664 1,313,524 52,532 255,835 336,917	2,632,162 1,335,520 278,047 747,284 94,481	64,192,856 72,028,647 2,143,000 25,157,934 118,022	25,975,788 17,372,730 1,306,602 9,625,988 42,604	168,885,796 29,452,050 6,565,625 45,855,739 95,062,268	2,911,947 — 32,502 7,085,630 361,459	366,663  14,896	— — (2,993,582)	351,085,106 163,745,299 14,826,027 111,367,957 97,010,791
Total current liabilities	12,308,230	7,850,060	40,844,279	95,474,481	4,905,472	5,087,494	163,640,459	54,323,712	345,821,478	10,391,538	381,559	(2,993,582)	738,035,180
Noncurrent liabilities: Accrued leave liabilities Deposits refundable Long-term liabilities Net opension liability Net OPEB liability Other long-term liabilities	2,625,445 675,779 39,442,005 83,259,969 2,526,540	1,167,228 108,996 9,990,469 67,805,076 2,234,156	5,597,331 452,201 78,818,334 166,516,916 4,505,290 1,912,787	25,866,210 52,274 357,715,833 830,851,179 23,746,723 2,438,586	1,260,766 273,184 58,315,739 1,851,477 249,466	1,144,395 31,474 13,489,535 52,616,337 1,774,082	20,908,590 95,900 262,793,194 503,754,374 15,565,136 4,928,100	10,571,594 2,806 131,546,165 315,956,570 10,126,798 13,841,064	63,583,304 529,177,117 1,826,554,940 40,228,560 1,390,689	814,659 	39,279 	(1,578,984)	133,578,801 1,419,430 1,446,613,241 3,933,233,377 103,055,815 24,760,692
Total noncurrent liabilities	128,529,738	81,305,925	257,802,859	1,240,670,805	61,950,632	69,055,823	808,045,294	482,044,997	2,460,934,610	51,635,385	2,264,272	(1,578,984)	5,642,661,356
Total liabilities	140,837,968	89,155,985	298,647,138	1,336,145,286	66,856,104	74,143,317	971,685,753	536,368,709	2,806,756,088	62,026,923	2,645,831	(4, 572, 566)	6,380,696,536
Deferred inflows of resources	7,693,783	2,097,376	4,519,792	26,514,723	667,530	3,850,528	14,155,045	10,665,662	100,526,629	323,342	74,988	1	171,089,398
Total liabilities and deferred inflows of resources	\$ 148,531,751	91,253,361	303,166,930	1,362,660,009	67,523,634	77,993,845	985,840,798	547,034,371	2,907,282,717	62,350,265	2,720,819	(4,572,566)	6,551,785,934
Net Position													
Net investment in capital assets Restricted for: Nonexpendable:	\$ 124,129,372	123,420,944	177,919,933	1,058,690,528	126,115,369	94,540,572	979,223,198	448,233,725	543,747,571	3,788,900	2,392	I	3,679,812,504
Scholarship and fellowships	I	İ	11,736,063	2,604,705	872,481	2,063,758	9,106,074	6,069,090	I	915,320	I	I	33,367,491
Research	I	I	I	5,014,148	I	I	285,531	I	I	I	I	I	5,299,679
Other purposes	18,184,059	I	37,966,402	8,315,120	286,659	I	45,449,132	I	32,522,759	19,645,012	I	I	162,369,143
Expendable: Scholarships and fellowships	Ι	I	11,031,578	2,011,824	472,039	1,288,151	9,114,422	1,898,038	5,173,644	18,609,353	I	I	49,599,049
Research	I	I	I	39,349,843	I	I	11,638,354	I	55,082,764	I	I	I	106,070,961
Capital projects	I	1	1,791,934	20,097,082	2,180,422	766,858	6,443,267	I	I	1	1	I	31,279,563
Debt service	I	I	16,929	(849,597)	1	483,319	I	10,312,442	38,634,586	1	I	1	48,597,679
Loans	553,657	1	337,551	17,239,695	44,024	I	34,432,816	3,635,092	7,604,404	I	I	I	63,847,239
Other purposes Illnrestricted	10 584 179			1,508,807 (273 714 165)		1,191,394 f4 418 860)	25,925,392 158 341 614	9,060,859 (103 495 152)	109,711,954 f1 076 154 840)	37,016,049 (7 770 355)	1,016,902 (1878356)	1 1	185,431,357 [1 457.073.751]
Total net position	\$ 153,451,267	73,398,522	163,049,059	880,267,990	99,176,931	95,915,192	1,279,959,800	375,714,094	(283,677,158)	72,204,279	(859,062)		2,908,600,914

See accompanying independent auditors' report.

## MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

A Component Unit of the State of Mississippi

Combining Statement of Revenues, Expenses and Changes in Net Position Information Year ended June 30, 2024

	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Southern Mississippi	University of Mississippi Medical Center	IHL Board Office	MCVS	Elimination entries	Total
Operating revenues:													
Tuition and fees \$	21,346,969	24,772,192	62,241,314	360,467,130	18,194,769	11,137,675	450,547,094	140,513,704	50,992,914	_	_	_	1,140,213,761
Scholarship allowances	(11,172,182)	(3,248,289)	(15,778,700)	(131,756,859)	(6,074,273)	(10,306,455)	(146,237,416)	(53,138,833)	(7,451,323)	_	_	_	(385,164,330)
Bad debt expense	(249,236)	(209,288)	(1,768,480)	(3,944,870)	(232,070)	216,317	(170,915)	(2,301,131)					(8,659,673)
Net tuition and fees	9,925,551	21,314,615	44,694,134	224,765,401	11,888,426	1,047,537	304,138,763	85,073,740	43,541,591	_	_	_	746,389,758
Federal appropriations	_	_	_	14,525,612	_	_	_	_	_	_	_	_	14,525,612
Federal grants and contracts	27,373,882	4,492,460	41,096,069	202,986,539	114,336	6,876,875	71,077,431	67,770,697	83,403,607	2,737,214	3,619,359	(40,368,274)	471,180,195
State grants and contracts	189,939	3,440,413	3,361,926	48,640,539	7,237,070	18,923	15,705,611	12,898,746	9,886,991	150,000	—	(37,982,928)	63,547,230
Nongovernmental grants and contracts	560,263	4,932,157	2,380,100	14,020,517	3,527,482	_	38,844,917	15,018,300	20,714,411	555,956	—	_	100,554,103
Sales and services of educational departments	1,060,422	1,086,305	2,137,379	68,354,896	1,299,453	2,694,743	8,482,124	2,301,659	1,143,351	4,817,133	_	(4,092,810)	89,284,655
Auxiliary enterprises:													
Student housing	10,646,269	3,341,314	13,712,316	36,905,714	2,348,843	3,842,632	38,427,710	21,464,972	_	_	_	—	130,689,770
Food services	6,524,744	3,233,542	11,986,598	3,502,052	1,772,562	3,093,805	6,053,072	3,389,970	_	_	_	—	39,556,345
Bookstore	239,424	193,866	—	1,077,131	79,940	684,055	788,867	491,605	1,956,630	_	_	—	5,511,518
Athletics	—	_	—	74,033,400	_	_	95,348,095	13,987,364	_	_	_	—	183,368,859
Other auxiliary revenues	645,796	858,475	1,677,746	12,297,796	201,077	1,138,368	16,347,180	6,126,706	759,221	2,176,460	_	_	42,228,825
Less auxiliary enterprise scholarship allowances	(2,969,821)	_	(7,935,624)	(13,975,758)	(1,394,880)	—	(11,857,088)	(5,025,000)		_	—	—	(43,158,171)
Interest earned on loans to students	—	4,962	_	136,381	_	—	523,781	—	420,575	_	—	—	1,085,699
Patient care revenues	_	_	_	_	_	_	_	_	1,581,873,502	_	_	_	1,581,873,502
Other operating revenues	5,237,503	59,716	12,577,816	8,740,903	96,374	2,275,493	12,665,413	6,345,787	142,530,563	14,120,820	11,829	(11,612,260)	193,049,957
Total operating revenues	59,433,972	42,957,825	125,688,460	696,011,123	27,170,683	21,672,431	596,545,876	229,844,546	1,886,230,442	24,557,583	3,631,188	(94,056,272)	3,619,687,857
Operating expenses:													
Salaries and wages	34,303,295	28,500,490	73,658,014	429,941,473	24,000,952	19,556,228	310,046,363	159,808,946	950,613,992	7,463,086	616,491	_	2,038,509,330
Fringe benefits	13,256,098	14,834,410	33,358,197	230,985,671	12,885,777	8,955,213	131,117,594	79,649,503	368,956,093	4,274,208	324,695	_	898,597,459
Travel	3,994,055	1,452,431	6,664,577	18,766,571	1,249,448	1,950,708	19,250,565	8,133,645	4,982,415	116,524	86,626	_	66,647,565
Contractual services	28,811,665	15,209,064	51,113,769	201,176,258	7,091,517	12,842,436	109,568,851	72,807,367	265,641,949	21,235,728	3,666,155	(56,073,344)	733,091,415
Utilities	3,758,707	2,498,504	5,074,507	19,131,677	3,346,184	2,318,620	20,290,466	11,238,516	18,160,551	731,668	· · · _	_	86,549,400
Scholarships and fellowships	7,749,241	9,337,199	13,830,177	58,774,981	6,023,576	1,746,555	68,413,650	22,354,289	9,597,414	53,945,377	_	(37,982,928)	213,789,531
Commodities	6,795,672	2,888,014	4,420,852	4,683,814	3,368,985	3,510,238	47,712,154	17,054,852	438,736,960	379,478	125,226	_	529,676,245
Depreciation and amortization	4,872,992	5,031,214	9,084,316	50,694,975	2,822,879	3,043,025	45,831,107	19,954,073	75,726,182	345,787	_	_	217,406,550
Other operating expenses		26,862	4,866,315				2,172,883		2,103,038	64,465	12,034		9,245,597
Total operating expenses	103,541,725	79,778,188	202,070,724	1,014,155,420	60,789,318	53,923,023	754,403,633	391,001,191	2,134,518,594	88,556,321	4,831,227	(94,056,272)	4,793,513,092
Operating loss	(44,107,753)	(36,820,363)	(76,382,264)	(318,144,297)	(33,618,635)	(32,250,592)	(157,857,757)	(161,156,645)	(248,288,152)	(63,998,738)	(1,200,039)		(1,173,825,235)

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi Combining Statement of Revenues, Expenses and Changes in Net Position Information Year ended June 30, 2024

University University of Mississippi of of Southern Medical IHL Board Elimination Mississippi Center Office MCVS entries Total
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$
State State University University
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See accompanying independent auditors' report.

# MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi Combining Statement of Cash Flows Information Year ended June 30, 2024

University

	Alcorn	Delta	Jackson	Mississippi	Mississippi	Mississippi	University	University	of Mississippi				
	University	University	University	University	for Women	University	Mississippi	Mississippi	Center	Office	MCVS	entries	Total
Operating activities:													
Tuition and fees \$	8,828,717	22,459,890	45,530,638	230,774,262	11,109,444	(2,985,474)	302,709,787	84,479,368	41,496,591	I	I	I	744,403,223
Grants and contracts	35,450,637	13,186,677	50,909,242	250,395,628	11,467,823	12,383,568	120,957,754	95,687,742	124,882,330	3,443,170	2,940,822	(78,351,202)	643,354,191
Sales and services of educational departments	1,060,422	1,086,305	144,172	67,057,102	1,299,453	2,694,813	7,997,916	2,301,659	1,143,351	4,300,128	I	(4,092,810)	84,992,511
Payments to suppliers	(40,066,991)	(19, 453, 843)	(76,174,237)	(228,331,258)	(11,632,411)	(17,377,291)	(159,806,366)	(91, 495, 110)	(683,612,899)	(17,806,072)	(3, 840, 529)	56,073,344	(1,293,523,663)
Payments to employees for salaries and benefits	(45, 304, 526)	(37,682,638)	(96,521,347)	(588,131,338)	(31,775,008)	(26,621,756)	(396,432,868)	(217,816,582)	(1, 182, 480, 128)	(9,940,139)	(814,021)	I	(2,633,520,351)
Payments for utilities	(3,758,707)	(2, 498, 504)	(5,074,507)	(19, 131, 677)	(3, 346, 184)	(2,318,620)	(20, 279, 246)	(11, 238, 516)	(17,447,436)	(731,668)	I	I	(85,825,065)
Payment for scholarships and fellowships	(7,749,241)	(9, 337, 199)	(13, 328, 572)	(58, 774, 980)	(6,023,576)	(1,746,555)	(68,417,192)	(22, 354, 289)	(8,885,271)	(53,945,377)	I	37,982,928	(212, 579, 324)
Loans issued to students	1	(492, 810)	I	(2,513,220)	I	1	(4, 331, 989)	1	(1,941,387)	(605,608)	I	I	(9,885,014)
Collections of loans from students	19,143	55,101	I	1,284,906	153,664	I	2,111,848	2,576,284	558,378	1,641,847	I	I	8,401,171
Federal loan program receipts	12,428,954	11,135,487	58,150,067	135,521,437	9,142,029	9,200,080	110,187,531	65,937,952	44,635,325	I	I	I	456,338,862
Federal loan program disbursements	(12,014,026)	(11, 862, 018)	(58, 150, 067)	(135,755,248)	(9, 142, 029)	(9,200,080)	(110,187,531)	(67,763,171)	(41,292,152)	İ	I	I	(455,366,322)
Auxiliary enterprise charges:													
Student housing	7,676,448	3,338,489	9,478,075	36,183,730	1,553,883	3,842,632	26,207,573	21,464,972	I	I	I	I	109,745,802
Food services	6,524,744	3,184,158	7,411,961	3,495,016	1,172,642	3,093,805	6,210,277	3,389,970	I	I	I	I	34,482,573
Bookstore	(40, 787)	193,866	I	1,056,474	79,940	684,055	788,867	491,605	1,386,121	I	I	I	4,640,141
Athletics	I	1	I	75,003,246	I	I	99,647,649	8,962,364	I	I	I	I	183,613,259
Other auxiliary enterprises	644,154	953,162	1,847,746	(300,609)	201,077	1,138,368	17,482,143	6,126,706	759,220	2,125,408	I	I	30,977,375
Patient care services	I	I	I	I	I	I	I	I	1,579,060,350	I	I	I	1,579,060,350
Interest earned on loans to students	I	Ι	I	I	I	I	523,781	I	420,575	172,713	I	Ι	1,117,069
Other receipts	7,387,287	296,019	12,367,243	21,874,484	50,809	1,788,018	14,233,634	8,375,696	143,515,004	13,948,107	11,829	(11,612,260)	212,235,870
Other payments		111,199					(19,626,170)		(2,103,038)	(131,664)	(12,034)		(21,761,707)
Net cash provided by (used in) operating activities _	(28,913,772)	(25,326,659)	(63,409,586)	(210,292,045)	(25,688,444)	(25,424,437)	(70,022,602)	(110, 873, 350)	94,934	(57,529,155)	(1,713,933)		(619,099,049)
Noncapital financing activities:													
State appropriations	32,095,292	26,421,136	48,905,233	229,954,481	17,716,793	17,177,446	114,062,117	107,295,875	1104,738,951	61,080,507	1,098,413	I	850,546,244
uits and grants for other utali capital purposes Drivate aifre for and owment nurnoses	10/ 76171	4CT '6CC'C	000,074,12	100,100,974	0,0/0,4/0	737107 737107	440 000,000 440 0 20	c7/60//cc	1 613 105				242,707,622 2 7 1 1 1 1 1
1 11 vate 511 5 101 citator par poses			635 755		3 006 775	101(107	100.750	531771	601/610/1	12 508 713	61106		10 256 060
Other uses				(2.24.464)	5,000,223 [1.845.033]		52.324	[482.806]		[4.831.299]			[7.331.278]
					(apples of a)			(000(=01)		for the sould			
financing activities	44,288,023	31,980,270	70,986,318	329,838,991	26,628,463	28,800,011	154,173,813	141,114,515	208,894,673	68,757,921	1,159,599	I	1,106,622,597

(Continued)

MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING A Component Unit of the State of Mississippi Combining Statement of Cash Flows Information Year ended June 30, 2024

Elimination entries Total	- 142.602.294 - 142.602.294 - (350.215.937) - 45.82.363 - 330.819 4,90.679 (155.366.603) 170,471 (50.083.561) - (2.228.513) - (2.228.513)	127,612 (322,845,869)		(127,612) (42,546,085)	— 122,131,594	- 838,002,347	960,133,941
Elimi MCVS ent			64,100 (61,188) (88,133)	(85,221) (1	(639,555)	(225,909)	(865,464)
IHL Board Office	(30,757) (30,757) (16,037) (16,037)	(333,094)	12,955,063 (2,595,199) (21,279,507)	(10,919,643)	(23,971)	12,165,563	12,141,592
University of Mississippi Medical Center	(81,059,686) 483,522 7,194,421 314,567 (47,406,427) (18,281,069)	(138,754,672)	346,244,742 27,971,316 (381,034,085)	(6,818,027)	63,416,908	188,313,925	251,730,833
University of Southern Mississippi	(20.461,370) 5.411/762 4.273.983 (9.544,277) (5,365,232)	(25,685,134)	4,407,168	4,407,168	8,963,199	122,287,492	131,250,691
University of Mississippi	(81,484,734) 24,698,233 24,537,649 53,365 (15,011,107) (9,043,092) 52,228 (2,036,001)	(58,233,459)	142,221,396 20,393,432 (209,051,678)	(46,436,850)	(20,519,098)	70,420,664	49,901,566
Mississippi Valley State University	(389,278) (389,278) - - (581,263) (506,787) -	(1,477,328)	1,749,598 948,417 (2,613,993)	84,022	1,982,268	34,497,602	36,479,870
Mississippi University for Women	(40,720) (3,434,720) (354,196) (354,196) 408,085	(3,421,551)	800,000 277,339 (1,170,088)	(92,749)	(2,574,281)	8,297,392	5,723,111
Mississippi State University	142,575,181 (150,711,677) 9,212,955 7,330,889 (79,027,226) (12,299,165) 3,628,492	(79,290,551)	22,602,042 17,345,172 (24,442,821)	15,504,393	55,760,788	281,102,150	336,862,938
Jackson State University	(87,757) (87,757) (5,808,017) (5,808,017) (2,618,366) 1,880,064	(6,634,076)	7,414,748 (6,895,449)	519,299	1,461,955	57,931,221	59,393,176
Delta State University	27,113 (9,163,640) 3,801,774 (27,113) (752,113) (755,162) 1,880,96	(4,731,047)	282,300	282,300	2,204,864	3,101,343	5,306,207
Alcorn State University	(6/786,318) 5,688,837 5,688,837 - (1,453,454) (1,69,122) (1,69,122)	(4,412,569)	$\begin{array}{c} 601,945\\ 2,135,064\\ (1,600,174)\end{array}$	1,136,835	12,098,517	60,110,904	72,209,421
	Capital and related financing activities: Proceeds from Capital Debt Cash Paid for Capital Assets Capital Appropriations Received Capital Appropriations Received Proceeds from Sales of Capital Assets Proceeds from Sales of Capital Debt, Leases & Subscriptions Interest Paid on Capital Debt, Leases & Subscriptions Other Source Other Source More roch seed	and related financing activities	Investing activities: Proceeds from Sales and Maturities of Investments Interest Received on Investments Purchases of Investments	Net cash provided by (used in) investing activities	Net increase (decrease) in cash and cash equivalents	Cash and cash equivalents - beginning of year	Cash and cash equivalents - end of year

Total	(1,173,825,235)	217,406,550 10,219,284 127,381,114 3,213,069	(141,499,953) (1,272,363) (1,97,982) (2,525,179)	(414,571,986) 3,763,380	32,644,898 840,780 2,323 7,669,335 703,357,700	12,966,786 (15,016,705) 12,145,135	554,726,186 (619,099,049)	709,907 36,251,423 44,827,769 26,649,150
Elimination entries	I	1111	1111	11	1111			
MCVS	(1,200,039)	1111	(678,537) — —	(209,516)	37,478 — (11,305) 373.366	(25,380)	(513,894) (1,713,933)	17,149 —
IHL Board Office	(63,998,738)	345,787 7,637,950 (67,199)	468,182 (205,737) (9,910)	(2,545,670) —	1,210,749 (24,449) 4,472,432	55,153 (160,311) (4,707,394)	6,469,583 (57,529,155)	74,450 8,970 278,231
University of Mississippi Medical Center	(248,288,152)	75,726,182 2,581,334 121,210,187	$\begin{array}{c} (137,908,744) \\ (1,104,945) \\ 4,176,927 \\ 218,240 \end{array}$	(181,640,100) 5,054,599	34,774,576 (304,007) - 1,840,286 314,294,108	4,982,426 (12,296,336) 16,778,353	248,383,086 94,934	5,386 6,584,189 16,786,660 14,817,771
University of Southern Mississippi	(161,156,645)	19,954,073 	$1,981,912 \\ 1,795 \\ (308,442) \\$	(31,165,127) (1,429,543)	4,043,373 2,029,962 (60) 56,473 50,984,298	1,206,504 1,636,308 1,291,769	50,283,295 (110,873,350)	4,858,747 78,025 4,330,451
University of Mississippi	(157,857,757)	45,831,107  282,653	$\begin{array}{c} 240,469\\ 137,948\\ (548,222)\\ (2,319,891)\end{array}$	(67,353,406) —	(2,289,685) 1,850,881 	2,362,978 (1,407,780)	87,835,155 (70,022,602)	704,521 18,476,395 23,691,715 3,960,375
Mississippi Valley State University	(32,250,592)	3,043,025 - (216,317) 3,213,069	3,356,615 32,377 77,836	(5,215,504) (13,514)	$\begin{array}{c} (547,218)\\ (2,179,794)\\ 6,850\\ 31,102\\ 7.132.676\end{array}$	164,193 (66,168) (1,993,073)	6,826,155 (25,424,437)	(389,165) 3,369 175,279
Mis sissippi University for Women	(33,618,635)	2,822,879 	(77,884) — (90,254) —	(5,826,999) —	88,383 (89,731)  164,154 10.694,705	259,111 (179,250) 165,077	7,930,191 (25,688,444)	218,717 226,387 127,809
Mississippi State University	(318,144,297)	50,694,975  3,944,786	(11,358,829) (16,192) 727,898 —	(90,129,961) —	(87,676) (7,654,988) - 1,567,709 159,407,664	3,199,875 (2,443,009) 	107,852,252 (210,292,045)	6,875,210 4,032,643 2,879,203
Jackson State University	(76,382,264)	9,084,316  1,768,480	(4,328,157) (99,280) (6,023,815)	(16,099,048) —	(5,136,878) 6,793,029  553,272 24.941.273	395,616 1,500,934 (377,064)	12,972,678 (63,409,586)	3,216 
Delta State University	(36,820,363)	5,031,214 209,288	188,128 — [442,671]	(6,095,361) —	408,862 225,687 (2,825) 58,965 11.564,514	165,605 182,298 	11,493,704 (25,326,659)	8,804 
Alcorn State University	(44,107,753)	4,872,992 249,236	6,616,892 (18,329) 	(8,291,294) 151,838	$142,934 \\169,741 \\(1,642) \\313,536 \\11.564,153$	175,325 (1,758,011) 987,467	15,193,981 (28,913,772)	(477,289)
	Reconciliation of operating loss to net cash used in operating activities: 0perating loss 5	Adjustment to reconcile operating loss to net cash used in operating activities: Deprecitation and amortization expense Actuarial change in self-insured claims expense Provision for uncollectible accounts receivable Other Changes in assets and liabilities:	(Increase) decrease in assets: Receivables, net Inventories Prepaid expenses Loans to students	Deferred outflows of resources Other assets Increase (decrease) in liabilities: Accounts payable and	accrued labilities Unearned revenue Deposits retinndable Accrued lave liability Accrued lave liability Net pension liability	Net OPEB liability Deferred inflows of resources Other liabilities	Total adjustments Net cash used in operating activities \$	Noncash capital related financing and investing activities: Gifts and contributions of capital assets \$ Net unrealized gain (loss) on investments \$ Right-Louse assets acquired under lease obligations \$ Assets acquired under subscription-based information technology arrangements \$

See accompanying independent auditors' report.

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# **REPORT ON INTERNAL CONTROL AND COMPLIANCE**

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Forvis Mazars, LLP 1400 Meadowbrook Road, Suite 300 Jackson, MS 39211 P 601.948.6700 | F 601.948.6000 forvismazars.us



## Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* – Independent Auditor's Report

Board of Trustees Mississippi Institutions of Higher Learning Jackson, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the aggregate discretely presented component units of the Mississippi Institutions of Higher Learning (the IHL System), a Component Unit of the State of Mississippi, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the IHL System's basic financial statements, and have issued our report thereon dated January 10, 2025.

Our report includes a reference to other auditors who audited the financial statements of the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, the University of Southern Mississippi Foundation, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund, as described in our report on IHL System's financial statements. The financial statements of the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, the University of Southern Mississippi Foundation, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, the University of Southern Mississippi Foundation, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund or that are reported on separately by those auditors who audited the financial statements of the Mississippi State University Foundation. Inc., the University of Mississippi Foundation, the University of Southern Mississippi Foundation, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund.

## **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the IHL System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the IHL System's internal control. Accordingly, we do not express an opinion on the effectiveness of the IHL System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material

misstatement of the IHL System's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the IHL System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the IHL System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the IHL System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

# Forvis Mazars, LLP

Jackson, Mississippi January 10, 2025 Forvis Mazars, LLP 1400 Meadowbrook Road, Suite 300 Jackson, MS 39211 P 601.948.6700 | F 601.948.6000 forvismazars.us



# Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance – Independent Auditor's Report

Board of Trustees Mississippi Institutions of Higher Learning Jackson, Mississippi

## Report on Compliance for Each Major Federal Program

## **Opinion on Each Major Federal Program**

We have audited the Mississippi Institutions of Higher Learning's (the IHL System) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the IHL System's major federal programs for the year ended June 30, 2024. The IHL System's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the IHL System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

## Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the IHL System and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the IHL System's compliance with the compliance requirements referred to above.

## **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the IHL System's federal programs.

## Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the IHL System's compliance based on our audit. Reasonable assurance is a high level of assurance

but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the IHL System's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design
  and perform audit procedures responsive to those risks. Such procedures include examining, on a
  test basis, evidence regarding the IHL System's compliance with the compliance requirements
  referred to above and performing such other procedures as we considered necessary in the
  circumstances.
- Obtain an understanding of the IHL System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the IHL System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-002, 2024-003, 2024-004, 2024-005, 2024-006, 2024-007, 2024-008, 2024-009, 2024-010, 2024-011 and 2024-012. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the IHL System's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The IHL System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The IHL System is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The IHL System's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

## **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a

federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-005 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-003, 2024-004, 2024-006, 2024-008, 2024-009, 2024-011 and 2024-012 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the IHL System's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The IHL System's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. The IHL System is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The IHL System's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

# Forvis Mazars, LLP

Jackson, Mississippi March 19, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	MCVS
Student Financial Assistance Cluster:															
U.S. Department of Education: Federal Supplemental Educational Opportunity Grants	84.007		s — s	\$ 5,141,010	918,604	127,915	401,606	1,180,242	129,699	603,255	719,779	80,000	979,910	_	_
Federal Work-Study Program	84.033			6,562,889	629,456	338,886	2,166,334	838,449	140,463	572,447	1,012,698	12,129 1,203,138	852,027 10,888,703	-	-
Federal Perkins Loan Program Federal Pell Grant Program	84.038 84.063		_	20,809,732 135,947,691	11,274,126	418,260 5,178,043	1,238,792 21,445.830	3,726,358 32,104,754	372,546 5,227,913	6.453.391	2,961,935 24,713,708	1,203,138 791,312	10,888,703 28,758,614	_	_
Eederal Direct Student Loans	84.268		-	460,509,146	25.813.209	17,784,553	59,623,252	111.320.100	9,142,029	9,200,080	110,187,531	49,721,982	67,716,410	-	-
Teacher Education Assistance for College and Higher Education Grants Postsecondary Education Scholarships for Veteran's Dependents	84.379 84.408		_	217,989 20.919	1,886	_	12,709	162,459 6.973	8,873	_	30,176 13,946	_	1,886	_	_
Total U.S. Department of Education				629,209,376	38,637,281	23,847,657	84,888,523	149,339,335	15,021,523	16,829,173	139,639,773	51,808,561	109,197,550		
U.S. Department of Health and Human Services: Health Professions Student Loans	93.342		_	2,990,597	_	-	_	_	-	_	2,990,597	_	_	_	_
Passed through from: Health Resources and Services Administration Nurse Faculty Loan Program	93.264	2E01HP27056-03-00											1 510 984		
Total U.S. Department of Health and Human Services	93.264	2E01HP27056-03-00		1,510,984 4,501,581							2.990.597		1,510,984		
Total Student Financial Assistance Cluster				633,710,957	38,637,281	23,847,657	84,888,523	149,339,335	15,021,523	16,829,173	142,630,370	51,808,561	110,708,534		
Research and Development Cluster: U.S. Department of Agriculture: USDA USPS 124442270110															
U.S. Department of Agriculture: USDA USFS 12444822P0110	10.RD		_	6.051	_	_	_	6.051	_	-	_	_	_	_	_
USDA USFS 20-JV-11261975-030	10.RD		-	4,275	-	-	-	4,275	-	-	-	-	-	-	-
USDA FPL 20-JV-1111133-032 USDA FPL 23-JV-1111124-036	10.RD 10.RD		_	138,903 85.329	_	_	_	138,903 85,329	_	_	_	_	_	_	_
USDA FPL 23-JV-1111133-026	10.RD		-	44,611	-	-	-	44,611	-	-	_	-	-	-	-
USDA FPL 23-JV-1111129-029 USDA FPL 23-JV-1111133-024	10.RD 10.RD		_	24,278 21,275	_	_	_	24,278 21,275	_	_	_	_	_	_	_
USDA FPL 23-JV-11111134-028	10.RD		_	13,221	_	_	_	13,221	_	_	_	_	_	_	=
USDA FPL 23-JV-1111134-037	10.RD		-	27,262	-	-	-	27,262	-	-	-	-	-	-	-
USDA FPL 20-JV-11111134-036 USDA USFS 20-DG11083150-007	10.RD 10.RD		_	20,477 53,994	_	_	_	20,477 53,994	_	_	_	_	_	_	_
USDA USFS 21-JV-11330180-057	10.RD		-	21,951	-	-	-	21,951	-	-	-	-	-	-	-
USDA FPL 20-JV-1111124-034 USDA FPL 23-JV-1111133-025	10.RD 10.RD		_	16,872 90,896	_	_	_	16,872 90,896	_	_	_	_	_	_	_
Passed through from:															
Boehringer Ingelheim - BI Veterinary Scholars Program Boehringer Ingelheim - BI Veterinary Scholars Program	10.RD 10.RD	LTR CHECK #1189321 03/06/2024 3 AWARD LETTERS	_	5,031 27.810	_	_	_	5,031 27.810	_	_	_	_	_	_	_
Florida Organic Growers - Southeast Center Transition to Organic Partnership Program	10.RD	CTD 07-11-2023	_	24,851	_	_	_	24,851	_		_	_	_	_	=
Mississippi Delta Council for Farm Workers Opportunities Inc./Department of Agriculture U.S. Forest Service - U.S. Department of Agriculture	10.RD 10.RD	350210834A 21-CS-11080700-252	_	44,907 66.048	_	-	_		-	-	44,907	-		-	-
Total ALN 10.RD		21-03-11000700-202		738,042				627,087			44,907		66,048		
Agricultural Research Basic and Applied Research Passed through from:	10.001		146,788	19,299,778	-	-		15,137,831	-	-	4,065,962	-	95,985	-	-
Agricultural Research Service - USDA Agricultural Research Basice and Applied Research	10.001	58-6402-1-614	_	5,183	5,183	_	-	-	_	_	_	_	-	_	_
Agricultural Research Service - USDA Agricultural Research Basice and Applied Research	10.001	58-6066-0-032	-	1,937	1,937	-	-	-	-	-	-	-	-	-	-
Agricultural Research Service - USDA Agricultural Research Basice and Applied Research Texas A&M University (TAMU) - Agricultural Research Basic and Applied Research	10.001 10.001	58-6066-0-063 TAMU USDA ARS M2403558	_	17,192 5.372	17,192	_	_	5.372	_	_	_	_	_	_	_
University of Florida - Agricultural Research Basic and Applied Research	10.001	SUB00003391	-	33,072	-	-	-	33,072	-	-	-	-	-	-	-
Agricultural Research Service - ARS - U.S. Department of Agriculture Total ALN 10.001	10.001	58-6066-9-041	146 788	(17,717) 19.344.817	24.312			15.176.275			4 065 962	·	(17,717)		
Plant and Animal Disease, Pest Control, and Animal Care	10.025			1,267,329	-			1,267,329		-					
Passed through from: Auburn University - Plant and Animal Disease, Pest Control, and Animal Care	10.025	23-EPP-203930-MSU		3.355				3.355							
Colorado State University - Plant and Animal Disease. Pest Control. and Animal Care	10.025	G-50346-22	_	41.629	_	_	_	41.629	_	_	_	_	_	_	=
Mississippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease, Pest Control, and Animal Care Mississippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease. Pest Control, and Animal Care	10.025	SIGNED 8/11/2022 MOU SIGNED 7/2/23	-	280 2.401	-	-	-	280 2.401	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease. Pest Control, and Animal Care	10.025	SIGNED 8/11/2022	_	2,401	_	_	_	2,401	_	_	_	_	_	_	_
Trent University - Plant and Animal Disease, Pest Control, and Animal Care Virginia Tech - Plant and Animal Disease, Pest Control, and Animal Care	10.025	2024-39	-	3,024	-	-	-	3,024	-	-	-	-	-	-	-
Virginia Tech - Plant and Animal Disease, Pest Control, and Animal Care Total ALN 10.025	10.025	423747-19222		10,596				10,596							
Wildlife Services	10.028		65,257	1,718,208				1,718,208		-					-
Passed through from: Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Services	10.028	MDWFP SIGNED 10/5/21	_	25	_	_	_	25	_	_	_	_	_	_	_
Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Services	10.028	SIGNED 10/03/2022	-	44,800	-	-	-	44,800	-	-	-	-	-	-	-
Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Services Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Services	10.028 10.028	SIGNED 12/4/2023 CONTRACT DATED 4/21/15	8,683	11,476	-	-	-	11,476 9,758	-	-	-	-	-	-	-
Total ALN 10.028		CONTRACT DATED 4/21/13	73,940	1,784,267				1,784,267							
Conservation Reserve Program	10.069		163,689	958,571	-	-	-	958,571	-	-	-	-	-	-	-
Passed through from: Pheasants Forever, Inc Conservation Reserve Program	10.069	C001-2021-03		65,078				65,078							
Total ALN 10.069			163,689	1,023,649				1,023,649							
Federal-State Marketing Improvement Program Transportation Services	10.156 10.167			31.660				31.660			·	·	1,3//		
Specialty Crop Block Grant Program - Farm Bill	10.170		88,466	104,842				104,842			_				
Passed through from: Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 10/30/2020	_	2.814	_	_	_	2.814	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	CTD 10-19-2021 CTD 10/21/21	-	10,340	-	-	-	10,340 5.072	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	CTD 10/21/21 CTD 10/21/21	19.874	5,072	_	_	_	5,072	_	_	_	_	_	_	=
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	CTD 10/21/21	_	9,290	-	-	-	9,290	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	MOU DTD 10/22/2021 MOU DTD 10/21/2021	20,561 188	20,561 9,992				20,561 9,992			_				=
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	CTD 10/22/21	_	14,410	-	-	-	14,410	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	CTD 10-27-2021 SIGNED 10/4/2022	-	19,439	-	-	-	19,439 36,444	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 10/4/2022	_	36,444 4,853	_	_	_	4,853	_	=	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 10/4/2022	-	2,034	-	-	-	2,034	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	SIGNED 10/4/2022 SIGNED 10/4/2022	_	8,499 9,635	_	_	_	8,499 9,635	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 10/4/2022	-	3,139	-	-	-	3,139	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	SIGNED 10/4/2022 SIGNED 10/4/22	_	36,379 46,364	_	_	_	36,379 46,364	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specially Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 10/4/2022	_	15,098	_	_	_	15,098	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	SIGNED 10/4/2022 SIGNED 2/22/2023	-	4,207 4,453	-	-	-	4,207 4,453	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 11/16/2023	_	3,942	_	_	_	3,942	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	SIGNED 11/16/2023 SIGNED 11/16/2023	-	20,920 526	-	-	-	20,920 526	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	SIGNED 11/16/2023 MDAC USDA AMS SIGNED 11/16/2023 (P)	_	526 956	_	_	_	526 956	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 11/16/2023	-	9,311	-	-	-	9,311	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	SIGNED 11/16/2023 CONTRACT DTD 10/21/21	_	29,589 8,655	_	_	_	29,589 8,655	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce - Specialty Crop Block Grant Program - Farm Bill	10.170	SIGNED 10/30/2020		4.594				4.594							
Total ALN 10.170 Passed through from:			129.089	466.232				466.232							
American Meat Science Association - Meat and Poultry Processing Capacity - Technical Assistance	10.184	CTD 01-02-2024		79				79							
Grants for Agricultural Research, Special Research Grants	10.200		487,006	1,120,017	-	-		1,120,017	-	-		-		-	-
Passed through from: Colorado State University - Grants for Agricultural Research, Special Research Grants	10.200	G-91450-01	-	27,636	-	-	-	27,636	-	-	-	-	-	-	-
Colorado State University - Grants for Agricultural Research, Special Research Grants	10.200	G-50253-02	-	53,264	-	-	-	53,264	-	-	-	-	-	-	-
The accompanying notes are an integral part	of this Sch	nedule		154											

		Federal ALN	Pass-through entity	Passed through to	Total Federal	Alcorn State	Delta State	Jackson State	Mississippi State	Mississippi University	Mississippi Valley State	University of	University of Mississippi	University of Southern	IHL Executive	
	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	number	identifying number	subrecipients	Expenditures	University	University	University	University	for Women	University	Mississippi	Medical Center	Mississippi	Office	MCVS
	Texas A&M University - Grants for Anricultural Research, Special Research Grants	10.200	M2300266	_	629	_	_	_	629	_	_	_	_	_	_	_
	University of Florida - Grants for Agricultural Research, Special Research Grants	10.200		-		_	_	-		_	_	_	-	_	_	-
	University of Florida - Grants for Agricultural Research, Special Research Grants	10.200	2301036113	-	1,822	-	-	-	1,822	-	-	-	-	-	-	-
	University of Florida - Grants for Agricultural Research, Special Research Grants	10.200		-	18,067	-	-	-	18,067	-	-	-	-	-	-	-
	University of Fordia - Grants for Arginularia Research, Special Research Grants	10.200	2200916282		258		_		258	_	_	_	_	_		_
	Virginia Polytechnic Institute and State University - Grants for Agricultural Research, Special Research Grants	10.200	423559-19222						221							
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	Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205			3.669.701	3.669.701			1,020,000							
	Animal Health and Disease Research								68,899						_	_
	Passed through from:															
Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Interfactor     Int	Garins - Smail Boardiness Initionation Research Southern SAPE Provram - Sustainable Anriculture Research and Education															
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	University of Georgia - Sustainable Agriculture Research and Education	10.215	SUB00002839						4,205							
	Total ALN 10.215								42.195							
	1890 Institution Capacity Building Grants Passed through from:	10.216		119.880	576.314	576.314										
	North Carolina State University - Biotechnology Risk Assessment Research	10.219	PAM-P23-002848-SA02	_	7,829	-	_	-	7,829	_	_	_	_	-	-	-
	University of Nebraska - Biotechnology Risk Assessment Research	10.219	25-6242-0390-004		3.922				3.922							
	Total ALN 10.219	10.005			11.751				11.751							
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	Agricultural and Rural Economic Research. Cooperative Agreements and Collaborations				8.109				8,109							
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Intro         Control         Contro         Contro<	Total AEN 10.250	10.200														
	Integrated Programs	10.290														
	Passed through from:															
	Kansas State University - Integrated Programs	10.303	A22-0057-S002		37,977				37,977							
Image: Second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second	Total ALN 10.303	10 307	2019-3156-01		766.296											
	Specialty Crop Research Initiative		2018-3130-01	365.290	941,840				941,840							
	Passed through from:															
Barbon         Dial          th="">         Dial         Dial         <t< td=""><td>North Carolina State University - Specialty Crop Research Initiative</td><td>10.309</td><td>2021-2582-04</td><td>-</td><td>14,661</td><td>-</td><td>-</td><td>-</td><td>14,661</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></t<></thdial<>	North Carolina State University - Specialty Crop Research Initiative	10.309	2021-2582-04	-	14,661	-	-	-	14,661	-	-	-	-	-	-	-
				-		-	-	-		-	-	-	-	-	-	-
Interfactor         Disk	Total Al N 10.309	10.309	C0038D-A	365 290					1 019 702							
	Agriculture and Food Research Initiative (AFRI)	10.310				_	_	_	3,989,937	-	-	177,544	123,097	-	_	_
	Passed through from:															
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Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name       Name	Oregon State University - Agriculture and Food Research Initiative (AFRI)	10.310	C0577B-A	-	54,323	_	_	-	54,323	_	_	_	-	_	_	-
Image: Application for flow of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the origination of the orig	Purdue University - Agriculture and Food Research Initiative (AFRI)	10.310	17001043-003	-		-	_	-		-	_	-	-	-	-	-
	Texas A&M AgriLife Research - Agriculture and Food Research Initiative (AFRI)	10.310	M1903793 (C)	-	333	-	-	-	333	-	-	-	-	-	-	-
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	The Industries of Alabama - Anticulture and Food Research Initiative (AFR0) The Industries of Alabama - Anticulture and Food Research Initiative (AFR0)	10.310	A23-0522-S001	_		_	_	_		_	_	_	_	_	_	_
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undig of Disease Allowed works of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of t	University of Minnesota - Agriculture and Food Research Initiative (AFRI)			-		-	-	-		-	-	-	-	-	-	-
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$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	University of termessee + Agriculture and Food Research Initiative (AFRI)	10.310			13.402		_		13.402	_	_	_	_	_		
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	University of Tennessee - Knowille - Agriculture and Food Research Initiative (AFRI)	10.310	9500098821	-		-	_	-	14,648	-	_	-	-	-	-	-
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Neurolitable dread system:         18         Description         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	National Institute of Food & Adriculture - U.S. Deartment of Adriculture	10.310	2023-67014-39916				_				_	2,015		73.810		_
Terd of 3 10         Terd of 5 200 (7 - 20 - 20 - 20 - 20 - 20 - 20 - 20 - 2	National Institute of Food & Agriculture - U.S. Department of Agriculture	10.310	2023-67019-40168	-		-	-	-	-	-	-	-	-	25,677	-	-
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$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Total ALN 10.310 Middle Teanserses State Likenstity/Casesity Building for Nen Land Coset Colleges of Assisuiture (All CCA)	10.226	E2721E 77701 01	1.090.907	5.288.361				4.758.496			306.903	123.097	99.865		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Indue remeissee date dimensity capacity building on workand date date ges of Agriculture (NECCA) University of F1 - Natt Fond Safety Training Fd Extension Outreach and Technical Assistance Competitive Grants Program		SUB00003005		10,590				10.590			(202)				
Laises Bair Long Aprice Competion Game Progen       10.23       PD 00000097       -       3.24       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td< td=""><td>Cornell University/National Food Safety Training, Education, Extension, Outreach, and Technical Ass</td><td>10.328</td><td>152991-22400</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Cornell University/National Food Safety Training, Education, Extension, Outreach, and Technical Ass	10.328	152991-22400													
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$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Louisiana state University Agricultural Center (LSU Ag) - Crop Protection and Pest Management Competitive Grants Program North Carolina State University - Crop Protection and Pest Management Competitive Grants Program	10.329	PO-0000170517 PAM-P22.002750.SA06				_		3,557	_	_	_	_	_	_	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	University of Arkansas - Crop Protection and Pest Management Competitive Grants Program				40,869				40,869							
Name         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30         10.30 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>93,104</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>									93,104							
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Food Insecurity Nutrition Incentive Grants Program				176,298							176,298				
$ \frac{1}{100} \ dy \ dy \ dy \ dy \ dy \ dy \ dy \ d$	Passed through from:				33.000				33.000			·				
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Florida Organic Growers and Consumers Inc USDA Agricultural Marketing Service	10.462	23-NOPXX-FL-0001		43,819	43,819										
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	State of Mississippi Department of Human Services/Emergency Food Assistance Program	10.568	6027054 & 6027055		(3.603)							(3.603)				
Partner         Special straight form:         1062         PO-SPG-2673         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	National Hood Service Management Institute Administration and Staffing Grant Scientific Exchanges Program			1.303.462		<u> </u>			41 764			1.311.462				
Netond Concel (br. Viral Stream Inprovement (NCAS) - Forwary Research         10.82         PC SFG 2873 $                                                                                         -$	Passed through from:								41,704							
Press thread thread from:         Use from 5 weicher US. Department of Agriculture         10.64         2.65         -         -         -         -         -         -         2.65         -         -         -         -         -         -         -         2.65         -         -         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.015         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -         -         2.65         -         -	National Council for Air and Stream Improvement (NCASI) - Forestry Research		FO-SFG-2673													
U.S. Forest Barvice - U.S. Department of Agriculture       10.684       2-2.65       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td>Cooperative Forestry Assistance</td><td>10.664</td><td></td><td>_</td><td>36,059</td><td>-</td><td>-</td><td>-</td><td>36,059</td><td></td><td>-</td><td>-</td><td></td><td></td><td>-</td><td>-</td></t<>	Cooperative Forestry Assistance	10.664		_	36,059	-	-	-	36,059		-	-			-	-
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Wood bitation Assistance       10.674       989       21.685       -       -       -       21.055       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<	Total ALN 10.664		23-03-11221030-104						36.059					2,655		
Passed strongh from:       LS forest Service - US Department of Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture       Agriculture <t< td=""><td>Wood Utilization Assistance</td><td></td><td></td><td>989</td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td></td></t<>	Wood Utilization Assistance			989							_					
U.S. Forst Service - U.S. Degramment of Agriculture       10.679       22-PA-11080700-157	Urban and Community Forestry Program	10.675			20,751				20,751							
Forest Health Production       10.80	Passed through from:	10 670	22 PA 11080700 157		42 740									42 740		
Partnetlik Agreements       10.69       -       -       14.503       -       -       14.503       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	5.5. Porest Service - 5.5. Department of Agriculture Forest Health Protection	10.679	22-PA-11080/00-15/		43.749				25.910					43./49		
Partnetlik Agreements       10.69       -       -       14.503       -       -       14.503       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	International Forestry Programs	10.684			143,469				143,469							_
Total All 10699	Partnership Agreements	10.699		_	14,593	-	-	-	14,593	-	-	-	-	-	-	_
Total All 10699	Passed through from: The University of Memohia Berteership Agroaments	10,600	A24 0055 2001		2 050				2.050							
Research Joint Venture and Cock Neimbranable Agreements         10.707         38.474         640.971         -         -         406,790         -         -         234,181         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - </td <td>Total ALN 10.699</td> <td>10.699</td> <td>A24-0055-5001</td> <td></td> <td>3,952</td> <td></td> <td></td> <td></td> <td>3,952</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Total ALN 10.699	10.699	A24-0055-5001		3,952				3,952							
Passed through from:         Addl         Passed through from:	Research Joint Venture and Cost Reimbursable Agreements	10.707		36.474								234.181				
Alkbarna AAM University (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (AAMU, Nessarity (Nessarity Nessarity (Nessarity (Nessarity (Nes	Passed through from:			22,414								20.,.01				
Total All 10.707         38.474         672.246         -         -         438.065         -         -         23.181         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Alabama A&M University (AAMU) - Research Joint Venture and Cost Reimbursable Agreements			-		-	-	-		-	-	-	-	-	-	-
Infrastructure Instanter and Job Activity Fire Science Program (Research & Development)       10.74	Norm Carolina State University - Research Joint Venture and Cost Reimbursable Agreements Total AI N 10 707	10.707	PAM-P19-002598-SA01	20 474								224 404				
Sol and Water Conservation Service - 1992 - 194,731 194,731 194,731		10.714		30.4/4					400.000			239.101				
Passed through from:         National Resource Conservation Service - USDA Soil and Water Conservation         10.902         NP2044230003C014         —         82.12         Passed and and and and and and and and and an	Soil and Water Conservation								104,731							
National Resource Conservation and Water Conservation         10.902         NPR20A423XXXXC114         -         82,122         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Passed through from:															
National Fish and Wildlife Foundation (NFWF) - Soil and Water Conservation 10.902 1904.20.067768 11.947 55,584 55,584 55,584 55,584	National Resource Conservation Service - USDA Soil and Water Conservation	10.902	NR204423XXXXC114				-	-	-	-	-	-	-	-	-	-
	reasonal Resource Conservation Service - USDA Soil and Water Conservation National Fish and Wildlife Foundation (NFWF) - Soil and Water Conservation	10.902	NK223A/50003C061 1904.20.067768	193,193 11 947	452,611 55 584	452,611	_	_	55 584	_	_	_	_	_	_	_
	National Fish and Wildlife Foundation (NFWF) - Soil and Water Conservation				123,496	_	_	_	123,496	-	-	_	_	-	-	-

Granter/Bree Through Granter/Brearam or Churler Title	Federal ALN	Pass-through entity	Passed through to	Total Federal	Alcorn State University	Delta State University	Jackson State	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississioni	IHL Executive Office	N
Grantor/Pass-Through Grantor/Program or Cluster Title	number	identifying number	subrecipients	Expenditures		University	University		for Women	University	Mississippi	Medical Center	Mississippi	Office	
Total ALN 10.902 Soli Survey	10.903		205,140	818,544 63,187	534,733			283,811 42,156			·				
Environmental Quality Incentives Program	10.912		22,308	1,649,221				1,649,221					<u> </u>		
sed through from: Louisiana State University (LSU) - Environmental Quality Incentives Program	10.912	PO-0000263283	_	8.425	_	_	_	8,425	_	_	_	_	_	_	
Total ALN 10.912		100000000000	22,308	1,657,646				1,657,646							
Grassland Reserve Program seed through from:	10.920			46.367				46.367							
University of Arkansas at Pine Bluff (UAPB) - Healthy Forests Reserve Program (HFRP)	10.922	NR213A750009C001-5	-	153,386	-	-	-	153,386	-	-	-	-	-	-	
University of Arkansas at Pine Bluff (UAPB) - Healthy Forests Reserve Program (HFRP) Total ALN 10.922	10.922	NR213A750009C001-5		4,964				4,964							
Delta Wildlife - Feral Swine Eradication and Control Pilot Program	10.934	LTD 2/17/22		88,015				158.350 88,015							
Partnerships for Climate-Smart Commodities seed through from:	10.937		724,522	1,527,467	-	-	-	1,527,467	-	-	-	_	-	-	
Tuskegee University - Partnerships for Climate-Smart Commodities	10.937	30 31244 228 76190	_	11,930	_	_	_	11,930	_	_	_	_	_	_	
Tuskegee University - Partnerships for Climate-Smart Commodities	10.937	30 31244 228 76190		20,954				20,954							
Total ALN 10.937 Technical Agricultural Assistance	10.960		724,522	1,560,351			·	1,560,351							
ased through from:															
Foreign Agricultural Service - USDA Technical Agricultural Assistance Total ALN 10.960	10.960	FX21TA-10960R012		18,167	18,167			67.496			·				
Cochran Fellowship Program-International Training-Foreign Participant	10.962			15.844				15.844							
Total U.S. Department of Agriculture			4.869.484	52.868.979	4.956.955			41.336.254			6.154.711	123.097	297.962		
sed through from:															
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.RD	NFFN7710-20-02865	-	10,998	-	-	-	-	-	-	-	-	10,998	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Total ALN 11.RD	11.RD	MOU/OMAO-HQ-2021-05	219.134 219,134	453.310 464.308	<u> </u>		· <u> </u>				· <u> </u>		453.310	<u> </u>	
Ocean Exploration	11.011			75,264				75,264					404,000		
sed through from:	11.012	NA20NOS0120222	225 733	409 466									409 466		
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Texas A & M - U.S. Department of Commerce	11.012	NA20NOS0120222 M2201261-02-410041-10001	225,733	409,466 325,238	_	_	_	_	_	_	_	_	409,466 325,238	_	
Texas A & M - U.S. Department of Commerce	11.012	M2300785	_	261,256	_	_	_		_	_	_	_	261,256	_	
Texas A & M - U.S. Department of Commerce Texas A & M - U.S. Department of Commerce	11.012 11.012	M2300659 M2302129	-	94,383	-	-	-	-	-	-	-	-	94,383	-	
Total ALN 11.012			225,733	1,365,699							·		1,365,699		
Live Advantage Bait, LLC - U.S. Department of Commerce	11.021	8007016.000		56.970									56.970	_	. —
Public Wireless Supply Chain Innovation Fund Grant Program - Expanding Testing and Evaluation ad through from:	11.038			82.103				82,103							
Economic Development Administration - U.S. Department of Commerce	11.307	ED22HDQ3070008	135,587	308,120									308,120		
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Cooperative Institute (Inter-Agency Funded Activities)	11.400	NA18NOS4000198	1.700.237	2.633.540				703.042					2.633.540		
Cooperative Institute (Inter-Agency Funded Activities) ed through from:	11.405		108,770	703,042	-	-	-	703,042	-	-	-	-	-	-	
University of Miami - Cooperative Institute (Inter-Agency Funded Activities)	11.405	OS00001180		22,645				22,645							
Total ALN 11.405	11 407	LISM-01-23	108.770	725.687				725.687					7.610		
MS Department of Marine Resources - U.S. Department of Commerce MS Department of Marine Resources - U.S. Department of Commerce	11.407	USM-01-23 USM-01-24		30,696		=							7,610	_	
Total ALN 11.407				38,306									38,306		
US DOC/Sea Grant Support ed through from:	11.417		52,924	621,685	-	-	-	-	-	-	621,685	-	-	-	
University of Florida - Sea Grant Support	11.417	SUB00002601	_	3,766	_	-	-	3,766	-	_	-	-	-	_	
University of Puerto Rico - Sea Grant Support	11.417 11.417	2020-2021-007 18100090-107	-	11,265	-	-	-	11,265	-	-		-	-	-	
US DOC/Purdue University/Sea Grant Support US DOC/University of Connecticut/Sea Grant Support	11.417	165382308		20,906 14,565		=					20,906 14,565			_	
US DOC/University of Connecticut/Sea Grant Support	11.417	364406	13,818	22,542	-	-	-	-	-	-	22,542	-	-	-	
US DOC/University of Minnesota/Sea Grant Support National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417 11.417	D010061405 NA18OAR4170080	-	9,301 54,674	-	-	-	-	-	-	9,301	-	54,674	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417	NA18OAR4170080	165,379	695,792	_	_	_	_	_	_	_	_	695,792	_	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417	NA18OAR4170438	68,320	151,407	-	-	-	-	-	-	-	-	151,407	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417 11.417	NA20OAR4170494 NA21OAR4170091	4,119,106 201,843	4,330,351 201.843	_	_	_	_	_	_	_	_	4,330,351 201,843	_	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417	NA21OAR4170268	388,166	388,166	-	-	-	-	-	-	-	-	388,166	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417 11.417	NA21OAR4170316 NA21OAR4170328	254,540 10,488	396,993 22,119	-	-	-	-	-	-	-	-	396,993 22,119	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417	NA210AR4170328	776,802	1.197.948	_	_	_	_	_	_	_	_	1,197,948	_	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.417	NA22OAR4170090 NA23OAR4170169	209,193	209,193	-	-	-	-	-	-	-	-	209,193	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Total AI N 11.417	11.417	NA24OARX417C0155-T1-01	6 261 536	6,728				15 031			688 000		6,728		·
Mississippi Department of Marine Resources (MDMR) - Coastal Zone Management Administration Awards	11.419	NA22NOS4190068	6.261.536	38,680				38,680					7.655.214		
Oyster South - Fisheries Develop. and Utilization Research and Develop Grants and Cooperative Agreements Program	11.427	MSU-2021-01		27,701				27,701						_	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Total ALN 11.427	11.427	NA23NMF4270266		79,658			· <u> </u>	27 701			· <u> </u>		79,658		_
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		1,075,851	5,304,141				5,304,141					18.050		
ed through from:															
University of Rhode Island - U.S. Department of Commerce Total ALN 11.432	11.432	7525-10212019USM	511,742	3,621,183				5.304.141			·		3,621,183		_
FL Fish & Wildlife Conservati Commission - U.S. Department of Commerce	11.433	21277	-	13,079	-	-	-	-	-	-	-	-	13,079	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Total ALN 11.433	11.433	NA21NMF4330507		69,369									69,369		. —
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Guif Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.435	NA21NMF4350428		626.275									82.448		
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		324,562	441,399			-	441,399	-					-	
ad through from: University of South Alabama - Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451	A19-0206-S003	_	124,786	_	_	_	124.786	_	_	_	_	_	_	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.451	NA21NOS4510177	11,423	11,423	-	-	-	-	-	-	-	-	11,423	_	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce Tulane University - U.S. Department of Commerce	11.451 11.451	NA23NOS4510304 TUL-SCC-559529-21/22	7,087	16,337	-	-	-	-	-	-	-	-	16,337	-	
Total ALN 11.451	11.451		343.072	(1,835)				566 185			·		(1,835)		
Dauphin Island Sea Lab - U.S. Department of Commerce	11.454	IMTA-P1-USM		57,502	_	-		_	-	-	-		57,502	-	_
Gulf States Marine Fisheries Commission - U.S. Department of Commerce Gulf States Marine Fisheries Commission - U.S. Department of Commerce	11.454 11.454	ACQ-210-039-2021-USM ACQ-210-039-2021-USM2	-	58,908 12,000	-	-	-	-	-	-	-	-	58,908 12,000	-	
Gulf States Marine Fisheries Commission - U.S. Department of Commerce	11.454	ACQ-210-039-2022-USM	(1,481)	(1,481)	_	_	_	_	_		_	_	(1,481)		
Gulf States Marine Fisheries Commission - U.S. Department of Commerce	11.454	ACQ-210-039-2023-USM	377,689	716,157	-	-	-	-	-	-	-	-	716,157	-	
Gulf States Marine Fisheries Commission - U.S. Department of Commerce Gulf States Marine Fisheries Commission - U.S. Department of Commerce	11.454 11.454	ACQ-210-039-2023-USM2 ACQ-210-039-2024-USM	-	65,421 45,877	-	-	-	-	-	-	-	-	65,421 45,877	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.454	NA23NMF4540202	_	81,777	_	_	_	_	_	_	_	_	81,777	_	
Rutgers - U.S. Department of Commerce	11.454	PO25211485	-	10,578	-	-	-	-	-	-	-	-	10,578	-	
U.S. Department of the Navy - U.S. Department of Defense Total ALN 11.454	11.454	N6600123P6374	376 208	37,125							· <u> </u>		37,125		-
Weather and Air Quality Research	11.459		6.434	388.953			31,087	357.866							_
Applied Meteorological Research	11.468		75,603	166,209				166,209							
Congressionally Identified Awards and Projects ed through from:	11.469		-	1,295,709	-	-	-	9,412	_	-	1,286,297	-	_	-	
National Oceanic and Atmospheric Admin - U.S. Department of Commerce	11.469	NA23OAR4690424	546.133	870.637									870.637		
Total ALN 11.469 US DOC/Unallied Science Program	11.472		546,133	2,166,346				9,412			1,286,297		870,637		
sed through from:	11.4/2			1,387							1,387				
National Fish and Wildlife Foundation - U.S. Department of Commerce University of Mami - Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.473	0318-23-075892		7.603									7.603		
University of Miami - Center for Sponsored Coastel Ocean Research Coastel Ocean Program	11.478	OS00001388 C - 5115	_	25,407				25,407							

rantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	M
Florida A&M University - NOAA Cooperative Science Center for Florida A&M University - NOAA Cooperative Science Center for	11.481 11.481	FAMU-C-5145 FAMU-C-5185		94,777 66,523	_		94,777 66,523								
Total ALN 11.481 US DOC/Measurement and Engineering Research and Standards	11.609			266.056			266.056				7.540				
d through from:				/.516							/.516				
Mississippi Manufacturers Association (MMA-MEP) - Manufacturing Extension Partnership	11.611	MEP 2024-7	-	133,310	_	_	-	133,310	_	_	-	_	-	_	
Mississippi Manufacturers Association (MMA-MEP) - Manufacturing Extension Partnership Mississippi Manufacturers Association (MMA-MEP) - Manufacturing Extension Partnership	11.611	MEP 2025-1	-	77,230	-	-	-	77 230	-	-	-	-	-	-	
Mississippi Manufacturers Association (MMA-MEP) - Manufacturing Extension Partnership	11.611 11.611	MEP 2023-1 MEP 2024-1	-	1,165	-	-	-	1,165	-	-	-	-	-	-	
Mississippi Manufacturers Association (MMA-MEP) - Manufacturing Extension Partnership Total ALN 11.611	11.611	MEP 2024-1		467,409				467,409							
Congressionally-Identified Projects	11.617		331,443	2,443,602		-		787,019	_		1,656,583			-	
id through from:															
National Institute of Standards & Techno - U.S. Department of Commerce Total ALN 11.617	11.617	60NANB22D171	331 443	246,477				787.019			1 656 583		246,477		
Total U.S. Department of Commerce			11.917.483	31 752 266			297 143	8.648.114			3 640 782		19 166 227		
Department of Defense:			11211-122	01.104.400				0.010.111			0.010.102		10.100.441		
Critical Infrastructure Cyber Protection	12.RD		-	570,056	-	-	570,056	_	-	-	-	-	-	-	
ERDC DOD W912HZ21C0011 ERDC DOD W912HZ21C0014	12.RD 12.RD		-	1,057,691	-	-	-	1,057,691	-	-	-	-	-	-	
ERDC DOD W912H221C0014 ERDC DOD W912H221C0022	12.RD 12.RD			2,176,816	_	_	_	2,176,816				_		_	
ERDC DOD W912HZ21C0058	12.RD		458,288	824,782	-	-	-	824,782	-	-	-	-	-	-	
ERDC DOD W912HZ22C0004	12.RD		-	1,196,209	-	-	-	1,196,209	-	-	-	-	-	-	
ERDC DOD W912HZ22C0056	12.RD 12.RD		236,679	596,834	-	-	-	596,834	-	-	-	-	-	-	
ERDC DOD W912HZ239C012 ERDC DOD W912HZ23C0006	12.RD 12.RD		1,795,437	72,306 2,658,390	-	-	-	72,306 2,658,390	-	-	-	-	-	-	
ERDC DOD W912H223C0006 ERDC DOD W912H223C0012	12.RD 12.RD		1,795,437 950,630	2,658,390	-	-	-	2,658,390	-	-	-	-	_	-	
ERDC DOD W912HZ23C0012 ERDC DOD W912HZ23C0013	12.RD		1,018,309	1,803,699		_	_	1,803,699	_			_	_		
ERDC DOD W912HZ23P0092	12 RD		-	43,449	-	-	-	43,449	-	-	-	-	-	-	
ERDC DOD W912HZ249C004	12.RD		-	1,137	-	-	-	1,137	-	-	-	-	-	-	
US Army W912P918D0019	12.RD 12.RD		-	12,828	-	-	-	12,828	-	-	-	-	-	-	
US Army DOD W56HZV-17-C-0095	12.RD		1,490,325	1,580,259	-	-	-	1,580,259	-	-	-	-	-	-	
US Army Natick W909MY-21-C-0035 US Army Natick W909-MY-23-C-0002	12.RD 12.RD		-	17,626 2.022,761	-	-	_	17,626	—	-	-	-	-	-	
IS Army Natick W909-MY-23-C-0002 IS Army W909MY19CC002	12.RD 12.RD		_	2,022,761	_	_	_	2,022,761	_	_	_	_	_	_	
US DOD/Department of Defense	12.RD		696,172	3,203,528	-	-	-	-	-	-	3,203,528	-	-	-	
ad through from:															
Applied Research Associates, Inc. (ARA) - Improved Penetration Methodology Te	12.RD	S-005141-01-JSU/W912HZ23C0004	-	998,420	-	-	998,420	-	-	-	-	-	-	-	
Rochester Institute of Technology (RIT) - Army Educational Outreach FY 2022 Alion Science and Technology Corporation - Joint Capabilities Embedded Technology Insertion and Integration	12.RD 12.RD	RIT AEO FY22 SUB1155027-002	-	2,000 11,634	-	-	2,000	11,634	-	-	-	-	-	-	
Anon Science and recrimology corporation - Joint Capabilities Embedded Technology Insertion and Integration American Lightweight Materials Mfg Innovation Inst (ALMMII) - American Lightweight Materials Mfg Innovation Inst	12.RD	#21025(C	_	17,854	_	_	_	17.854	_	_	_	_	_	_	
American Lightweight Materials Mfg Innovation Inst (ALMMII) - American Lightweight Materials Mfg Innovation Inst	12.RD	#21025(C		16,539		_	_	16,539	_			_	_		
American Lightweight Materials Mg Innovation Inst (ALMMI) - Methods for defect detection in AM processes American Lightweight Materials Mg Innovation Inst (ALMMI) - Wethods for defect detection in AM processes	12.RD	K014-01 PROJECT #22017	_	6.019	_	_	_	6.019	_	_	_	_	_	_	
American Lightweight Materials Mfg Innovation Inst (ALMMII) - Methods for defect detection in AM processes	12.RD 12.RD	K014-01 PROJECT #22017	-	140,001	-	-	-	140,001	-	-	-	-	-	-	
American Lightweight Materials Mfg Innovation Inst (ALMMII) - Methods for defect detection in AM processes	12.RD	K014-01 PROJECT #22017	-	156,865	-	-	-	156,865	-	-	-	-	-	-	
Camgian Microsystems Corporation - MSU Open Source Exploitation System- Year 4	12.RD	MSU-01-202207	209,727	788,822	-	-	-	788,822	-	-	-	-	-	-	
Circadence - Netmapper Cyber Range Automation Framework Cyber Threat Environment Modeling and Simulation Cornerstone Research Group - Phase II: Tool Informed by Geomaterial Microstructure to Predict Electromagnetic Properties	12.RD 12.RD	RSDP2.020 PO 2022-0778	-	405,693 129,798	-	-	-	405,693 129,798	-	-	-	-	-	-	
General Dynamics - Department of Defense	12.RD	GDIT-01185	_	15,135	_	_	_	15,135	_	_	_	_	_	_	
Griffias Institute. Inc VICEROY for the NCAE-C Southeast Region	12.RD	SA10012021MM0337	269,010	451,903	_	_	_	451 903	_	_	_	_	_	_	
Griffiss Institute, Inc VICEROY for the NCAE-C Southeast Region Griffiss Institute, Inc VICEROY for the NCAE-C Southeast Region	12.RD 12.RD	SA10012021MM0337		63,107	_	_	_	63,107	-	_	-	_	_	_	
M4 Aerospace Engineering - Low Cost Carbon-Carbon Development for Hypersonic Flight Systems	12.RD	B22B-T013-0153	-	15,703	-	-	-	15,703	-	-	-	-	-	-	
MxD - 5G Landscape for Industrial IoT	12.RD	2023-01	-	33,957	-	-	-	33,957	-	-	-	-	-	-	
Science Applications International Corporation (SAIC) - SAIC P010282292 Sinclair Community College (SCC) - eVTOL/AAM OEM Industry Digital Thread Survey and Report	12.RD 12.RD	SAIC P010282292 SIGNED 8/22/2023	89.375	7,379 89.876	-	-	-	7,379 89.876	-	-	-	-	-	-	
Sincair Community College (SCC) - eV ICL/AAM DEW Industry Digital Intelad Survey and Report Solvus Global - Large Scale WAAM AM Process for Army Components	12.RD	092023-02	69,375	30,623	_	_	_	30,623	_	_	_	_	_	_	
Steel Founders Society of America - Steel Performance Initiative: Steel Technology Advance Research (STAR)	12.RD	STAR2		10.242		_	_	10,242	_			_	_		
Torch Technologies - Multi-Modal Threat Detection (M2TD) System	12.RD	T21S002 TOID04190090	-	404	_	_	_	404	_	_	-	_	_	_	
US DOD/CFD Research Corp/Department of Defense	12.RD	0000002806	13,853	660,896	-	-	-	-	-	-	660,896	-	-	-	
US DOD/Combustion Research and Flow Technology, Inc./Department of Defense	12.RD	23-P-6004/C875	-	16,732	-	-	-	-	-	-	16,732	-	-	-	
US DOD/ENSCO, Inc./Department of Defense	12.RD 12.RD	G27397-3943 TO#64 20210501	-	22,474	-	-	-	-	-	-	22,474	-	-	-	
US DOD/Hyperion Technology Group, Inc./Department of Defense US DOD/Hyperion Technology Group, Inc./Department of Defense	12.RD 12.RD	20210501		229,093 97,600	_	_	_	_			229,093 97,600	_		_	
US DOD/Hyperion Technology Group, Inc./Department of Defense	12.RD	H2561C004UM220103	_	116.015	_	_	_	_	_	_	116.015	_	_	_	
US DOD/Hyperion Technology Group, Inc./Department of Defense	12.RD	H2652-C003-UM230323	-	1,481,216	_	_	_	_	-	_	1,481,216	_	_	_	
US DOD/Michigan Tech Research Institute/Department of Defense	12.RD	UM 09.01.23	-	55,823	-	-	-	-	-	-	55,823	-	-	-	
US DOD/Michigan Tehnological University/Department of Defense	12.RD	24-0099-Z1	-	65,302	-	-	-	-	-	-	65,302	-	-	-	
US DOD/Utah State University/Department of Defense	12.RD 12.RD	CP0085182 AWD-001036	-	25,398	-	-	-	-	-	-	25,398	69 614	-	-	
University of Pittsburgh - Of the Commonwealth System of Higher Education - Department of Defense University of Pittsburgh - Of the Commonwealth System of Higher Education - Department of Defense	12.RD 12.RD	AWD-001036 AWD0002988-9		150,360	_	_	_	_	_			150,360		_	
Mobile County Public School System - U.S. Department of Defense	12.RD	8006827.000	67.299	223,350		_	_	_	_				223.350		
Naval Oceanographic Office - U.S. Department of Defense	12.RD	N6230619P0008	-	22,823	-	-	-	-	-	-	-	-	22,823	-	
Woolpert, Inc U.S. Department of Defense	12.RD	USM-23-S-016	-	69,620	_	_	_	_	-	_	-	_	69,620	_	
Woolpert, Inc U.S. Department of Defense	12.RD	USM-24-S-009		7,349									7,349		
Total ALN 12.RD U.S. Department of the Army - U.S. Department of Defense	12 114	W9132T23C0005	7,295,104	27,794,283			1,570,476	19,706,614			5,974,077	219,974	323,142 42.062		
National Center for Manufacturing Sci - U.S. Department of Defense	12.114	2023158-142362		258.317									258.317		
Basic and Applied Schriftic Research	12.300	2020100 142002	127,807	1,242,294				528,459	-		713,835		-	-	
id through from:															
Florida State University (FSU) - Basic and Applied Scientific Research	12.300	R000002832	-	320,506	-	-	-	320,506	-	-	-	-	-	-	
Florida State University (FSU) - Basic and Applied Scientific Research	12.300	R000002978	-	7,942	-	-	-	7,942	-	-	-	-	32,919	-	
Florida State University - U.S. Department of Defense Naval Research Laboratory - U.S. Department of Defense	12.300	R000003069 N00173-18-2-C004	-	32,919 43,725	-	-	-	-	-	-	-	-	32,919	-	
Naval Research Laboratory - U.S. Department of Defense	12.300	N00173-20-2-C004	740,128	1,941,379			_		_	_		_	1,941,379		
Office of Naval Research - U.S. Department of Defense	12.300	N00014-19-1-2687	80,652	106,455	_	_	_	_	_	_	_	_	106,455	_	
Office of Naval Research - U.S. Department of Defense	12.300 12.300	N00014-19-1-2704	_	59,500	-	-	-	-	-	-	-	-	59,500	-	
Office of Naval Research - U.S. Department of Defense	12.300	N00014-22-1-2576	151,059	272,461	-	-	-	-	-	-	-	-	272,461	-	
Office of Naval Research - U.S. Department of Defense	12.300	N00014-23-1-2063	-	206,440	-	-	-	-	-	-	-	-	206,440	-	
Office of Naval Research - U.S. Department of Defense University of Calfornia San Diego - U.S. Department of Defense	12.300	N00014-23-1-2785 705698	42.950	1,077,906	-	-	-	-	-	-	-	-	1,077,906	-	
University of California Santa Cruz - U.S. Department of Defense	12.300	A22-0729-S001	42,950	8,316	_	_	_	_	_	_	_	_	8,316	_	
University of Sauth Carolina - U.S. Department of Defense	12.300	23-5384	_	55.000	_	_	_	_	_	_	_	_	55,000	_	
University of South Carolina - U.S. Department of Defense University of South Carolina - U.S. Department of Defense	12.300	24-5713	-	14,342	-	-	-	-	-	-	-	-	14,342	-	
Total ALN 12.300			1,142,596	5,466,441	_			856,907	-		713,835		3,895,699	_	
Military Medical Research and Development	12.420		_	335,852	-	-	_	109,671	_	-	-	226,181	-	_	
d through from:	12 420	A21-0141-S001		18 393											
The University of Memphis - Military Medical Research and Development Johns Hopkins University - Military Medical Research and Development	12.420 12.420	A21-0141-S001 2005193670	-	18,393 1,976	-	-	-	18,393	_	-	-	1,976	-	-	
Johns Hopkins University - Military Medical Research and Development Johns Hopkins University - Military Medical Research and Development	12.420 12.420	2005193670 2005244722	_	1,976	_	_	_	_	_	_	_	1,976	_	_	
	12.420	2000244722		359 988				128.064				231.924			
Total ALN 12.420	12.431		443,743	1,145,832			184,527	961,305				201.024			
Total ALN 12.420															
Total ALN 12.420 Basic Scientific Research d through from:		000456 / W911NF-21-1-0264	-	44,199	-	-	44,199	-	-	-	-	-	-	-	
Total ALN 12.420 Bais Scientiff Research d through from: Fordis International Iniversity - FINDS Research	12.431	000400 / W91114F-21-1-0204					_	_	_	_	75,714	_	_	-	
Total ALM 12.420 Bais Csientific Research d through from: Prorisi International Iniversity - FINDS Research	12.431 12.431	330247-02	-	75,714	_										
Total ALN 12.420 Bais Scientific Research Bid through from: Florida International University - FINDS Research US DODUhiversity of Louislana at Lafayeet/Basic Scientific Research Messachurest: Institue of Technology - U.S. Department of Defense	12.431 12.431	330247-02 \$5855, PO# 846220	_	62,444	=	=	-	-	-	-		-	62,444	-	
Total ALM 12.420 Batis Scientific Research ad Prood Priorit US SCOLIviderial University - FNDS Research US SCOLIviderial Vietnerity of Losidance Scientific Research Messachurets Institute of Technology - US. Department of Defense US. Army Aeromedical Research Lieb. US. Sperament of Defense	12.431 12.431 12.431	330247-02 \$5855, PO# 846220 W911NF-18-2-0061		62,444 (20,456)				_	_	Ξ		_	(20,456)	_	
Total ALN 12.420 Basi Solentific Research ed through from: Fordial International University - FINDS Research US DODU/twiresity of Louisians at Latayette Basic Scientific Research Wessachusetts Institute of Technology - U.S. Department of Defense	12.431 12.431	330247-02 \$5855, PO# 846220		62,444	-	-					-		62,444 (20,456) 235,687 37,307		

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to	Total Federal	Alcorn State University	Delta State	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State	University of Mississippi	University of Mississippi	University of Southern	IHL Executive	MCVS
	number	Identifying humber	subrecipients	Expenditures	University	University	University	University	for women	University	mississippi	Medical Center	Mississippi	Onice	MCV3
Passed through from: Technology Student Association - UNITE 2022 Summer Program	12.630	UNITE 2022/W911SR-15-2-0001	_	17,106	_	_	17,106	_	_	_	_	_	_	_	_
Texas A&M University-Corpus Christi (TAMUCC) - Basic, Applied, and Advanced Research in Science and Engineering U.S. Army Coros of Engineers - U.S. Department of Defense	12.630 12.630	M2203648 W912HZ22C0027	-	4,776 103.041	-	-	-	4,776	-	-	-	-	103.041	-	-
U.S. Army Eng Research & Development Ctr - U.S. Department of Defense	12.630	W912HZ1920044	_	91,050	_	_	_	_	_	_	_	_	91,050	_	_
U.S. Army Eng Research & Development Ctr - U.S. Department of Defense U.S. Army Eng Research & Development Ctr - U.S. Department of Defense	12.630 12.630	w912HZ2020062 W912HZ21C0064	59,235	1,478,203 538,505							=	=	1,478,203 538.505	Ξ.	
Total ALN 12.630			368,733	4,049,477			493,676	1,105,160			93,660		2,356,981		
The Ohio State University - U.S. Department of Defense Henry M Jackson Foundation For The Advancement of Military Medicine - Uniformed Services University Medical Research Projects	12.740 12.750	60074243;RF-01611455 5801 PO#1027899		46,798									46,798		
Henry M Jackson Foundation For The Advancement of Military Medicine - Uniformed Services University Medical Research Projects	12.750	5993 PO#1049434		127.908							127.908				
Total ALN 12.750 Air Force Defense Research Sciences Program	12.800			127,909 86,604			81,702				127,909 4,902				
Passed through from: The Ohio State University - Air Force Defense Research Sciences Program	12.800	SPC-1000006643_GR128146		23,428				23,428							
The Ohio State University - Air Force Defense Research Sciences Program	12.800	SPC-1000006850 / GR128838	_	105,652	_	_	_	105.652	_	_	_	_	_	_	_
The Ohio State University - Air Force Defense Research Sciences Program The Ohio State University - Air Force Defense Research Sciences Program	12.800 12.800	SPC1000006877   GR128851 SPC-1000011554 GR131315	-	79,137 26.024	-	-	-	79,137 26.024	-	-	-	-	-	-	-
Worcester Polytechnic Institute (WPI) - Air Force Defense Research Sciences Program	12.800	11403-GR	_	97.649	_	_	_	97,649	_	_	_	_	_	_	_
Air Force Office of Scientific Research - U.S. Department of Defense Florida State University - U.S. Department of Defense	12.800 12.800	FA9550-20-1-0353 R000002899	12,230	21,930 707.096	-	-	-	-	-	-	-	-	21,930 707.096	-	-
Radiance Technologies, Inc U.S. Department of Defense	12.800	000003653		90,177	<u> </u>			<u> </u>	<u> </u>				90,177		
Total ALN 12.800 Information Security Grants	12.902		12.230 9,673	<u>1.237.697</u> 30,142			81.702	331.890 30,142			4.902		819.203		
GenCyber Grants Program	12.902			190,223				190,223							
Passed through from: National Security Agency - U.S. Department of Defense	12.903	H98230-21-1-0075		(10.289)									(10.299)		
Total ALN 12.903		180230-21-1-00/3		179,935				190,223					(10,288)		
CyberSecurity Core Curriculum Passed through from:	12.905		121,483	143,812				143,812							
Texas A&M University (TAMU) - CyberSecurity Core Curriculum	12.905	M2400928		27,123				27,123							
Total ALN 12.905 University of Michigan - ARC - Research and Technology Development	12.910	SUBK00011275	121,483	170,935 3,611				170,935 3,611							
University of Michigan - ARC - Research and Technology Development	12.910	SUBK00013069	_	5.369	_	_	_	5.369	_	_	_	_	_	_	_
University of Michigan - ARC - Research and Technology Development University of Michigan - ARC - Research and Technology Development	12.910	SUBK00015268 SUBK00017445	-	88,006 109.376	-	-	-	88,006 109.376	-	-	-	-	-	-	-
University of Michigan - ABC - Research and Technology Development	12.910	SUBK00019989	_	110,000	_	_	_	110,000	_	_	_	_	_	_	_
University of Michigan - ARC - Research and Technology Development University of Michigan - ARC - Research and Technology Development	12.910 12.910	SUBK00019988 SUBK00021893	-	46,269 38.376	-	-	-	46,269 38,376	-	-	-	-	_	-	-
University of Michigan - ARC - Research and Technology Development	12.910	SUBK00021896	_	9,231	_	_	_	9,231	_	_	_	_	_	_	_
University of Michigan - ARC - Research and Technology Development Columbia University - U.S. Department of Defense	12.910 12.910	SUBK00021897 3(GG018601-02) - Phase I	-	24,176 495.698	-	-	-	24,176	-	-	-	-	405 500	-	-
Total ALN 12.910	12.910	3(GGU18601-02) - Priase I		930,112				434,414					495,698		
Total U.S. Department of Defense U.S. Department of the Interior:			9,393,562	42,274,823			2,374,580	23,915,654			6,990,097	451,898	8,542,594		
6.5. Department of the Internot. BLUEFALO-SURREAL - Seeing, Understanding, Reconstruction, and Rendering with vary Environment, Altitude, Limited Imagery Chickasaw Nation Dept of Culture and Humanities - 2023 Archaeological Research in the Chickasaw Homeland: A Proposal to Investigate §	15.RD 15.RD	0000016531	-	79,724	-	-	-	79,724	-	-	-	-	-	-	-
Chickasaw Nation Dept of Culture and Humanities - 2023 Archaeological Research in the Chickasaw Homeland: A Proposal to Investigate 5 Chickasaw Nation Dept of Culture and Humanities - 2024 Chickasaw Explorers	15.RD 15.RD	MATTER 506.2-004 OEC MATTER 506.4-027	_	11,196 17,264		_		11,196 17,264			_	_	_	_	
Chickasaw Nation Dept of Culture and Humanities - A Proposal to Complete the Report on Archaeological Investigations	15.RD	OEC MATTER 506.2-031	_	11,300	_	_	_	11,300	_	_	_	_	_	_	_
MS Department of Marine Resources - U.S. Department of the Interior Total ALN 15 RD	15.RD	8007311.000		37,462				119 484					37,462		
Louisiana State University - U.S. Department of the Interior	15.422	PO-0000147253		6,013				-		_			6,013		
Blue World Research Institute - U.S. Department of the Interior Marine Minerals Activities	15.423 15.424	23-F05-01		93.594		<u> </u>	<u> </u>	<u> </u>				<u> </u>	93.594	<u> </u>	
Passed through from:				10									10		
Bureau of Ocean Energy Management - U.S. Department of the Interior Bureau of Ocean Energy Management - U.S. Department of the Interior	15.424 15.424	M21AC00018 M23AC00006	-	163,821 292,105	-	-	-	-	-	-	-	-	163,821 292 105	-	-
Total ALN 15.424				455,942									455,942		
Mississippi Department of Marine Resources (MDMR) - GoMESA Mississippi Department of Marine Resources (MDMR) - GoMESA	15.435 15.435	SIGNED 12/16/21 SIGNED 5/27/2022	27,077 223,702	34,300 262,629		_		34,300 262,629			_	_	_	_	_
Mission Department of Marine Resources (USAM) of the Interior MS Department of Marine Resources - US. Department of the Interior MS Department of Marine Resources - U.S. Department of the Interior	15.435	3000035076		103,391	_	_	_	202,025	_	_	_	_	103,391	_	_
MS Department of Marine Resources - U.S. Department of the Interior Total ALN 15.435	15.435	3000035782	250,779	362,078 762,398				296,929					362,078 465,469		
Mississippi Department of Wildlife, Fisheries, & Parks - Sport Fish Restoration	15.605	101128894		26,554				26,554					-		
Mississippi Department of Wildlife, Fisheries, & Parks - Sport Fish Restoration Mississippi Department of Wildlife, Fisheries, & Parks - Sport Fish Restoration	15.605 15.605	CHECK # 101180260 AWARDED 5/22/2023	_	22,627 48,882	_	_	_	22,627 48,882	_	_	_	_	_	_	Ξ.
MS Department of Marine Resources - U.S. Department of the Interior	15.605	USM-TR-22	-	35,166	-	-	_	-	-	-	-	-	35,166	-	-
MS Department of Marine Resources - U.S. Department of the Interior MS Department of Marine Resources - U.S. Department of the Interior	15.605 15.605	USM-SS-22 USM-SS-24	_	88,808 81,508	_	_	_	_	_	_	_	_	88,808 81.508	_	Ξ.
Total ALN 15.605				303,545		_		98,063	_	_			205,482	_	
Fish and Wildlife Management Assistance Passed through from:	15.608		-	15,000	-	-	-	15,000	-	-	-	-		-	-
Mississippi Department of Environmental Quality (MDEQ) - Fish and Wildlife Management Assistance	15.608	24-00017 CHECK # 101187404	-	16,172	-	-	-	16,172	-	-	-	-	-	-	-
Mississippi Department of Wildlife, Fisheries, & Parks - Fish and Wildlife Management Assistance Mississippi Department of Wildlife, Fisheries, & Parks - Fish and Wildlife Management Assistance	15.608 15.608	CHECK # 101187404 CHECK 5/13/2022	_	21,871 28,521	_	_	_	21,871 28,521	_	_	_	_	_	_	_
Mississippi Wildlife Fisheries and Parks Foundation - Fish and Wildlife Management Assistance Conservation Collaborations LLC - Fish and Wildlife Management Assistance	15.608	CHECK 5/13/2022	-	33,941	-	-	-	33,941	-	-	7,361	-	-	-	-
Conservation Collaborations LLC - Fish and Wildlife Management Assistance Creative Resource Strategies LLC - Fish and Wildlife Management Assistance	15.608 15.608	F22AP03009-00 F23AP01026-00	_	7,361 7,338	_	_	_			_	7,361	_	_	_	_
MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior U.S. Fish and Wildlife Service - U.S. Department of the Interior	15.608	SWG T-32 F20AC10639-00	-	27,913	-	-	-	-	-	-	-	-	27,913	-	-
U.S. Fish and Wildlife Service - U.S. Department of the Interior U.S. Fish and Wildlife Service - U.S. Department of the Interior	15.608 15.608	F20AC10639-00 F23AP02041-00		(2) 23,619		_	_				_	_	(2) 23,619	_	_
Total ALN 15.608 Alabama Department of Conservation and Natural Resources - Wildlife Restoration and Basic Hunter Education	15.611	20-313		181,734				115,505			14,699		51,530		
Aladamia Department of Conservation and Natural resources – wildlife restoration and basic Hunter Education Michigan Department of Natural Resources – Wildlife Restoration and Basic Hunter Education Mississippi Department of Wildlife, Fisheries, & Parks – Wildlife Restoration and Basic Hunter Education	15.611 15.611 15.611	CTD 2/19/21	_	27,471 62,985		_	_	27,471 62,985			_	_	_	_	_
Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Restoration and Basic Hunter Education	15.611	SIGNED 7/28/2023 SIGNED 8/18/2022	-	11,157	-	-	-	11,157	-	-	-	-	-	-	-
Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Restoration and Basic Hunter Education Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Restoration and Basic Hunter Education	15.611 15.611	SIGNED 8/18/2022	_	118.076		_	_	118.076			_	_	_	_	_
Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Restoration and Basic Hunter Education Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Restoration and Basic Hunter Education	15.611 15.611	SIGNED 8/18/2022 MSDWFP F23AF01801 Signed 7/28/23	-	51,765 7,367	-	-	-	51,765 7,367	-	-	-	-	_	-	-
	15.611	SA211257	_	106,130	_	_	_	106,130	_	_	_	_	_	_	_
Mississipi Department of Wildlife, Fisheries, & Parks - Wildlife Restoration and Basic Hunter Education Mississippi Department of Wildlife, Fisheries, & Parks - Wildlife Restoration and Basic Hunter Education Total ALM 15.611	15.611	SIGNED 7/28/2023		5.338 450.393				5.338							
MS Department of Environmental Quality - U.S. Department of the Interior	15.614	22-00072	50,851	50,851									50,851		
Mississippi Department of Wildlife, Fisheries, & Parks - Cooperative Endangered Species Conservation Fund MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior	15.615	SWG T-32 8007105 8007136	-	8,099	-	-	-	8,099	-		-		38.206		
MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior	15.615 15.615	8007105 8007136 8007306.000		38,206 18,861									38,206 18,861		
Total ALN 15.615	15.628			65,166				8,099					57,067		
Multistate Conservation Grant Coastal	15.628 15.630			36.830				36,830							
Passed through from:		F22AC02925		10.455									10.455		
U.S. Fish and Wildlife Service - U.S. Department of the Interior Total ALN 15.630	15.630			18.241				7.786					10,455		
Mississippi Department of Wildlife, Fisheries, & Parks - State Wildlife Grants	15.634 15.634	CTD 7/17/2020 SIGNED 7/20/2021		8,071				8,071					_		
Mississippi Department of Wildlife, Fisheries, & Parks - State Wildlife Grants Mississippi Department of Wildlife, Fisheries, & Parks - State Wildlife Grants	15.634	SIGNED 5/3/2023	_	34,336	_	_	_	65,601 34,336	_	_	_	_	_	_	_
MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior	15.634	8006776.000 8007048.000	-	8,820	-	-	-	_	-	-	-	-	8,820 35,663	-	-
MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior Total ALN 15.634				152,491				108,008					44,483		
Mississippi Department of Wildlife, Fisheries, & Parks - Research Grants (Generic)	15.650	LTR 2/2/17	_	76,377				76,377			_				
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Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	M
MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior	15.650	SWG T-32		10 556									10.556		
Total ALN 15.650	15.650	5WG 1-32		86,933				76,377					10,556		
National Wildlife Refuge System Enhancements	15.654			40,108		-	_	40,108	-			-		-	
sed through from: U.S. Fish and Wildlife Service - U.S. Department of the Interior	15 654	E22AC01146-00	_	35 739	_	_	_	_	_	_	_	_	35 739	_	
U.S. Fish and Wildlife Service - U.S. Department of the Interior	15.654	F23AC02742-00		7,729									7,729	_	
Total ALN 15.654 Endangered Species Recovery Implementation	15.657			83.576				40.108					43.468		
Endangered Species Recovery Implementation sed through from:	15.657		-	63,269	-	-	27,381	2,661	-	-	22,610	-	10,617	-	
MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior	15.657	E-1-38	-	12,732	-	-	-	-	-	-	-	-	12,732	-	
U.S. Fish and Wildlife Service - U.S. Department of the Interior Total AI N 15.657	15.657	F22AC03538-00		13.237 89.238				2.661			22.610		<u>13.237</u> 36.586		
U.S. Fish and Wildlife Service - U.S. Department of the Interior	15.658	F24AC00291-00		41.925			27,381	2,001			22,610		41.925		
Candidate Species Conservation	15.660			26,922				26,922						_	
NFWF-USFWS Conservation Partnership Adaptive Science	15.663 15.670			15.485 55,028				15.485 55,028							
Youth Engagement, Education, and Employment	15.676			34,707				34,707							
Cooperative Ecosystem Studies Units	15.678		-	93,801	-	-	-	93,801	-	-	-	-	-	-	
assed through from: Marshal University (MU) - Cooperative Ecosystem Studies Units	15 678	P23001331		47 640				47 640							
U.S. Fish and Wildlife Service - U.S. Department of the Interior	15.678	F19AC00957	_	45,780	_	_	_	47,040	_	_	_	_	45,780	_	
U.S. Fish and Wildlife Service - U.S. Department of the Interior	15.678	F20AC00077	-	19,286	-	-	-	-	-	-	-	-	19,286	-	
U.S. Fish and Wildlife Service - U.S. Department of the Interior Total ALN 15.678	15.678	F20AC00103		119.300 325,807				141,441					119.300 184,366		
Assistance to State Water Resources Research Institutes	15.805		26,458	104,605				104,605						_	
U.S. Geological Survey Research and Data Collection	15.808		_	168,987	_	-		121,673		-	47,314	_		_	
sed through from: Arizona State University (ASU) - U.S. Geological Survey Research and Data Collection	15.808	ASUB00001691		3,666				3 666							
Total ALN 15.808	15.000	AS080001091		172,653				125,339			47,314				
US DOI/National Cooperative Geologic Mapping Program Cooperative Research Units	15.810			75.198							75.198			_	
Cooperative Research Units sed through from:	15.812			162,163				162,163							
AmericaView, Inc - National Land Remote Sensing Education Outreach and Research	15.815	AV18-MS-01, GY2022	_	2,959	_	_	_	_	_	_	2,959	_	_	_	
AmericaView, Inc - National Land Remote Sensing_Education Outreach and Research	15.815	AV23-MS-01		4.776							4.776				
Total ALN 15.815				7,735							7,735				
US DOI/Historic Preservation Fund Grants-In-Aid sed through from:	15.904			43,207							43,207				
Mississippi Department of Marine Resources (MDMR) - Heritage Partnership	15.939	GOMESA MOU 9/15/21	513.640	969.757				969.757							
National Park Service (DOI) - Natural Resource Stewardship	15.944	P20AC01016		4,513				4,513							
Cooperative Research and Training Programs – Resources of the National Park System sed through from:	15.945		-	116,588	-	_	-	116,588	-	-	-	-	_	-	
Austin Peay State University - Cooperative Research and Training Programs – Resources of the National Park System Austin Peay State University - Cooperative Research and Training Programs – Resources of the National Park System	15.945	000011	_	48,104	_	_	_	48,104	_	_	_	_	_	_	
Austin Peay State University - Cooperative Research and Training Programs - Resources of the National Park System	15.945	000012	-	3.603	-	-	-	3.603	-	-	-	-	-	-	
Austin Peay State University - Cooperative Research and Training Programs – Resources of the National Park System Austin Peay State University - Cooperative Research and Training Programs – Resources of the National Park System	15.945 15.945	0000134 221061-46117	-	4,465	-	-	-	4,465 19,260	-	-	-	-	-	-	
National Park Service - U.S. Department of the Interior	15.945	P21AC11812-00	_	5.572	_	_	_	19,260	_	_	_	_	5.572	_	
Total ALN 15.945				197,592				192,020					5,572	_	
Total U.S. Department of the Interior			841,728	5,231,188			27,381	3,192,223			210,763		1,800,821		
Department of Justice:     Mississippi Department of Public Safety - Juvenile Justice and Delinquency Prevention	16.540	2022-30	_	511	_	_	_	511	_	_	_	_	_	_	
Mississippi Department of Public Safety - Juvenile Justice and Delinquency Prevention	16.540	2022-30	-	221	-	-	-	221	-	-	-	-	-	-	
Mississippi Department of Public Safety - Juvenile Justice and Delinquency Prevention	16.540	2024-34		8,258				8,258							
Total ALN 16.540 State Justice Statistics Program for Statistical Analysis Centers	16.550			8.990 20,182				8.990					20.182		
sed through from:				20,102									20,102		
USDOJ Bureau of Justice Statistics - U.S. Department of Justice	16.550	15PBJS-22-GK-0072-BJSB		34.292									34.292		
Total ALN 16.550 National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		38.785	<u>54.474</u> 281.450				168,809			112.641		54.474		·
ised through from:	10.000		00,100	201,400				100,000			112,041				
US DOJ/City of Jackson MS/National Institute of Justice Research, Evaluation, and Development Project Grant	16.560	350221376A	-	55,466	-	-	-	-	-	-	55,466	-	-	-	
US DQJ/Research Triangle Institute/National Institute of Justice Research, Evaluation, and Development Project Grant Total ALN 16.560	16.560	5312021840467184L	38,785	10.980				168.809			10.980				
Rankin County Youth Court - Drug Court Discretionary Grant Program	16.585	2024-01		16,622	_	_	_	16,622	_	_		_	_	_	
Congressionally Recommended Awards	16.753			363.754				363.754						_	
ised through from: Mississippi Department of Corrections (MDOC) - Second Chance Act Reentry Initiative	16.812	8200051879		6,317				6,317							
Mississippi Department of Corrections (MDCC) - Second Chance Act Reentry Initiative Mississippi Department of Corrections (MDCC) - Second Chance Act Reentry Initiative	16.812	8200068847	_	41,368	_	_	_	41,368	_	_	_	_	_	_	
Mississippi Department of Corrections (MDOC) - Second Chance Act Reentry Initiative	16.812	8200070924		22.567				22.567							
Total ALN 16.812 Total U.S. Department of Justice			38.785	70,252				70,252 628,427			179.087		54.474		
Department of Labor:			38,785	861,988				628,427			1/9,08/		54,4/4		
sed through from:															
Mississippi Department of Employment Security (MDES) - WIOA Adult Program	17.258	SIGNED 1/6/23	20,030	25,172				25,172							
Mississippi Department of Employment Security (MDES) - WIOA Youth Activities Mississippi Department of Employment Security (MDES) - WIOA Pilots, Demonstrations, and Research Projects	17.259	SIGNED 8/2/2021 21-S90-014-3		6,512,638				6,512,638							
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	2. 230 014 0		33.638			33.638								
Community Project Funding/Congressionally Directed Spending Occupational Safety and Health Susan Harwood Training Grants	17.289			778,007				726,152					51,855		
Occupational Safety and Health Susan Harwood Training Grants Total U.S. Department of Labor	17.502		20.030	33,509			33.638	8.527.540					33,509		
Bureau of Educational and Cultural Affairs:				0.010.012				0.041.010							
sed through from:				89 190			89 190								
International Research & Exchange, Inc. (IREX) - Mandela Washington Fellowship 2024 Total U.S. Bureau of Educational and Cultural Affairs	19.009	FY24-YALI-BE-JSU-02		89,190			89,190								
Department of Transportation:															
Federal Railroad Administration - Detection of Large Scale Moisture	20.RD		-	32,735	-	-	32,735	-	-	-	-	-	-	-	
FAA 692M15-18-D-00011 19-F-00156-C FAA 12-C-AM-MSU - C	20.RD 20.RD		-	63,117 1,973,716	-	-	-	63,117 1,973,716	-	-	-	-	-	-	
sed through from:			-	1,9/3,/16	_	-	-	1,973,716	-	-	_	-	-	-	
US DOT/Michigan Technological University/US DOT Federal Railroad Administration	20.RD	2011062Z2		118,356							118,356			-	
Total ALN 20.RD Air Transportation Centers of Excellence	20.109		41 525	2,187,924			32,735	2,036,833			118,356				
Air Transportation Centers or Excellence sed through from:	20.109		41.525	3.287.155				3.287.155							
Mississippi Department of Transportation (MDOT) - Highway Planning and Construction	20.205	SPR-1(98)/107452/101000	-	17,517	-	-	-	17,517	-	-	-	-	-	-	
Mississippi Department of Transportation (MDOT) - Highway Planning and Construction	20.205	2019-00(002)/107893-101000		101,444	-	-	-	101,444	-	-	-	-	-	-	
Mississippi Department of Transportation (MDOT) - Highway Planning and Construction Mississippi Department of Transportation (MDOT) - Highway Planning and Construction	20.205 20.205	2019-00(0004)/107895-101000 SPR-2020-00(001)/108365-101000	12,040 86,064	12,040 86,064	_	_	_	12,040 86,064	_	_	_	_	_	_	
Mississippi Department of Transportation (MDOT) - Highway Planning and Construction	20.205	SPR-2021-00(004)/108611-101000		9,861	_	_	_	9,861	_	_	_	_	_	_	
	20.205	SPR-2021-00(012)/108890-101000	-	42,083	-	_	-	42,083	-	-	-	-	-	-	
Mississippi Department of Transportation (MDOT) - Highway Planning and Construction	20.205	SPR-2021-00(003)/108610-101000 SPR-2022-00(001)/109050-101000	137,301 22,122	136,053 22,122	-	-	-	136,053 22,122	-	-	-	-	-	-	
Mississippi Department of Transportation (MDOT) - Highway Planning and Construction Mississippi Department of Transportation (MDOT) - Highway Planning and Construction			22,122 56,588	22,122 56,588	_	_	_	22,122 56,588	_	-	_	_	_	_	
Mississippi Department of Transportation (MDOT) - Hghway Planning and Construction Mississippi Department of Transportation (MDOT) - Hghway Planning and Construction Mississippi Department of Transportation (MDOT) - Hghway Planning and Construction	20.205	SPR-2023-00(003)/100300-101000			_	_	_		_	_	_	-	_		
Mississippi Department of Transportation (MDOT) - Hghway Planning and Construction Mississippi Department of Transportation (MDOT) - Hghway Planning and Construction Mississippi Department of Transportation (MDOT) - Hghway Planning and Construction Mississippi Department of Transportation (MDOT) - Hghway Planning and Construction	20.205	SPR-2023-00(003)/109309-101000 SPR-1(98)/107167-196000		21.044				21.044							
Mississippi Department of Transportation (MDOT) - Highway Planning and Construction Mississippi Department of Transportation (MDOT) - Highway Planning and Construction Mississippi Department of Transportation (MDOT) - Highway Planning and Construction Mississippi Department of Transportation (MDOT) - Highway Planning and Construction Mississippi Department of Transportation (MDOT) - Highway Planning and Construction Trat al. N 20 205	20.205 20.205	SPR-1(98)/107167-196000	314.115	21.044 504.816				504.816							
Mississipp Department of Transportation (MOC): Highway Planning and Construction Mississipp Department of Transportation (MOC): Highway Planning and Construction Mississipp Department of Transportation (MOC): Highway Planning and Construction Mississipp Department of Transportation (MOC): Highway Planning and Construction Total ALX 20.205 Mississipp Department of Transportation (MOC): Highway Teaning and Education	20.205 20.205 20.215	SPR-1(98)/107167-196000 NSTI-2023(016)/105011-141000		21.044 504.816 33,144		 		504.816 33,144			=				
Mississipp Department of Transportation (MCOT): Highway Planning and Construction Mississipp Department of Transportation (MCOT): Highway Planning and Construction Mississipp Department of Transportation (MCOT): Highway Planning and Construction Mississipp Department of Transportation (MCOT): Highway Planning and Construction Total AL 20.205 Mississipp Department of Transportation (MCOT): Highway Planning and Education Mississipp Department of Transportation (MCOT): Highway Training and Education Mississipp Department of Transportation (MCOT): Highway Training and Education	20.205 20.205	SPR-1(98)/107167-196000		21.044 504.816 33,144 12,416		 		504.816 33,144 12,416	 						·
Mississippi Department of Transportation (MOOT) - Highway Planning and Construction Mississippi Department of Transportation (MOOT) - Highway Planning and Construction Mississippi Department of Transportation (MOOT) - Highway Planning and Construction Mississippi Department of Transportation (MOOT) - Highway Planning and Construction Total ALM 20.026 Mississippi Department of Transportation (MOOT) - Highway Transing and Education	20.205 20.205 20.215	SPR-1(98)/107167-196000 NSTI-2023(016)/105011-141000		21.044 504.816 33,144				504.816 33,144						 	: <u> </u>

ederal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	MCVS
Mississippi Office of Highway Safety - National Priority Safety Programs	20.616	M3DA-2023-MC-40-11		25,125			_	25,125							
Mississippi Office of Highway Safety - National Priority Safety Programs	20.616	M3DA-2023-MC-40-11		42,738				42,738							
Total ALN 20.616 University of Arkansas - MARTREC: Assess Maritime Infra/B.H.	20.701	SA1703156/69A3551747130		67.863 3,246			3,246	67.863							
University of Arkansas - MARTREC 2016-2017	20.701	SA1703156/69A3551747130	_	63,020	=	_	63,020	=	=	=	=	=	=	=	=
University of Arkansas - MARTREC - Novel Big Data T.K. University of Florida - STRIDE-ADMIN	20.701 20.701	SA1703156/69A3551747130 UFDSP00011679	-	14,709 10,114	-	-	14,709 10,114	-	-	-	-	-	-	-	-
University of Florida - STRIDE-Project O6-Realtime Safety	20.701	UFDSP00011679/MOD#23/PROJECTO6		15,548			15,548								
Total ALN 20.701 Total U.S. Department of Transportation			355.640	106,637 6,420,914			106,637 139,372	6.163.186			118.356				
U.S. Department of the Treasury:			355,640				139,372	6,163,186			118,356				
U.S. Department of the Treasury: Guif States Marine Fisheries Commission - U.S. Department of the Treasury	21.015	8007129.000	-	19,831	-	-	-	-	-	-	-	-	19,831	-	-
Gulf States Marine Fisheries Commission - U.S. Department of the Treasury Marine Environmental Sciences Consortium - U.S. Department of the Treasury	21.015 21.015	8007305.000 MESC-ALCOE-RC-PHILLIPS	_	19,492 20,588	_	_	_	_	_	_	_	_	19,492 20,588	_	_
MS Department of Environmental Quality - U.S. Department of the Treasury	21.015	d17-00043 Mod 2		(29)									(29)		
Total ALN 21.015 MS Dept of Finance and Administration - U.S. Department of the Treasury	21 019	HB0603		59,882 678,425									59,882 678,425		
COVID-19 Mississippi Department of Employment Security - Coronavirus State and Local Fiscal Recovery Funds	21.015	003-DT018		409.312				409.312			:				
Total U.S. Department of the Treasury Library of Congress:				1.147.619				409.312					738.307		
Teaching with Primary Sources - Mississippi: Library of Congress Primary Sources Curriculum for Mississippi Classrooms	42.000		_	3,252	_	_	_	3,252	_	_	_	_	_	_	-
Teaching with Primary Sources	42.010			115.775							115.775				
Total Library of Congress National Aeronautics and Space Administration:				119.027				3.252			115.775				
NASA 80NSSC23PA222	43.RD		-	3	-	-	-	3	-	-	-	-	_	-	-
Passed through from: LMI Consulting, LLC - LMI IDIQ	43.RD	PO23-00338 / GOH-80NSSC22DA010		922,741			922,741								
ATA Engineering, Incorporated - Anisotropic Metric-Based Mesh Adaption for Hypersonic Flow	43.RD	73022-100	_	66,587	_	_	922,741	66,587	_	_	_	_	_	_	_
CFD Research Corp (CFDRC) - M4-SBIR Phase II: Lightweight Conformal Structures	43.RD 43.RD	0000002397 PROJECT 30004 CED20200153 PROJ 9421	-	42,691	-	-	-	42,691	-	-	-	-	-	-	-
CFD Research Corp (CFDRC) - eVTOL/AAM CEM Industry Digital Thread Survey and Report CFD Research Corp - A Physical Model of Thermal Protect Systems	43.RD 43.RD	CFD20200153 PROJ 9421 SUB 000002500 PROJ 9378.02	_	61,709 244,687	_	_	=	61,709 244,687	=	=	Ξ.	_	_	_	_
CFD Research Corp (CFDRC) - CFDRC 0000002704 PROJ 9446	43.RD	CFDRC 0000002704 PROJ 9446	-	1,931	-	-	-	1,931	-	-	-	-	-	-	-
M4 Aerospace Engineering - M4-SBIR Phase II: Lightweight Conformal Structures Tetra Research Corporation - Advanced Analysis Tools for Thermal and Acoustic Loads	43.RD 43.RD	2021-27 TRC-SBIR-II-21	_	188,861 17,919	_	_	_	188,861 17,919	-		_	_	_	_	-
Universities Space Research Association - Seeing, Understanding, Reconstruction, and Rendering w vary Environment, Altitude, Limited I	Irr 43.RD	08078	774,247	815,812	=	=	=	815,812	=	=	=	=	_	=	=
Universities Space Research Association - AC/DC converter Universities Space Research Association - UAS Research for Public Safety Apolications	43.RD 43.RD	08078	-	41,880	-	-	-	41,880 325 673	-	-	-	-	-	-	_
Universities Space Research Association - UAS Research for Public Safety Applications Universities Space Research Association - UAS Research for Public Safety Applications	43.RD 43.RD	08078	_	325,673	_	_	_	325,673	_	_	_	_	_	_	=
Geocent - National Aeronautics and Space Admin	43.RD	SKA-0305-20-001	-	5,286	-	-	-	-	-	-	-	-	5,286	-	-
National Aeronautics and Space Admin - National Aeronautics and Space Admin National Aeronautics and Space Admin - National Aeronautics and Space Admin	43.RD 43.RD	80SSC019F0020 80SSC021F0012	_	227,205 242,862	_	_	_	_	_	_	_	_	227,205 242,862	_	_
National Aeronautics and Space Admin - National Aeronautics and Space Admin National Aeronautics and Space Admin - National Aeronautics and Space Admin National Aeronautics and Space Admin - National Aeronautics and Space Admin	43 RD	80SSC021F0013	134,432	134,432	-	-	-	-	-	-	-	-	134 432	-	-
National Aeronautics and Space Admin - National Aeronautics and Space Admin National Aeronautics and Space Admin - National Aeronautics and Space Admin	43.RD 43.RD	80SSC0241F0026 80SSC024F0016	-	126,316 73,233	-	-	-	-	-	-	-	-	126,316 73,233	-	-
National Aeronautics and Space Admin - National Aeronautics and Space Admin Total ALN 43.RD	43.RD	80SSC024F0016	908.679	3.735.890			922.741	2.003.815					809.334		
Science	43.001		49,407	762,648	_	_		172,810		-	318,824		271,014	-	_
Passed through from: Arizona State University - Science	43.001	80NSSC23K0507	_	9,579	_	_	9,579	_	_	_	_	_	_	_	_
California Institute of Technology Jet Propulsion Lab (NASA) - Science California Institute of Technology Jet Propulsion Lab (NASA) - Science	43.001	1684046 1688127	88,030	101,362 13,410	-	-	-	101,362	-	-	-	-	-	-	-
California Institute of Technology Jet Propulsion Lab (NASA) - Science Jet Propulsion Laboratory (JPL) (NASA) - Science	43.001 43.001	1688127 1690314	-	13,410 2,802	-	-	-	13,410 2,802	-	-	-	-	-	-	-
SETI Institute - Science	43.001	SC 3917	_	4,852	_	_	_	4,852	_	_	_	_	_	_	_
Space Science Institute - Science	43.001 43.001	01156 SUB00002749	-	3,982 42,906	-	-	-	3,982	-	-	-	-	-	-	-
University of Georgia - Science University of Maryland - Science	43.001 43.001	124104-26512202	_	42,906 47,934	_	_	_	42,906 47,934	_	_	_	_	_	_	_
University of North Carolina-Wilmington - Science	43.001	58513A-23-0019-1 MSU-SUB-INT	_	4,696	-	-	-	4,696	-	-	_	-	-	-	-
University of Michigan - Science University of Missouri - Science	43.001 43.001	SUBK00012366;PO3006085042 C00077406-5	-	16,651 69,137	-	-	-	-	-	-	-	-	16,651	-	-
Total ALN 43.001		0007400-5	137,437	1,079,959			9,579	394,754			318,824		356,802		
Aeronautics	43.002		-	57,242	-	-	_	57,242	-	-	-	-	_	-	-
Passed through from: University of South Carolina - National Aeronautics and Space Admin	43.002	21-4195; PO 2000056100	_	663.653	_	_	_	_	_	_	_	_	663.653	_	_
Total ALN 43.002				720,895	_			57,242					663,653	_	
Space Operations NASA/Education	43.007 43.008		73.037	36.246							1 113 430	36.246			
Passed through from:			102,210	.,,							1,110,400				
Twin Cities Public Television, Inc - The NASA Inspires Futures for Tomorrow's Youth Total ALN 43.008	43.008	21767-123486	762.210	5,050					5,050		1 112 420				
NASA/Space Technology	43.012		169,414	248,768							248,768				
Passed through from:	43.012	12000295-042		44.316											
Purdue University - Space Technology Total ALN 43.012	43.012	12000295-042	169.414	293.084				44,316			248.768				
Total National Aeronautics and Space Administration			2,050,777	6,984,554			932,320	2,500,127	5,050		1,681,022	36,246	1,829,789		
National Endowment for the Arts: Mississippi Humanities Council - Roy Lewis: Photographs of the 1973	45.129	RG23-20-140 / SO-268648-20	_	2,438	_	_	2,438	_	_	_	_	_	_	_	_
Mississippi Humanities Council - National Endowment for the Humanities	45.129	RG23-20-111		2.201									2.201		
Total ALN 45.129 Promotion of the Humanities Public Programs	45,164			4,639 30,000			2,438 30,000						2,201		
National Leadership Grants	45.312		158.036	198.999				198.999							
Total National Endowment for the Arts			158.036	233.638			32.438	198.999					2.201		
IPA for Yaroslav Koshka	47.RD		_	887,487	_	_	_	887,487	_	_	_	_	_	_	_
Passed through from:															
Onda Vision Technologies, Inc SBIR Phase II: Cover-2: Hydration Monitoring in Athletes Onda Vision Technologies, Inc SBIR Phase II: Cover-2: Hydration Monitoring in Athletes	47.RD 47.RD	OVT-RA-0002 OVT-RA-0002	_	24,894 13,199	_	_	_	24,894 13,199	=	=	_	=	_	_	_
Wayfarer Aircraft Research and Development - NSF STTR Phase I - Integrated High Lift Propulsor	47.RD	2210226	_	18,339	-	_	_	18,339	=	=	=	_	_	_	=
NSF/University of Pittsburgh/National Science Foundation Total ALN 47.RD	47.RD	350210783A		<u>1.152</u> 945 071				943.919			1.152				
Engineering	47.041		42,726	2,050,540			413,966	1,147,548			393,760		95,266		
Passed through from:	47 041	E1040108		20 105			20 105								
Norfolk State University - EIR- NSU-JSU Partnership Nanophoto Norfolk State University - EIR: Tunable Hybrid Photonic Materi	47.041 47.041	F1040108 F1040132	_	20,105 3,000	_	_	20,105 3,000	_	_	=	Ξ.	_	_	_	_
University of South Carolina - LEAP-H	47.041	23-5095 /2152896	-	46,841	-	-	46,841	-	-	-	-	-	-	-	-
Texas A&M University (TAMU) - Engineering Texas A&M University (TAMU) - Engineering	47.041 47.041	M2301885 M2202244	-	36,368 3,438	_	-	-	36,368 3,438	-	-	-	-	_	-	-
Texas A&M University (TAMU) - Engineering	47.041	M2202461	=	52,877	_	=	=	52,877	_	=	=	=	_	=	=
Texas A&M University (TAMU) - Engineering	47.041 47.041	M2202463 M2301883	-	6,526	-	-	-	6,526 2,987	-	-	-	-	-	-	-
Texas A&M University (TAMU) - Engineering Texas A&M University (TAMU) - Engineering	47.041	M2103396-28-520060-00006	_	2,987 825	_	_	_	825	_	_	_	_	_	_	_
Tufts University (TU) - Engineering	47.041	EP0237190	-	2,023	-	-	-	2,023	-	-	-	-	-	-	-
University of Cincinnati - Engineering NSF/FedEx/Engineering Grants			_	11,624	-	-	-	11,624	-		340	_	_	_	-
Nor // Goz/Engineering Granic	47.041	015899-00004 1539990 Prog Income												-	-
NSF/Intel Corporation/Engineering Grants	47.041 47.041 47.041	1539990 Prog Income 1539990 Prog Income	_	340 46,457	_	_	_	-	-	-	46.457	_	-	-	_
NSF/Intel Corporation/Engineering Grants NSF/Raytheon/Engineering Grants	47.041 47.041 47.041 47.041	1539990 Prog Income 1539990 Prog Income 1539990 Prog Income		46,457 31,828	-		-	_	=	_	46,457 31,828	_		_	=
NSF/Intel Corporation/Engineering Grants NSFR/Intel-Corporation/Engineering Grants Board of Regrets University System of CA - National Science Foundation Total ALN 47.04	47.041 47.041 47.041 47.041 47.041	1539990 Prog Income 1539990 Prog Income	42.726	46,457 31,828 144,137 2,459,916			483.912	 			46,457 31,828 		144,137		
Board of Regents University System of GA - National Science Foundation Total ALN 47-041 Mathematical and Physical Sciences	47.041 47.041 47.041 47.041	1539990 Prog Income 1539990 Prog Income 1539990 Prog Income	42.726 115,065	46,457 31,828 144,137			483.912 574,937	<u>1.264.216</u> 2,482,302			46,457 31,828				
Board of Regents University System of GA - National Science Foundation Total ALN 47.041	47.041 47.041 47.041 47.041 47.041	1539990 Prog Income 1539990 Prog Income 1539990 Prog Income		46,457 31,828 144,137 2,459,916							46,457 31,828 		239,403		

Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	State University	University for Women	Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	мс
University of South Carolina - Mathematical and Physical Sciences	47.049	24-5534	-	26,230	-	-	-	26,230	-	_	-	_	-	_	
NSF/University of Notre Dame/Mathematical and Physical Sciences Total ALN 47.049	47.049	PHY-1806631	115.065	4 722 778			601.852	2 509 522			548		664 269	_	
Geosciences	47.050		13,168	441,868			95,005	2.506.532			949.126		194,782		
sed through from:	47.050	AWD00000206SUB00000243/2012123		14.009			14.009								
University of Vermont and State Agricultural College - Collaborative Research: Network Clus University of California - Sundowner Winds Experiment	47.050	KK2040	_	14,563	_	_	14,563	_	_	_	_	_	_	_	
Columbia University - National Science Foundation	47.050	50CG GG0009393-04	-	17,910	-	-	-	-	-	-	-	-	17,910	-	
Columbia University - National Science Foundation Columbia University - National Science Foundation	47.050 47.050	50D(GG009393-04) 50E(GG009393-04)	_	41,821 2,283	_	_	_	_	_	_	_	_	41,821 2,283	_	
Oregon State University - National Science Foundation	47.050	131347041	66.466	80.264									80.264	_	
Total ALN 47.050	47.070		79,634	612,718			123,577 769.470	152,081		4 514			337,060 266,262	-	
Computer and Information Science and Engineering sed through from:	47.070		270,294	2,300,009	-	-	769,470	1,000,044	-	4,514	264,099	-	200,202	-	
Rector and Visitors of the University of Virginia - Global Pervasive Computational Epid Platforms for Advanced Wireless Research, LLC (PAWR) - Computer and Information Science and Engineering	47.070	GR101787.SUB00000159/1918656	-	9,708	-	-	9,708		-	-	-	-	-	-	
Platforms for Advanced Wireless Research, LLC (PAWR) - Computer and Information Science and Engineering Platforms for Advanced Wireless Research, LLC (PAWR) - Computer and Information Science and Engineering	47.070 47.070	Task Order #1 Task Order 3	-	169,856 30,439	-	-	-	169,856 30,439	-	-	-	-	-	-	
NSF/Michigan Techological University/Computer and Information Science and Engineering	47.070	200606127		90.374							90.374				
Total ALN 47.070			276.294	2.681.266		_	779,178	1.256.839	_	4,514	374.473		266.262	-	
Biological Sciences seed through from:	47.074		337,442	2,715,467	-	-	-	1,239,196	-	-	1,088,526	261,371	126,374	-	
Michigan State University - Biological Sciences	47.074	RC109939MS	-	83,372	-	-	-	83,372	-	-	-	-	_	-	
NSF/University of North Carolina at Charlotte/Biological Sciences	47.074	20230623-01-UMS	-	10,192	-	-	-	-	-	-	10,192 183,356	-	-	-	
NSF/University of Pittsburgh/Biological Sciences Total ALN 47.074	47.074	00004485 (012686-8)	337.442	2.992.387				1.322.568			1.282.074	261.371	126.374		-
Social, Behavioral, and Economic Sciences	47.075		10,140	782,402			326,979	244,546			210,877		_	-	
sed through from: University of Massachusetts Boston - Conference: Understanding Democracy	47.075	B0014TBD / 2321010		4.700			4.700								
Total ALN 47.075	47.075	B00141BD7 2321010	10.140	787.102			331.679	244.546			210.877				
NSF STEM Education (formerly Education and Human Resources)	47.076		445,314	4,248,281	19,182	37,278	1,636,267	2,109,199	-	-	320,301	-	126,054	-	
sed through from: Tennessee State University - Scholarships to Support Undergrad	47.076	2029907	_	6.900	_	_	6.900	_	_	_		_	_		
Council of Graduate Schools - CGS Master's Career Pathways Projec	47.076	NSE ID 2100343	_	18,317	_	_	18,317	_	_	_	_	_	_	_	
Florida A&M University - Distributed Learning - Data Science	47.076 47.076	C-5155 /DUE 2142465 A20-0005-S004 /1915121	-	779	-	-	779	-	-	-	-	-	-	-	
Rensselaer Polytechnic Institute - Scaling Up the Use of Mixed Reality Tuskegee University - The AGEP Historically Black Univers	47.076 47.076	A20-0005-S004 /1915121 31 21220 001 76190	_	4,795 31,611	_	_	4,795 31,611	_	_	_	_	_	_	_	
Virginia Ploytechnic Institute and State University - AGEP Transformation Alliance: SUPRA	47.076	545504-19A87	_	17,339	_	_	17,339	_	_	_	_	_	_	_	
Virginia State University - Broadening Participation Research C	47.076 47.076	R000097/2309090 A23-0017-S001	-	3,630	-	-	3,630	-	-	-	45 865	-	-	-	
NSF/California State University Northridge/Education and Human Resources NSF/The University Corporation/Education and Human Resources	47.076 47.076	A23-0017-S001 A24-0002-S001	_	45,865 9,057	_	_	_	_	_	_	45,865 9,057	_	_	_	
NSF/Tougaloo College/Education and Human Resources	47.076	1912191	-	15,258	-	-	-	-	-	-	15,258	-	-	-	
NSF/Tougaloo College/Education and Human Resources	47.076	2205788	-	9,454	-	-	-	-	-	-	9.454	-	-	-	
NSF/University of Oklahoma Board of Regents/Education and Human Resources NSF/University of Pittsburgh/Education and Human Resources	47.076 47.076	2022-05 AWD00008100 012933-1	_	41,924	_	_	_	_	_	_	41,924	_	_	_	
Total ALN 47.076			445.314	4,453,460	19.182	37.278	1,719,638	2.109.199			442.109		126.054	_	
Office of International Science and Engineering	47.079		_	92,225	-	-	48,102	36,987	-	_	7,136	-	-	-	
sed through from: Texas A&M University-Galveston - PIRE - Coastal Flood Risk Reduction	47.079	10-S161003/FAIN 1545837	_	1 200	_	_	1.200	_	_	_	_	_	_	_	
Total ALN 47.079		10 010100017111 1040001		93.425			49.302	36.987			7,136			_	
Integrative Activities	47.083		1,377,010	7,307,876	-	-	213,083	4,886,573	-		779,412		1,428,808	-	
sed through from: The University of Alabama - Bridging the Transitions of Talent	47.083	A22-0500-S001	_	13,678	_	_	13,678	_	_	_	_	_	_	_	
NSF/University of Alabama - Main/Office of Integrative Activities	47.083	A20-0473-S002 FY2021025/FY2023017	-	215,491	_	-		-	-	-	215,491	-	_	-	
NSF/University of Kansas Center for Research/Office of Integrative Activities	47.083	FY2021025/FY2023017	-	86,830 17,972	-	-	-	-	-	-	86,830	-	17.972	-	
University of Kansas Center Research INC - National Science Foundation Total ALN 47.083	47.083	FY 2021-024	1 377 010	7 641 847			226 761	4 886 573			1 081 733		17,972		
NSF Technology, Innovation, and Partnerships	47.084		52,248	1,034,851	-	-	240,372	523,083	-	_	_	_	271,396	-	
ised through from:	17 00 1	TUL-SCC-560682-22/23													
Tulane University - NSF Convergence Accelerator Track E Universi Corp for Advanced Internet Developmnt dba Internet2 - 21st Century Research-CI for MSIs	47.084 47.084	INTERNET2	_	149,026 157,594	_	_	149,026 157,594	_	_	_	_	_	_	_	
University of South Carolina - NSF Convergence Accelerator Track	47.084	24-5684 /2344357	-	28.367	-	_	28.367	-	-	-	-	-	-	-	
Vanderbilt University - MidSouth I-Corps Hub George Mason University - NSF Technology, Innovation, and Partnerships	47.084 47.084	2229551-OSA00000170 E2061822	-	114,776	-	-	114,776	46 089	-	-	-	-	-	-	
George Mason University - NSF Technology, Innovation, and Partnerships	47 084	E2066265	_	24,126		_	_	24,126	_		_		_		
MSU Assure Research and Development Corporation (ARDC) - NSF Technology, Innovation, and Partnerships	47.084 47.084	CONTRACT DTD 5/19/2023 SUBAWARD NO. 3	-	43,081	-	-	-	43,081	-	-	-	-	-	-	
MSU Assure Research and Development Corporation (ARDC) - NSF Technology, Innovation, and Partnerships MSU Assure Research and Development Corporation (ARDC) - NSF Technology, Innovation, and Partnerships	47.084 47.084	SUBAWARD NO. 3 CONTRACT DTD 5/19/2023	-	217,295 33,864	-	-	-	217,295 33,864	-	-	-	-	-	-	
The University of Alabama - NSF Technology, Innovation, and Partnerships	47.084	A23-0470-S001	_	126.880	_	_	_	126.880	_	_	_	_	_	_	
The University of Alabama - NSF Technology, Innovation, and Partnerships University of Kansas (KU) - NSF Technology, Innovation, and Partnerships	47.084	FY2024-028	-	805,193	-	-	-	805,193	-	-	-	-	-	-	
University of Texas at Austin - NSF Technology, Innovation, and Partnerships NSF/Simply Breathe LLC/NSF Technology, Innovation, and Partnerships	47.084 47.084	UTAUS-SUB00001230 2305502	-	41,736	-	-	-	41,736	-	-	91.079	-	-	-	
Total ALN 47.084	47.064	2305502	52.248	91,079 2,913,957			690,135	1.861.347			91,079		271.396		
Total National Science Foundation			2,735,873	30,304,927	19,182	37,278	5,006,034	16,586,807	_	4,514	4,912,144	261,371	3,477,597	_	
Small Business Administration:	59.043			07.074			87 074								
Women's Business Ownership Assistance Veterans Outreach Program	59.043 59.044			409.847			87,074	409.847							
Congressional Grants	59.059		_	250,371	-	-	250,371	_	-				-	-	
sed through from: MSU - Research and Technology Corporation (MSU-RTC) - Congressional Grants	59.059	SIGNED 8/29/2022		220 602				220 602							
Total ALN 59.059	59.059	SIGNED 8/29/2022		470.973			250.371	220.602							
Total U.S. Small Business Administration				967,894		_	337,445	630,449	_					-	
nessee Valley Authority: TVA PO #7616970	62.RD			7,870				7,870							
TVA PO #/8169/0 TVA PO #4272463	62.RD		_	25,494	_	_	_	25,494	_	_	_	_	_	_	
TVA PO #7456458	62.RD		-	60,243	-	-	-	60,243	-	-	-	-	-	-	
sed through from: MSLLAcours Research and Dayt Corp. Reward Visual Line of Cight Conshilling Development	62 RD	P06819340		220 OPE				220.085							
MSU Assure Research and Devt Corp - Beyond Visual Line-of-Sight Capability Development Total ALN 62.RD	62.RD	P06819340		413,692				413,692							
Total Tennessee Valley Authority				413,692		_		413,692	_				-	-	
Veterans' Administration:     VRHRC-GNV Intergovernmental Personnel Agreement	64.RD			3.034				3.034							
VRHRC-GNI Intergovernmental Personnel Agreement FY24 U.S. Dept. of VA VRHRC-GNV	64.RD		_	6,058	_	_	_	6,058	_	_	_	_	_	_	
Veterans Administration	64.RD			64,904								64,904		_	
Total ALN 64.RD Total U.S. Veterans' Administration				73,996				9,092				64,904		_	
Environmental Protection Agency:				/3.996				9.092				64,904			
Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	66.309		-	32,247	-	-	32,247	-	-	-	-	-	-	-	
ised through from:		F 340 0040434 (550 F 105 564)		11.037											
RTI International - JSU Partnership-RTI EnJustice TCTAC Total ALN 66.309	66.309	5-340-0219134-67604L /13746193		43,284			43,284								
Regional Wetland Program Development Grants	66.461			181		<u> </u>		181	<u> </u>						
sed through from:															
Mississippi State Department of Health (MSDH) - Drinking Water State Revolving Fund Guit of Mexico Program	66.468 66.475	SIGNED 8/1/2023	190.730	45.000				45.000			297.163				
ised through from:			100,100	363,353				200,362			201,103				
Louisiana State University - U.S. Environmental Protection Agency	66.475	PO-0000115674		75.223									75.223	-	
			190 730	658,778				286.392			297,163		75.223	_	
Total ALN 66.475 EPA/The Ohio State University/Science To Achieve Results (STAR) Research Program	66.509	SPC1000011391GR13050		895		_	_	_	_	_	895	_	_	_	

Federal Granto/Phast-Trough Granto/Program or Cluster Tile         number           EPA/Environmental Education Grants Program         66.661           US. Department of Display Environmental Protection Agency         6           With DOEn SUB-2023-1051         81.80           NREL DOEn SUB-2023-10561         81.80           LUN. DOEn SUB-2023-10569         81.80           Based Strongh Instin         81.80           Based Strongh Instin Stations - Reform Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design and Design	Kentikying number TOA/PO 0000525183 CV44583076-A.005-0001822725 LTR DATED 91/022 000052398 24690-CL-HC1-3012-00001 Carrill 204-50 00053298 070507 POI22-00151 SUB-0024-10307 POI22-00151 SUB-0024-10307 POI22-00151 SUB-0024-10307 MSL-0014/05-401 MSL-0014/05-4017 MSL-0017/DE-EE0010242 RC111121-MS STATE	subrecipients 5.000 195,720 	Expenditures 54.061 60.0428 20.780 44.282 2.377 26.317 26.314 122.990 5.023.536 2.37,136 5.0,075 5.0,075 3.141 28.990 5.0,235 5.0,075 3.141 28.990 5.0,075 3.141 28.990 7.105 3.3441.899 7.105 4.3,200 4.3,200 4.3,200 4.3,200 4.3,200 4.3,200 4.3,200 4.3,200 4.3,200 4.3,200 4.3,200 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,565 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5,575 5.5	University	University	University	University 	for Women	University	Mississippi 54,861 332,919 - - - - - - - - - - - - -	Medical Center	Messissippi 	Office	MCVS
U.S. Devicemental Protection Agency         U.S. Department of Energy       81.80         NREL DOEn SUB-2023-10151       81.80         LIAL LOCE IN.DE SUB-2023-10151       81.80         LIAL LOCE IN.DE SUB-2023-10151       81.80         LIAL LOCE IN.DE SUB-2023-10006       81.80         LIAL LOCE IN.DE SUB-2023-10006       81.80         Passed through form       81.80         Samona Plore Nucleal Educatory - EcoCAR EV Chalenge       81.80         Argone Nucleal Laboratory - EcoCAR EV Chalenge       81.80         Based through Locatory - EcoCAR EV Chalenge       81.80         Carrill LSA Int - Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier Carrier	CW-498301E - AC05-0007622725 LTEN DTED 81/0222 000053228 24696-0L-10-10-12-0001 Carrill 2024-50 Closed 533278 Close 533278 PO222-200151 SUB-2022-10326 230006 & An 1 2479597 B650549 1(GG016755-01) MSU-CIM AGR. #2873 06854-16917 090634-16917 090634-16917 090634-16917 090634-16917	198,720 	920.429           23.760           46.262           2.317           259.187           87.314           128.969           5.023.536           23.77           23.31           128.969           5.023.536           23.037           23.037           23.037           123           1.996           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066           5.0066 <td< th=""><th></th><th></th><th></th><th>29,780 46,282 2,317 </th><th></th><th></th><th>352,919 </th><th></th><th></th><th></th><th></th></td<>				29,780 46,282 2,317 			352,919 				
NREL DOG: SUB-2023-10151     81.RD       NREL DOG: SUB-2023-10009     81.RD       LUALDOC: NO. Bab2039     81.RD       Stand Dogs how     81.RD       Based objective     81.RD       Searce M New Nuclear Soliton - Rational Design and Development of     81.RD       Carrent Design of Dog     81.RD       Based objective     81.RD       Based New Nuclear Soliton - Rational Design and Development of     81.RD       Carrent Design of Dog     81.RD       Based Based New Nuclear Soliton - Rational Design and Development of     81.RD       Carrent USA Inc Carrent Solito Adance AI - Plinaton and Treatment in Nuclear Applications     81.RD       Based Based New Nuclear Solitonal Incorported - Heritord Tank Wase Treatment and Immobilization Plant     81.RD       Carrell USA Inc Carrell 2004-60     81.RD       Due Solitonal Incorported - Heritord Tank Wase Treatment and Immobilization Plant     81.RD       Due Solitonal Incorported - Heritord Tank Wase Treatment and Immobilization Plant     81.RD       Due Solitonal Incorported - Heritord Tank Wase Treatment High Order Explicit Soler for Turbulent Flows     81.RD       Due Solitonal Incorported - Heritonal Development of CPL Acceleand High Order Explicit Soler for Turbulent Flows     81.RD       Usi NDE Solitonal Incorported Solitonal Corporation/Department of Energy USI NDE     81.RD       Usi NDE Solitonal Incorporus Solitonal Corporation/Department of Energy	CW-498301E - AC05-0007622725 LTEN DTED 81/0222 000053228 24696-0L-10-10-12-0001 Carrill 2024-50 Closed 533278 Close 533278 PO222-200151 SUB-2022-10326 230006 & An 1 2479597 B650549 1(GG016755-01) MSU-CIM AGR. #2873 06854-16917 090634-16917 090634-16917 090634-16917 090634-16917	151,750	42,222 2,317 11,327 269,187 30,3169 5,202,358 5,202,358 5,207,136 5,207,136 5,207,136 5,207,136 5,207,136 5,207,136 5,207,136 3,418,209 3,418,209 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,326 4,3265 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,3264,326 4,326 4,326 4,326 4,326 4,326 4,3264,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,3264,326 4,326 4,326 4,326 4,3264,3			87,314 	46,282 2,317  128,999 5,023,536 2,237,136 5,9,076 2,9,037 1,836 2,9,037 1,836 2,9,037 1,836 2,9,037 1,836 2,9,037 1,836 1,23 3,1,996 2,90,037 1,442,840 7,105							
NREEL DOG: SUB-2023-1000     81 RD       LLWL/DOCH NJD B825839     81 RD       US DDEUS Department of Emergy     81 RD       Passed through from:     81 RD       Smannah River Nuclear Solution - Rational Design and Development of     81 RD       US DDEUS Department of Emergy - DDE-VTO Project     81 RD       Attamate, LLC for the Dept of Emergy - DDE-VTO Project     81 RD       Attamate, LLC for the Dept of Emergy - DDE-VTO Project     81 RD       Attamate, LLC for the Dept of Emergy - DDE-VTO Project     81 RD       Attamate, LLC for the Note of Emergy - DDE-VTO Project     81 RD       Carrill USA Inc Carrill 2024-50     81 RD       Carrill USA Inc Carrill 2024-50     81 RD       Oak Roge National Laboratory - Venebromet of GPU-Accelerated High-Order Exploit Solver for Turbulent Flows     81 RD       Oak Roge National Laboratory - Venebromet of GPU-Accelerated High-Order Exploit Solver for Turbulent Flows     81 RD       Oak Roge National Laboratory - Venebromet of GPU-Accelerated High-Order Exploit Solver for Turbulent Flows     81 RD       Us DDE Class Deptiment of Emergy - Laboratory Banac-Carly Receiver for Hasting Particles     81 RD       Us DDE/US Department of Emergy - Laboratory Banac-Carly Receiver for Hasting Particles     81 RD       Us DDE/US Department of Emergy - Laboratory Department of Energy     81 RD       Us DDE/US Department of Energy - Laboratory Department of Energy     81 RD       US DD	CW-498301E - AC05-0007622725 LTEN DTED 81/0222 000053228 24696-0L-10-10-12-0001 Carrill 2024-50 Closed 533278 Close 533278 PO222-200151 SUB-2022-10326 230006 & An 1 2479597 B650549 1(GG016755-01) MSU-CIM AGR. #2873 06854-16917 090634-16917 090634-16917 090634-16917 090634-16917 090634-16917 090634-16917	151,750	42,222 2,317 11,327 269,187 30,3169 5,202,358 5,202,358 5,207,136 5,207,136 5,207,136 5,207,136 5,207,136 5,207,136 5,207,136 3,418,209 3,418,209 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,3265 4,326 4,326 4,3265 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,3264,326 4,326 4,326 4,326 4,326 4,326 4,3264,326 4,326 4,326 4,326 4,326 4,326 4,326 4,326 4,3264,326 4,326 4,326 4,326 4,3264,3			87,314 	46,282 2,317  128,999 5,023,536 2,237,136 5,9,076 2,9,037 1,836 2,9,037 1,836 2,9,037 1,836 2,9,037 1,836 2,9,037 1,836 1,23 3,1,996 2,90,037 1,442,840 7,105		- - - - - - - - - - - - - - - - - - -					
UK DOEUS Degamment of Emergy         81 RD           Passed through from:         81 RD           Sinama River Nuclear Solitons - Rational Design and Development of         81 RD           UF Datables, LUC for the Debt, of Energy - OCE-VTO Project         81 RD           Argone National Laboratory - EcoCARE EV Challenge         81 RD           Basels Sourcan I Nove Nuclear Solitons - The Debt, of Energy - OCE-VTO Project         81 RD           Basels Sourcan I Nove Nuclear Applications         81 RD           Carrell LSA In - Carrell 2024 Do Table Vision Freement and Immobilization Paut         81 RD           Carrell LSA In - Carrell 2024 Do Table Vision Freement and Immobilization Paut         81 RD           Oak Rdge National Laboratory - OCE-VTO Solitons         81 RD           Oak Rdge National Laboratory - OCE Vision Solitons Flow Solitons Paut-Solitons To Turbulent Power 181 RD         81 RD           United States Department of Energy - Laboration Solitons Flow Solitons Database Charge Trapping, Enclosed Branc-Solity Roceive for Healing Particles         81 RD           US DOEE Instate France Visional Laboratory - Coleparation Department of Energy - Laboratory Energy Alamose Laboratory Energy         81 RD           US DOEE Instate France Visional Laboratory France Alama Receive for Healing Particles         81 RD           US DOEE Instate France France Visional Laboratory France Alama Receive for Healing Particles         81 RD           US DOEE Instate Fransore R	CW-498301E - AC05-0007622725 LTEN DTED 81/0222 000053228 24696-0L-10-10-12-0001 Carrill 2024-50 Closed 533278 Close 533278 PO222-200151 SUB-2022-10326 230006 & An 1 2479597 B650549 1(GG016755-01) MSU-CIM AGR. #2873 06854-16917 090634-16917 090634-16917 090634-16917 090634-16917 090634-16917 090634-16917	151,750	11.327 256,187 87,314 5.02,195 5.02,195 5.02,195 5.02,195 5.02,195 5.02,195 1.835 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,076 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,077 5.0,0775 5.0,0775 5.0,0775 5.0,0775 5.0,0775 5.0,0775 5.0,0775 5.0,0775 5.0,07755 5.0,077555555555555555555555555555555555			87,314 								
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Creekido Environmena Producto - Office of Science Financial Assistance Program 81.049 University of Illinois at Unana-Charagiary - Office of Science Financial Assistance Program 81.049 University of Illinois at Unana-Charagiary - Office of Science Financial Assistance Program 81.049 University of Illinois at Unana-Charagiary - Office of Science Financial Assistance Program 81.049 Total AU 81.049 Provember Energy Research and Development 81.047 Passed through from: 81.047 Michigan State University - Remembe Energy Research and Development 81.047 Total AU 81.040, Financial Energy Research and Development 81.047 Totas AU University - Remembe Energy Research and Development 81.047 Totas AU University - Remembe Energy Research and Development 81.047 Totas AU University - Remembe Energy Research and Development 81.047 Totas AU University - Remembe Energy Research and Development 81.047 Totas AU University - Remembe Energy Research and Development 81.047 Totas AU University - Remembe Energy Research and Development 81.047 Totas AU University - Remembe Energy Research and Development 81.047 Totas AU University - US Department 01.057 University of Belaviers - US Department 01.057	MSU-OTM AGR. #2573 08950-17534 09054-16917 YR 5 090634-16917 090634-16917 A23-0051-S001 / DE-EE0010242 RC111121 - MS STATE		43,208 46,499 10,365 57,546 134,725		-	_		-					_	-
University of linois at Urbane-Charquigy - Office of Solemce Financial Assistance Program         81.049           University of linois at Urbane-Charquigy - Office of Solemce Financial Assistance Program         81.049           University of linois at Urbane-Charquigy - Office of Solemce Financial Assistance Program         81.049           University of linois at Urbane-Charquigy - Office of Solemce Financial Assistance Program         81.049           Total AN 81.049         81.049           Revealed Energy Research and Development         81.057           Pass at University of University - Revealed Energy Research and Development         81.067           More All Not INF         Note Solemont         81.067           Total AU Not.049         81.067         81.067           University of Linois at Charge Research and Development         81.067         81.067           University of Linois Research Energy Research and Development         81.067         81.067           University of Linois Research Energy Research and Development         81.067         81.067           University of Linois Research Energy Research and Development         81.067         81.067           Total AU N 50.07 <td>08895-17634 09053-16917 VR 5 09053-16917 09053-16917 A23-0051-S001 / DE-EE0010242 RC111121 - MS STATE</td> <td></td> <td>46,499 10,365 57,546 134,725</td> <td>_</td> <td>Ξ</td> <td>-</td> <td></td> <td></td> <td>_</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td>	08895-17634 09053-16917 VR 5 09053-16917 09053-16917 A23-0051-S001 / DE-EE0010242 RC111121 - MS STATE		46,499 10,365 57,546 134,725	_	Ξ	-			_	-	-	-		
University of Illinois at Urbana-Charaging - Office of Science Financial Assistance Program 81.049 University of Illinois at Urbana-Charaging - Office of Science Financial Assistance Program 81.049 University of Illinois at Urbana-Charaging - Office of Science Financial Assistance Program 81.049 University of Illinois at Urbana-Charaging - Office of Science Financial Assistance Program 81.049 Revealed Energy Research and Development 81.047 Passed through from: 81.047 Michigan State University - Revenueble Energy Research and Development 81.047 Toses Add University (1404) Revealed Energy Research and Development 81.047 University of Urbana-Charaging Pressence and Development 81.057 University of Urbana Charaging Research and Development 81.057 University of Urbana Charaging Research and Development 81.057 University of Urbana Charaging Research and Development 81.057 University of Urbana Charaging Research and Development 81.057 University of Urbana Charaging Research and Development 81.057 University of Urbana Charaging Research and Development 81.057 University of Urbana Charaging Research and Development 81.057 University of Development Charaging Research and Development 81.057 University of Development Charaging Research and Development 81.057 University of Development Charaging Research and Development 81.057	090634-16917 090634-16917 A23-0051-S001 / DE-EE0010242 RC111121 - MS STATE		10,365 57,546 134,725	-	_	-	46,499	=	_	_	=	_	=	_
University of Ultinois at Urbane-Chargeagn - Office of Science Financial Assistance Program 81.049 Total AU 81.049 Rerewable Energy Research and Development 81.087 The University of Alabama - Precursor Engineering of AI-Inorga 81.087 The University of Alabama - Precursor Engineering of AI-Inorga 81.087 The University - Renewable Energy Research and Development 81.087 Tosas AMU University (TAMU, - Renewable Energy Research and Development 81.087 Tosas AMU Charge - Renewable Energy Research and Development 81.087 Tosas AMU Charge - Renewable Energy Research and Development 81.087 Tosas AMU AN 81.087 Total AU 81.087 University of Beaviers - U.S. Department of Energy 8	090634-16917 A23-0051-S001 / DE-EE0010242 RC111121 - MS STATE		134,725		_	-	10,365 57,546	-	-	_	-	-	-	-
Total AU 81.049           Rerevable Enrogy, Research and Development         81.067           Pass de through from:         81.067           Weithight Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statut Statu	RC111121 - MS STATE						134,725							
Passed through from: 81.067 The University of Alabama - Precursor Engineering of Al-Inorga 81.067 Michigan State University - Renerable Energy Research and Development 81.007 Tosea Add University (TAUL) - Renerable Energy Research and Development 81.007 University of Delaware 10.007 Total AJ \$45.007 University of Delaware - U.S. Department of Energy Filesocch and Development 81.009 University of Delaware - U.S. Department of Energy Filesocch and Development 81.009 University of Delaware - U.S. Department of Energy Filesocch and Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seven Seve	RC111121 - MS STATE	112,974	3,741,257 492,986			599,768	1,742,288 492,986			986,593		412,608	-	
The University of Alabama - Precursor Engineering of Al-Inorga 81.067 Michigan State Livineering P. Renewable Engry Resarch and Development 81.067 Toasa A&M University (TAMU, - Renewable Energy Resarch and Development 81.067 University of Manyand - Renewable Energy Resarch and Development 81.067 Total AU 81.067 University of Delaymare - U.S. Department of Energy University of Delaymare - U.S. Department of Energy	RC111121 - MS STATE			-	-	-	492,986	-	-	-	-	-	-	-
Toesa AAM University (TAMU, Renevable Energy Research and Development 81.087 University of Maryland - Renevable Energy Research and Development 81.087 Total AU N 81.087 University of Delaware - U.S. Department of Energy	NOTITIZT - MO STATE	-	35,242 62,885	-	-	35,242	62,885	-	-	-	-	—	-	-
Total ALN 81.087 University of Delaware - U.S. Department of Energy 81.089	M2000415	_	56,391	_	_	_	56,391	_	_	_	_	_	_	_
University of Delaware - U.S. Department of Energy 81.089	116156-Z7146201	112.974	133.312			35.242	133.312	<u> </u>						
	UDR0000491		121,151									121,151		
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance 81.117 Nuclear Energy Research, Development and Demonstration 81.121		324 920	323.031 583.213				323.031 540.686			42 527				
Passed through from:		324.520					540.000			42.02/				
Nueta Hidatsa Sahnish Collee - DOE National Nuclear Security Administration (NNSA) Minority Serving 81.123 Advanced Research Projects Agency - Energy 81.135	NHSC00442	<u> </u>	314,277 100.758	314,277			100.758	<u> </u>				<u> </u>		
Total U.S. Department of Energy		589.644	12.030.818	314.277		981.511	9.042.617			1.158.654		533.759		
U.S. Department of Education: Higher Education_Institutional Aid 84.031		_	20,254,890	4,652,332	_	12,218,209	_	81.631	3,302,718	_	_	_	_	_
Minority Science and Engineering Improvement 84.120			139.732	4,002,002		139.732		-						
Passed through from: Mississippi Department of Rehabilitation Services (MDRS) - Rehabilitation Services Vocational Rehabilitation Grants to States 84.126	23-331-11000-132	_	3	_	_	_	3	_	_	_	_	_	_	_
MS Department of Rehabilitation Services - U.S. Department of Education 84.126	8006831.000		(1,774)									(1,774)		
Total ALN 84.126 Starkville Oktibbeha Consolidated School District - School Safely National Activities 84.184	2024-13		(1.771) 10.475				10.475					(1.774)		
Innovative Approaches to Literacy: Promise Neighborhoods: Full-Service Comm Schools: and Congress Directed Spending for Elem and Sec Ed 84.215			727,729	_		_		_	_	23,002		704,727	_	
Educational Research, Development and Dissemination 84.305 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities 84.325			65 968			65 968						107.008		
Gaining Early Awareness & Readines for Undergraduate Programs 84.334		1,711,272	2,284,144	_			2,284,144		_	_	_	17 762	_	
Teacher Quality Partnership Grants 84.336 Passed through from:			17,762									17,762		
US DoEd/Mississippi Public School Consortium for Educational Access/Investing in Innovation (i3) Fund 84.411 Total U.S. Denartment of Education	U411C190173	1.711.272	72.060	4.652.332				81.631	3.302.718	72.060		827.723		
Gulf Coast Ecosystem Restoration Council:		1,/11,2/2	23,677,997	4,652,332		12,423,909	2,294,622	81,631	3,302,718	95,062		827,723		
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program 87.051		24.168	27.328				27.328							
Total Gulf Coast Ecosystem Restoration Council Delta Regional Authority:							A1.040							
Tracking the Implementation of Voter Education Programs Across the States 90.000 Passed through from:		27,083	44,450				44,450							
Passed through from: Delta Regional Authority - JSU Cybersecurity Certificate Progr 90.200	DRA / DELTA PROGRAM 90.200		11,642			11,642								
Total Delta Regional Authority U.S. Department of Health and Human Services:		27,083	56,092			11,642	44,450							
National Heart Lung and Blood Institute NIH 93.RD		86,071	1,004,710	_	_	1,004,710	_	_	_	_	_	_	-	_
US DHHS/Department of Health and Human Services 93.RD JHS-NHLBI Contract 93.RD		1,258,498	2,712,777 6,669,042	-	-	-	-	-	-	2,712,777	6.669.042	-	-	-
NHLBI Contract 93.RD			1,653,054	_	_	_	_	_	_	_	1,653,054	_	_	_
Passed through from: SRI International - Single dose vaginal administration to female sheep 93.RD	PO80318	_	13.085	_	_	_	13.085	_	_	_	_	_	_	_
SRI International - Follow-on Single Dose Cervical Administration to Female Sheep 93.RD	PO88104	-	38,586	-	-	-	38,586	-	-	-	-	-	-	-
The University of Alabama at Birmingham - Canine Comparative Genomics, Oncology, and Neurotherapeutics 93.RD DHHS/Delta Health Alliance/Denantment of Health and Human Services 93.RD	000516421-002 D04RH40241-01-00	_	33,822 1.658	_		_	33,822		_	1 658	_	_	_	_
DHHS/DLH Holdings Corporation/Department of Health and Human Services 93.RD	SSS-UOM-S-23-01023	-	43,612	-	_	-	-	-	-	43,612	-	-	-	-
American College of Medical Toxicology - NHLBI Contract 93.RD Boston University School of Medicine - JHS-NHLBI Contract 93.RD	REF – DOTS 2022 75n92020p00101	_	8,940 541	_	_	_	_	_	_	_	8,940 541	_	_	_
Boston University School of Medcine - JHS-NHLBI Contract 93.RD	75N92022P00329	-	55,235	-	-	-	-	-	-	-	55,235	-	-	-
Duke University - NHLBI Contract 93.RD Duke University - NHLBI Contract 93.RD	NICHD-2019-POP02 6940 LAPS / Site#UMC99	_	2,080 17,499	_	_	_	_	_	_	_	2,080 17,499	_	_	_
Duke University - NHLBI Contract 93.RD	27859	-	8,367	-	-	-	-	-	-	-	8,367	-	-	-
Duke University - NHLBI Contract 93.RD Merck Sharp and Dohme Corporation - NHLBI Contract 93.RD	WBSE: 383000909; SPS: 280176 MK-8591-024-0012	_	6,045 1,859	_	_	_	_	_	_	_	6,045 1,859	_	_	_
Mississippi State Department of Health - JHS-NHLBI Contract 93.RD	SG-2527	-	15,057	-	_	-	-	-	-	_	15,057	-	-	-
Mississippi State Department of Health - JHS-NHLBI Contract 93.RD Mississippi State Department of Health - NHLBI Contract 93.RD	SG-7547 NHLBI-MSDH	_	15,501 14,972	_	_	_	_	_	_	_	15,501 14,972	_	_	_
The Trustees of Columbia University in the City of New York - NHLBI Contract 93.RD	26(GG015997-01)	-	398,664	-	-	-	-	-	-	-	398,664	-	-	-
Tougaloo College - JHS-NHLBI Contract 93.RD University of South Florida - NHLBI Contract 93.RD	AWD-000442 NHI BI-SELA	_	39,942 235	_	_	_	_	_	_	_	39,942 235	_	_	_
Wayne State University - NHLBI Contract 93.RD	WSU22022	-	82,663	-	-	-	-	-	-	-	82,663	_	-	-
MS Department of Rehabilitation Services - U.S. Dept of Health and Human Services 93.RD My Brother's Keeper - U.S. Dept of Health and Human Services 93.RD	8007024.000 SG 2528	_	4,936 32,358	_	_	_	_	_	_	_	_	4,936 32,358	_	_
Total ALN 93.RD		1.344.569	12.875.240			1.004.710	85.493			2.758.047	8.989.696	37.294	_	
Georgia State University Research Foundation - Special Programs for the Aging_Title IV_and Title II_Discretionary Projects 93.048 Georgia State University - Special Programs for the Aging_Title IV_and Title II_Discretionary Projects 93.048	SP00016061-01 SP00015170-02	_	26,532 24,166	_	_	_	_	_	_	26,532 24,166	_	_	_	_
Total ALN 93.048			50.698							50.698				
American Heart Association - Family Smoking Prevention and Tobacco Control Act Regulatory Research 93.077 City of New Orleans - Centers for Disease Control and Preventi 93.084	FX-ATRAC-5U54HL120163-UMMC-09 K23-988		13.257 39,879				<u> </u>				13.257	39,879		<u> </u>
Auburn University - Healthy Marriage Promotion and Responsible Fatherhood Grants 93.086	23-AYRE-360529-MSU		18,223				18,223							
Auburn University - Healthy Marriage Promotion and Responsible Fatherhood Grants 93.086 Total ALN 93.086	0 24-AYRE-360532-MSU		14.981 33.204				14.981 33.204							
Food and Drug Administration Research 93.103 Passed through from:		15,305	3,586,000			_	457,984			2,997,857	130,159	-		

I Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	MCV
Mississippi State Department of Health (MSDH) - Maternal and Child Health Federal Consolidated Programs	93 110	CTD 04/15/24		2 845	_	_	_	2 845							
Environmental Health	93.113	010 041024		372,187				372,187							-
assed through from:															
DHHS/New York University/Environmental Health Total ALN 93.113	93.113	21-A0-00-1006189		1.192				372,187			1.192				
Oral Diseases and Disorders Research	93.121		330,097	857,343			38,235	101,195				717,913			
sed through from:	93 136	00 0074		89.087							89.087				
State of Mississippi Department of Health/Injury Prevention and Control Research and State and Community Based Programs Research Related to Deafness and Communication Disorders	93.136 93.173	SG-2871	88.023	1.053.818							89,087	1.053.818			
ed through from:	55.115		00,020	1,000,010								1,000,010			
Boston Childrens Hospital - Research Related to Deafness and Communication Disorders Johns Hopkins University - Research Related to Deafness and Communication Disorders	93.173	GENFD0002352855	-	144,286	-	-	-	-	-	-	-	144,286	-	-	
Johns Hopkins University - Research Related to Deafness and Communication Disorders	93.173	2005338220	-	83,553 288,235	-	-	-	-	-	-	-	83,553 288 235	-	-	
National Institute on Deafness and Other Communication Disorders - Research Related to Deafness and Communication Disorders Total ALN 93.173	93.173	23-90-006	88.023	288,235								288,235			
Research and Training in Complementary and Alternative Medicine	93.213		1,265,250	1,642,118							1.642.118	1,008,082			
sed through from:															
National Institutes of Health - Research and Training in Complementary and Integrative Health	93.213	23-06-44		89,832								89,832			
Total ALN 93.213 New York University - National Center on Sleep Disorders Research	93.233	21-A0-00-1006478	1.265.250	1.731.950							1.642.118	89.832			
Rhode Island Hospital - National Center on Sleep Disorders Research	93.233	7137688	_	147.591	_	_	_	_	_	_	_	147,591	_	_	
Total ALN 93.233				165,300								165,300			
Mental Health Research Grants	93.242		12,094	591,207	-	-	-	264,811	-	-	-	326,396	-	-	
sed through from: Brown University - Mental Health Research Grants	93.242	00001297	_	147,001	_	_	_	_	_	_	_	147,001	_	_	
Brown University - Mental Health Research Grants	93.242	00002227	_	165.848	_	_	_	_	_	_	_	165.848	_	_	
Brown University - Mental Health Research Grants	93.242	AWD-001630	-	48,308	-	-	-	-	-	-	-	48,308	-	-	
Emory University - Mental Health Research Grants	93.242	A502869	-	246	-	-	-	-	-	-	-	246	-	-	
Miriam Hospital - Mental Health Research Grants Rhode Island Hospital - Mental Health Research Grants	93.242 93.242	7147068LM 7137667	-	22,946 18,646	-	-	-	-	-	-	-	22,946 18,646	-	-	
The George Washington University - Mental Health Research Grants	93.242	22-543	_	25,105	_	_	_	_	_	_	_	25,105	_	_	
University of Washington - Mental Health Research Grants	93.242	22-S43 UWSC12534	-	45,717	-	-	_	_	-	_	_	45,717	_	-	
National Institutes of Health - U.S. Dept of Health and Human Services	93.242	1R15MH129814		195,287									195,287		
Total ALN 93.242	ar		12,094	1,260,311				264,811				800,213	195,287		_
Substance Abuse and Mental Health Services Projects of Regional and National Significance ed through from:	93.243		-	57,639	-	-	51,860	-	-	-	5,779	-	-	-	
Madison County Court - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	2019-26	_	22,341	_	_	_	22,341	_	_	_	_	_	_	
Rankin County Youth Court - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	2024-03	-	20,493	-	-	-	20,493	-	-	-	-	-	-	
Rankin County Youth Court - Substance Abuse and Mental Health Services Projects of Regional and National Significance Texas A&M University San Antonio - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	2024-02	-	20,698	-	-	-	20,698	-	-	-	-	-	-	
Texas A&M University San Antonio - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	M2304780		2,438				63 532			2,438				
Total ALN 93.243 Occupational Safety and Health Program	93.262			123,609			51,860	63,532			8,217				
Alcohol Research Programs	93.273		38.310	520.921								520 921			-
Drug Abuse and Addiction Research Programs	93.279		90,420	3,820,955	_	_		_			858,215	2,962,740			
sed through from:															
Denver Health and Hospital Authority - Drug Abuse and Addiction Research Programs	93.279	A19-0001-S003	-	33,017	-	-	-	-	-	-	-	33,017	-	-	
Emory University - Drug Abuse and Addiction Research Programs Total ALN 93.279	93.279	T855344	90,420	3 854 181							858.215	209			
McKing Consulting Corporation - U.S. Dept of Health and Human Services	93.283	USM-01-4577		45.117								2,000,000	45,117		
Discovery and Applied Research for Technological Innovations to Improve Human He	93.286			88,912	_	_		_			88,912				
ised through from:															
The Ohio State University - Discovery and Applied Research for Technological Innovations	93.286 93.286	SPC1000011416GR12938 1R03ER033704-01	-	408,438 61,793	-	-	-	-	-	-	408,438	-		-	
National Institutes of Health - U.S. Dept of Health and Human Services National Institutes of Health - U.S. Dept of Health and Human Services	93.286	1R03EB033704-01 1R21EB033533-01A1	_	61,793 105,283			_	_	_	_			61,793 105,283	_	
Total ALV 93.286	00.200	11212000000001111		664,426							497,350		167,076		
Minority Health and Health Disparities Research	93.307		-	1,893,281	_	-	1,511,874	_	-	_	-	381,407	_		
ssed through from:	93 307			968			968								
Morehouse School of Medicine - Minority Health and Health Disparities Research University of Nebraska - Minority Health and Health Disparities Research	93.307 93.307	RCC - 001JSU 24-1714-0285-002	_	968 16,757	_	_	968	16,757	_	_	_	_	_	_	
Klein Buendel, Inc - Minority Health and Health Disparities Research	93.307	0337-0184-000	_	7.541	_	_	_		_	_	7,541	_	_	_	
New York University - Minority Health and Health Disparities Research	93.307	21-A1-00-1005968	-	124,441	-	-	-	-	-	-	-	124,441	-	-	
University of Alabama at Birmingham - Minority Health and Health Disparities Research	93.307 93.307	000517032-SC012 000532781-SC002	-	(428) 241.356	-	-	-	-	-	-	-	(428) 241.356	-	-	
University of Alabama at Birmingham - Minority Health and Health Disparities Research University of Alabama at Birmingham - Minority Health and Health Disparities Research	93.307	000532781-SC002 000532781-SC003	15,185	241,356 290,441	-	-	_	-	-	-	-	241,356 290,441	_	-	
University of Alabama at Birmingham - Minority Health and Health Disparities Research	93.307	000532781-SP005-SC001	13,165	262,221			_	_	_	_	_	262,221	_		
University of Alabama at Birmingham - Minority Health and Health Disparities Research	93.307	000532781-SC002	_	50.742	_	_	_	_	_	_	_	50,742	_	_	
University of Alabama at Birmingham - Minority Health and Health Disparities Research	93.307	000532781-SC002	-	54,105	-	-	-	-	-	-	-	54,105	-	-	
University of Alabama at Birmingham - Minority Health and Health Disparities Research	93.307	000532781-SC002	-	5,514	-	-	-	-	-	-	-	5,514	-	-	
University of Alabama at Birmingham - Minority Health and Health Disparities Research Total ALN 93.307	93.307	000532781-SC009	15 185	315.883			1.512.842	16.757			7 541	315.883			
Trans-NIH Research Support	93.310		25,330	940,360			1,012,042	10,737			7,541	940,360			
sed through from:	55.010		20,000	540,000								540,000			
RTI International - Trans-NIH Research Support The University Corporation - Trans-NIH Research Support	93.310	8-312-0217703-67380L /1OT2O	-	56,233	-	-	56,233	-	-	-	-	-	-	-	
The University Corporation - Trans-NIH Research Support	93.310	A15-0012-S016	-	139,278	-	-	-	-	-	-	139,278	-	-	-	
Duke University - Trans-NIH Research Support University of Alabama at Birmingham - Trans-NIH Research Support	93.310 93.310	3U2COD023375-04S1 000519041-sc003	-	44,817 661,539	-	-	-	-	-	-	-	44,817 661,539	-	-	
University of Alabama at Birmingham - Trans-NIH Research Support University of Arkansas for Medical Sciences - Trans-NIH Research Support	93.310	000519041-sc003 54487	_	2,427	_	_	_	_		_	_	2,427	_	_	
University of Arkansas for Medical Sciences - Trans-NIH Research Support	93.310	54487-BREATHE	-	17,634	-	-	_	_	-	_	_	17,634	_	-	
My Brother's Keeper - Trans-NIH Research Support	93.310	8007369.000		17,486									17,486		
Total ALN 93.310	93.315	PH-0-471	25.330	1.879.774			56.233				139.278	1.666.777	17.486		
SC Department of Health, Environmental Control - Rare Disorders: Research, Surveillance, Health Promotion, and Education SC Department of Health, Environmental Control - Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315	PH-0-4/1 PH0472		13,923 25.514			_			_	_	13,923 25,514	_	_	
Total ALV 93.315	55.010			39,437								39,437			-
University of Alabama at Birmingham - National Center for Advancing Translational Sciences	93.350	000520679-005	-	102,482	_	-	-	_	-	_	102,482	_	_		-
Northwestern University - National Center for Advancing Translational Sciences	93.350	60054110UMMC		(427)								(427)			
Total ALN 93.350 Research Infrastructure Programs			3.517	102,055 557,231				93.233			102,482	(427) 463,998			
Research Initiasi uciure Programs sed through from:	93.351		3,517	557,231	_	_	-	93,233	_	-	_	403,990	-	_	
Oregon Health and Science University - Research Infrastructure Programs	93.351	1016532_UMMC	-	56,143	-	-	_	_	-	_	_	56,143	_	-	
Oregon Health and Science University - Research Infrastructure Programs	93.351	1021707_UMC	-	18,049	-	-	-	-	-	-	-	18,049	-	-	
Tulane University - Research Infrastructure Programs	93.351	TUL-HSC-556038-18/19	-	42,553	-	-	-	-	-	-	-	42,553	-	-	
Tulane University - Research Infrastructure Programs Tulane University - Research Infrastructure Programs	93.351 93.351	TUL-HSC-558869-20/21 TUL-HSC-559325-22/23	-	17,156 12,947	-	-	-	-	-	-	-	17,156 12,947	-	-	
Tutane University - Research Infrastructure Programs Total ALN 93.351	a3.30 I	100-100-009320-22/23	3.517	704.079				93,233				610.846			
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)	93.355		133,352	1,637,656			1,637,656					010,040			
ed through from:			- er er 2 er ef de												
University of Tennessee - Knowille College of Nursing/Nurse Education, Practice Quality and Retention Grants	93.359	A23-0176-S001		72,062							72,062				
University of North Carolina - U.S. Dept of Health and Human Services	93.361	5112012		1,349									1,349		
Mississippi Department of Health - African Music, Dance, and Arts	93.391 93.393	WFVHMSF6BU45 237365		36.792			36.792	21.791							
Massachusetts General Hospital (MGH) - Cancer Cause and Prevention Research University of Kentucky - Cancer Cause and Prevention Research	93.393 93.393	237365 3200004525-22-162	_	21,791	_	_	_	21,791	_	_	_	_	_	_	
Total ALN 93.393	53.355	02000000222*102		35,321				35,321							
Childrens Hospital of Philadelphia - Cancer Treatment Research	93.395	ANHL1131		31,842								31,842			
Childrens Hospital of Philadelphia - Cancer Treatment Research	93.395	U10CA180886	-	28,818	-	-	-	-	-	-	-	28,818	-	-	
University of Texas Health Science Center at Houston - Cancer Treatment Research	93.395	AWD-000463		1,274								1,274			
Total ALN 93.395 Cancer Biology Research	93.396			61,934				127 836				61,934			
	83.396			149.608				127.836				21.772			
sed through from: Public Health Institute - Cancer Control	93.399	7UG1CA189955-08	-	(42) 3,919	-	-	_	-	_	_	_	(42) 3.919	-	_	

l Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	MCV
Public Health Institute - Cancer Control	93.399	AR61535	_	4,742	_	_	_	_	_	-	_	4,742	_	_	
Public Health Institute - Cancer Control	93.399	AR70395		3,756								3,756			
Total ALN 93.399				12.375								12.375			
Northwest Regional Primary Care Assoc - U.S. Dept of Health and Human Services	93.421	8007150.000 LU 5-17045-3		10.398			7.059						10.398		
Langston University - Research and Capacity Building for University of Missouri - ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433 93.433	C00074721-1	_	7,059 6,389	_	_	7,059	6,389				_			
University of Missouri - ACL National Institute on Disability. Independent Living, and Rehabilitation Research	93.433	C00074721-1	_	14,168	_	_	_	14,168			_	_			
Total ALN 93.433				27,616			7,059	20,557							
Mississippi Department of Human Services - Every Student Succeeds Act/Preschool Development Grants	93.434	6027068 / 6027069	-	53,312	-	-	-	53,312	-	-	-	-	-	-	
Mississippi Department of Human Services - Every Student Succeeds Act/Preschool Development Grants Mississippi Department of Human Services - U.S. Dept of Health and Human Services	93.434 93.434	6028949 AND 6028950 6028945/6028946	-	48,366	-	-	-	48,366	-	-	-	-		-	
Total ALN 93.434	83.434	0028943/0028946		190.430				101.678					88.752		
Health Resources and Services Administration - Congressional Directives	93.493	GE1HS50026-01-00		363,037				363,037							_
State of MS Department of Health - Community Health Workers for Public Health Response and Resilient	93.495	G1THVER8BNL4		218,289							218,289				
Mississippi Department of Human Services - Temporary Assistance for Needy Families	93.558	2022-019		22.378				22.378							
Mississippi Department of Human Services - Child Care and Development Block Grant Mississippi Department of Human Services - Child Care and Development Block Grant	93.575 93.575	CONTRACT NO. 8200065710 6026035/6026036	30,616 262,863	156,253 433 150	-	-	-	156,253	-	-	433.150	-	-	-	
Mississippi Department of Human Services - Child Care and Development Block Grant Mississippi Department of Human Services - Child Care and Development Block Grant	93.575 93.575	6026035/6026036 6029302 6029303 6029304	262,863	433,150	-	-	-	-	-	-	433,150	-	1 237 706	-	
Total ALN 93.575	93.575	6029302 6029303 6029304	293.479	1.237.700				156.253			433 150		1 237 706		·
Mississippi Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants	93.630	4001-DD21-RE	-	632				632							
Mississippi Department of Mental Health - Developmental Disabilities Basic Support and Advocacy Grants	93.630	4720-DD22-ED	-	2,236	-	-	-	2,236	-	-	-	-	-	-	
MS Council on Developmental Disabilities - U.S. Dept of Health and Human Services	93.630	8006983.000		1.170									1.170		
Total ALN 93.630	93.665			4.038				2.868					1.170		
MS Department of Mental Health - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 Mental and Behavioral Health Education and Training Grants	93.665	SIGNED 3/1/2022		6,652				6,652 354.096							· ——
ased through from:	55.752			304,050			·	304,030			·				·
State of Mississinni Division of Medicaid - Medical Assistance Program	93,778	Formula Grant	_	796 864	_	_	_	_	_	_	796 864	_	_	_	
State of Mississippi Division of Medicaid - Medical Assistance Program State of Mississippi Department of Health - Preventing Heart Attacks and Strokes in High Need Areas	93.816	SG 1076 (R5)		32,901	_		_		_	_	32,901			_	
State of Mississippi Department of Health - Preventing Heart Attacks and Strokes in High Need Areas	93.816	SF 1076 (R6)		69,687							69,687				
Total ALN 93.816				102.588							102.588				
Brigham and Womens Hospital Inc - Promoting the Cancer Surveillance Workforce, Education and Data Use	93.832	R01HL150342	16 157	56,180				25 470				56,180	252 679		
Cardiovascular Diseases Research ed through from:	93.837		16,157	4,967,150	-	_	-	25,470	_	-	-	4,689,001	252,679	-	
Cornell University - Cardiovascular Diseases Research	93.837	137797-21018	_	11,816	_	_	_	11,816	_	_	_	_	_	_	
Augusta University Research Institute, Inc Cardiovascular Diseases Research	93.837	39063-1	_	14,782	_	_	_		_	_	_	14,782	_	_	
Augusta University Research Institute, Inc Cardiovascular Diseases Research	93.837	38920-4	-	221,765	-	-	-	-	-	-	-	221,765	-	-	
Beth Israel Deaconess Medical Center - Cardiovascular Diseases Research	93.837	01062872	-	91,402	-	-	-	-	-	-	-	91,402	-	-	
Beth Israel Deaconess Medical Center - Cardiovascular Diseases Research	93.837	01063194	-	3,863	-	-	-	-	-	-	-	3,863	-	-	
Beth Israel Deaconess Medical Center - Cardiovascular Diseases Research	93.837 93.837	01063528	-	101,557	-	-	-	-	-	-	-	101,557	-	-	
Brigham and Womens Hospital Inc - Cardiovascular Diseases Research Broad Institute Inc - Cardiovascular Diseases Research	93.837	119778 5001880-5500001306	-	62,273 163,526	-	-	-	-	-	-	-	62,273 163,526	-	-	
Drexel University - Cardiovascular Diseases Research	93.837	900087	_	183,055	_	_	_	_	_	_	_	183,055	_	_	
Johns Hopkins University - Cardiovascular Diseases Research	93.837	2004513466		1.013.890								1.013.890	_		
Johns Hopkins University - Cardiovascular Diseases Research	93.837	R01HL158022	-	39,241	-	-	-	-	-	-	-	39,241	-	_	
Kent County Memorial Hospital - Cardiovascular Diseases Research	93.837	5001731-09-UMMC	-	7,215	-	-	-	-	-	-	-	7,215	-	-	
Massachusetts General Hospital - Cardiovascular Diseases Research	93.837	5U01HL123336	-	(7,264)	-	-	-	-	-	-	-	(7,264)	-	-	
National Institute of Health - Cardiovascular Diseases Research	93.837	303001734	-	25,281	-	-	-	-	-	-	-	25,281	-	-	
New York University - Cardiovascular Diseases Research Rhode Island Hospital - Cardiovascular Diseases Research	93.837 93.837	U01HL096812 701-7137489	-	361,756 68,054	-	-	-	-	-	-	-	361,756 68,054	-	-	
Rutgers University - Cardiovascular Diseases Research	93.837	2735	_	13.648	_	_	_		_	_	_	13.648	_	_	
The Curators of the University of Missouri - Cardiovascular Diseases Research	93.837	C00080141-1	_	388	_	_	_	_	_	_	_	388	_	_	
The Trustees of Columbia University in the City of New York - Cardiovascular Diseases Research	93.837	1(GG015903-01)	-	88,475	-	-	-	-	-	-	-	88,475	-	-	
The Trustees of Columbia University in the City of New York - Cardiovascular Diseases Research	93.837	1 (GG016444-01)	-	158,829	_	-	-	-	_	_	-	158,829	_	_	
The University of Chicago - Cardiovascular Diseases Research	93.837	AWD101805	-	136,049	-	-	-	-	-	-	-	136,049	-	-	
The University of Chicago - Cardiovascular Diseases Research	93.837	1R56HL157579-01	-	31,987	-	-	-	-	-	-	-	31,987	-	-	
University of Alabama at Birmingham - Cardiovascular Diseases Research University of Alabama at Birmingham - Cardiovascular Diseases Research	93.837 93.837	000520516-SC001 000530812-SC015	-	1,455,832 55,595	-	-	-	-	-	-	-	1,455,832 55,595	-	-	
University of Alabama at Birmingham - Cardiovascular Diseases Research	93.837	000524781-SC015	_	205.998				_	_			205,998	_	_	
University of Alabama at Birmingham - Cardiovascular Diseases Research	93.837	000530071-SC002	_	102,150	_	_	_	_	_	_	_	102,150	_	_	
University of California at San Francisco - Cardiovascular Diseases Research	93.837	AWD-001114	-	14,619	-	-	-	-	-	-	-	14,619	_	_	
University of Texas Health Science Center at Houston - Cardiovascular Diseases Research	93.837	SA0002992	_	53,310	_	-	-	_	_	-	-	53,310	_	_	
University of Texas Health Science Center at San Antonio - Cardiovascular Diseases Research	93.837	172399/172293	-	386,010	-	-	-	-	-	-	-	386,010	-	-	
University of Washington - Cardiovascular Diseases Research	93.837	UWSC11344 UWSC14005	-	4,525	-	-	-	-	-	-	-	4,525	-	-	
University of Washington - Cardiovascular Diseases Research	93.837 93.837	UWSC14005 GM0241118 P0000003202	-	27,400 166,983	-	-	-	-	-	-	-	27,400	-	-	
University Texas Southwestern Medical Center - Cardiovascular Diseases Research University Texas Southwestern Medical Center - Cardiovascular Diseases Research	93.837	GM0241118 P00000003202 GM0241006 P00000003145	_	166,983 85,327	_	_						166,983 85,327	_	_	
Washington University - Cardiovascular Diseases Research	93.837	WU-23-0015	_	60,859	_	_	_	_	_	_	_	60,859	_	_	
Total ALN 93.837			16.157	10.377.346				37,286				10.087.381	252.679		_
Lung Diseases Research	93.838			284,693	-		-		_	-	-	284,693		-	-
sed through from:															
University of Pennsylvania - Lung Diseases Research	93.838	587635	-	65,203	-	-	-	65,203	-	-	-	-	-	-	
Duke University - Lung Diseases Research West Virginia Clinical and Translational Science Institute - Lung Diseases Research	93.838 93.838	A035364 (SPS-269060) OT2HL161847-01	-	127 120.738	-	-	-	-	-	-	-	127 120,738	-	-	
West Virginia Clinical and Translational Science Institute - Lung Diseases Research WESTAT - Lung Diseases Research	93.838	6922-03-COVID-S009	670 195	1,140,639	-	-	-	-	-	-	-	120,738	-	-	
Total ALN 93.838	53.030	0522-03-00/12-3005	670 185	1,611,400			·	65 203			·	1 546 197			
Blood Diseases and Resources Research	93.839		010,100	244.025				105.138				138.887			
sed through from:															
University of Alabama at Birmingham - Blood Diseases and Resources Research	93.839	000524455-004	-	1,224	-	-	-	-	-	-	-	1,224	-	-	
Washington University - Blood Diseases and Resources Research	93.839	WU-20-386		801								801			
Total ALN 93.839				246.050				105.138				140.912			
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		244,453	333,646	-	-	-	867	-	-	-	332,779	-	-	
ed through from: National Institute of Health - Arthritis, Musculoskeletal and Skin Diseases Research	93 846	240923		15 090								15 980			
Total ALN 93.846	55.040	240823	244.453	349.626				867				348.759			-
Diabetes, Digestive, and Kidney Diseases Extramural Researh	93.847		26,923	1,165,508								1,165,508			
sed through from:															
Duke University School of Medicine Office of Research - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	303000591	-	2,009	-	-	-	-	-	-	2,009	-	-	-	
Duke University School of Medicine Offlice of Research - Diabetes, Digestive, and Kidney Diseases Extramural Research Medical College of Wisconsin - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	303002220	-	75,004	-	-	-	-	-	-	75,004	-	-	-	
Medical College of Wisconsin - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	PO#6182182	-	65,678	-	-	-	-	-	-	65,678	297 348	-	-	
Duke University - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	A034839	-	297,348	-	-	-	-	-	-	-		-	-	
Johns Hopkins University - Diabetes, Digestive, and Kidney Diseases Extramural Researh Leftore Technologies LLC - Diabetes, Digestive, and Kidney Diseases Extramural Researh	93.847 93.847	2005139938 24-0167-A0001	_	91,114 161,964	_	_	_	_	-	-	_	91,114 161,964	_		
University of Kentucky - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	3200003805-21-245	_	51,243	_	_	_	_	_	_	_	51,243	_	_	
University of Texas Health Science Center at San Antonio - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	170961/170960	_	59,414	_	_	_	_	_	_	_	59,414	_	_	
Wake Forest University Health Sciences - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2106-32751-1000002253		232.403								232.403			
Total ALN 93.847			26,923	2,201,685							142,691	2,058,994			
Digestive Diseases and Nutrition Research	93.848			(25,284)								(25,284)			
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	835,002	_	_	-	780,661	_	-	54,341		-	_	
sed through from:	pa ana														
Massachusetts General Hospital - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853 93.853	235400 235400	-	63,589 12,235	-	-	-	-	-	-	-	63,589 12,235	-	-	
Massachusetts General Hospital - Extramural Research Programs in the Neurosciences and Neurological Disorders Mayo Clinic - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853 93.853	235400 THE-291779/PO #68435208	-	12,235 282,403	-	_	-	-	-	-	-	12,235 282,403	-	-	
may o como cualamenta research e regrama in pre representatos año reproduções processos	93.853	AWD-000575	_	282,403	_	_	_	_	-		_	282,403	_	_	
	93.853	011337-135095	_	658	_	_	_	_	_	_	_	658	_	_	
University of Cincinnati - Extramural Research Programs in the Neurosciences and Neurological Disorders University of Michigan - Extramural Research Programs in the Neurosciences and Neurological Disorders												45.458		_	
University of Cincinnati - Extramural Research Programs in the Neurosciences and Neurological Disorders University of Michigan - Extramural Research Programs in the Neurosciences and Neurological Disorders University of Minnesota - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	RF1NS135615		45,458											
University of Minnesota - Extramural Research Programs in the Neurosciences and Neurological Disorders Total ALN 93.853	93.853	RF1NS135615		1.244.858				780.661			54.341	409.856			·
University of Minnesota - Extramural Research Programs in the Neurosciences and Neurological Disorders		RF1NS135615	319,566				315,396	780.661 248,706			54.341 3,353		<u> </u>		· —

	Federal ALN	Pass-through entity	Passed through to	Total Federal	Alcorn State	Delta State	Jackson State	Mississippi State	Mississippi University	Mississippi Valley State	University of	University of Mississippi	University of Southern	IHL Executive	
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	number	identifying number	subrecipients	Expenditures	University	University	University	University	for Women	University	Mississippi	Medical Center	Mississippi	Office	MCVS
University of Missouri - Allergy and Infectious Diseases Research	93.855	C00067381-1	-	13,342	-	-	-	13,342	-	-	-	-	-	-	-
Fred Hutchinson Cancer Research Cente - Allergy and Infectious Diseases Research Miriam Hospital - Allergy and Infectious Diseases Research	93.855 93.855	0001040762 7147335TED	-	20,981 76,664	-	-	-	-	-	-	-	20,981 76,664	-	-	-
National Institute of Allergy and Infectious Diseases - Allergy and Infectious Diseases Research	93.855	AD90089	_	22,678	_	_	_	_	_	_	_	22,678	_	_	_
The Trustees of Columbia University in the City of New York - Allergy and Infectious Diseases Research	93.855	4(GG017296-01) SUB00003017	-	17,448	-	-	-	-	-	-	-	17,448	-	-	-
University of Georgia - Allergy and Infectious Diseases Research	93.855 93.855	SUB00003017 1R01AI140985-01A1	21,667	66,251 215,126	_	_	_	_	_	_	_	66,251	215.126	_	_
National Institutes of Health - Alergy and Infectious Diseases Research National Institutes of Health - Alergy and Infectious Diseases Research	93.855	1F31AI164939-01	-	37,056	-	-	-	-	-	-	-	-	37,056	-	-
National Institutes of Health - Allergy and Infectious Diseases Research	93.855	1R03AI169047-01	-	39,054	-	-	-	-	-	-	-	-	39,054	-	-
National Institutes of Health - Allergy and Infectious Diseases Research University of Texas Medical Branch - Allergy and Infectious Diseases Research	93.855 93.855	1R21AI175885-01A1 22-86200-01	_	5,202 63.886	_	_	_	_	_	_	_	_	5,202 63.886	_	_
Total ALN 93.855			341,233	1,475,446			315,396	262,863			3,353	533,510	360,324		
University of Washington - Measuring Interoperability Progress through Individuals Access and Use of the Electronic Health Data	93.857	UWSC10860		142,929								142,929			
Biomedical Research and Research Training Passed through from:	93.859		1,863,969	17,508,327	-	-	186,297	1,697,916	-	-	4,189,388	11,434,726	-	-	-
Vanderbilt University - MidSouth REACH Hub - Biomedical Research and Research Training	93.859	1U01GM152538-01/OSA00000296	-	17,158	-	_	17,158	-	-	-	-	-	-	-	-
Purdue University - Biomedical Research and Research Training	93.859	11001041-059	-	2,779	-	-	-	2,779	-	-	-	-	-	-	-
University of Georgia - Biomedical Research and Research Training XierateHeath LLC - Biomedical Research and Research Training	93.859 93.859	SUB00002816 4UT2GM148083-02	_	3,737 382	_	_	_	3,737	_	_	382	_	_	_	_
West Virginia University - Biomedical Research and Research Training	93.859	12-303G-UMMC	_	4,490	_	_	_	_	_	_	- 302	4,490	_	_	_
West Virginia University - Biomedical Research and Research Training	93.859	23-278-UMC-Yr1	-	131,133	-	-	-	-	-	-	-	131,133	-	-	-
National Institutes of Health - Biomedical Research and Research Training National Institutes of Health - Biomedical Research and Research Training	93.859 93.859	1R15AI167013-01A1 1R15AI178654-01	-	147,149	-	_	-	-	-	-	-	-	147,149 78,836	-	-
National Institutes of Health - Biomedical Research and Research Training	93.859	1R15GM128196-01	_	(1,156)	_	_	_	_	_	_	_	_	(1,156)	_	_
National Institutes of Health - Biomedical Research and Research Training	93.859	2P20GM103476-22	1,017,640	2,539,948	-	-	-	-	-	-	-	-	2,539,948	-	-
National Institutes of Health - Biomedical Research and Research Training	93.859	5P20GM103476-21	1,263,816	2,251,245	-	-	-	-	-	-	-	-	2,251,245	-	-
National Institutes of Health - Biomedical Research and Research Training National Institutes of Health - Biomedical Research and Research Training	93.859 93.859	f1R15GM129751-01 2018-09	_	(346)	_	_	_	_	_	_	_	_	(346)	_	_
Total ALN 93.859			4,145,425	22 683 053			203,455	1,704,432			4,189,770	11,570,349	5,015,047		·
Olive View University of California Los Angeles Education and Research Institute - Emerging Infections Sentinel Networks	93.860	#BFD-BJI-19-001	-	1,998 943	_			-	-	-	-	1,998 943			
Olive View University of California Los Angeles Education and Research Institute - Emerging Infections Sentinel Networks University of California Los Angeles - Emerging Infections Sentinel Networks	93.860 93.860	#22-43 1535 G LA256	_	943 4 38=	_	_	_	_	_	-	-	943 4 395	_	-	_
Total ALN 93.860		1000 G EP200		7,326								7,326			
Child Health and Human Development Extramural Research	93.865		98,032	730,956			189,261	68,050	-	-	96,848	376,797		-	-
Passed through from: Artemis Biotechnologies, LLC - Child Health and Human Development Extramural Research	93.865	R43HD112255		38.083								38.083			
Children's Research Institute - Child Health and Human Development Extramural Research	93.865	30004438-16		30,003			_					30,003	_		
Duke University - Child Health and Human Development Extramural Research	93.865	A03-4623	-	(9,960)	-	-	-	-	-	-	-	(9.960)	-	-	-
Emergent Biotechnologies, LLC - Child Health and Human Development Extramural Research Johns Hopkins University - Child Health and Human Development Extramural Research	93.865 93.865	R43HD106857 141145	-	20,213 46,987	-	-	-	-	-	-	-	20,213 46,987	-	-	-
Johns Hopkins University - Child Healm and Homan Development Extramular research Sharo Marv Birch Hosital for Women & Newborns - Child Health and Human Development Extramural Research	93.865	#R012019 UMC	_	40,967	_	_	_	_	_	_	_	40,967	_	_	_
The Regents of the University of California, Davis - Child Health and Human Development Extramural Research	93.865	A22-0288-S001	-	23,429	-	_	_	-	-	-	_	23,429	_	-	-
Tulane University - Child Health and Human Development Extramural Research	93.865	TUL-HSC-561807-23/24	-	170,159	-	-	-	-	-	-	-	170,159	-	-	-
University of Alabama at Birmingham - Child Health and Human Development Extramural Research University of Alabama at Birmingham - Child Health and Human Development Extramural Research	93.865 93.865	000524272-SC001 000523794-SC004		343,431 26,492		_	_					343,431 26,492	_		_
University of Alabama at Birmingham - Child Health and Human Development Extramural Research University of Alabama at Birmingham - Child Health and Human Development Extramural Research	93.865	000526015-SC008	_	31.346	_	_	_	_	_	-	_	31.346	_	-	_
University of Alabama at Birmingham - Child Health and Human Development Extramural Research	93.865	000538651-SC025	-	6,150	-	-	-	-	-	-	-	6,150	-	-	-
University of Arkansas for Medical Sciences - Child Health and Human Development Extramural Research University of California at San Francisco - Child Health and Human Development Extramural Research	93.865 93.865	54005-VDORA 14867sc	-	2,172 50.720	-	-	-	-	-	-	-	2,172 50.720	-	-	-
National Institutes of Health - Child Health and Human Development Extramural Research	93.865	4R00HD103909-02	_	128,775	_	_	_	_	_	_	_	50,720	128,775	_	_
Total ALN 93.865			98,032	1,609,495			189,261	68,050			96,848	1,126,561	128,775		
Aging Research	93.866		658,071	2,756,590	-	-	-	109,108	-	-	-	2,647,482	-	-	-
Passed through from: The Pennsylvania State University (Penn State) - Aging Research	93.866	S002345-DHHS	_	43,160	_	_	_	43,160	_	_	_	_	_	_	_
University of Southern California - Aging Research	93.866	SCON-00004867	-	47,837	-	-	-	47,837	-	-	-	-	-	-	-
Johns Hopkins University - Aging Research	93.866	2006049491 62425112-149180	-	25,478	-	-	-	-	-	-	25,478	73,602	-	-	-
Board of Trustees of the Leland Stanford Junior University - Aging Research Boston University - Aging Research	93.866 93.866	62425112-149180 4500003695	_	73,602 83,809	_	_	_	_	_	_	_	73,602 83,809	_	_	_
Boston University - Aging Research	93.866	4500004272	-	1,179	-	-	-	-	-	-	-	1,179	-	-	-
Duke University - Aging Research	93.866	A032814	-	109	-	-	-	-	-	-	-	109	-	-	-
Johns Hopkins University - Aging Research Johns Hopkins University - Aging Research	93.866 93.866	2003682942 2004089076	_	993 (18,986)	_	_	_	_	_	_	_	993 (18,986)	_	_	Ξ
Johns Hopkins University - Aging Research	93.866	2005808536	-	536,079	-	_	_	-	-	-	-	536,079	-	-	-
Johns Hopkins University - Aging Research	93.866	2005712770	-	88,362	-	-	-	-	-	-	-	88,362	-	-	-
Mayo Clinic - Aging Research Mayo Clinic - Aging Research	93.866 93.866	MMC-319255 THE-322126	-	15,116 14 923	-	-	-	-	-	-	-	15,116 14,923	-	-	-
Michigan State University - Aging Research	93.866	RC114177UMMC		19,720			_					19,720	_		
The Trustees of Columbia University in the City of New York - Aging Research	93.866	3(GG015834-01)	-	38,473	-	-	-	-	-	-	-	38,473	-	-	-
University of Alabama at Birmingham - Aging Research	93.866	000527875-SC004 5113935	-	433,497 103.123	-	-	-	-	-	-	-	433,497 103,123	-	-	-
University of North Carolina at Chapel Hill - Aging Research University of North Carolina at Chapel Hill - Aging Research	93.866 93.866	5113935		103,123		_	_					103,123 22.226	_		
University of North Carolina at Chapel Hill - Aging Research	93.866	5129245	-	303,548	-	_	_	-	-	-	-	303,548	-	-	-
University of Texas Health Science Center at San Antonio - Aging Research	93.866	164393/164378	-	3,127	-	-	-	-	-	-	-	3,127	-	-	-
Virginia Commonwealth University - Aging Research Wake Forest University Health Sciences - Aging Research	93.866 93.866	FP00014234_SA002 1856-33664-11000001293	_	155,822 54,395	_	_	_	_	_	_	_	155,822 54,395	_	_	_
Tulane University - Aging Research Total ALIN 93.866	93.866	TUL-HSC-561565-23/24		21.147									21.147		
Total ALN 93.866			658,071	4,823,329				200,105			25,478	4,576,599	21,147		
Vision Research Passed through from:	93.867		-	231,746	-	_	-	-	-	-	-	231,746	-	-	-
Lyntech Inc - Vision Research	93.867	2R44EY026824-02A1	_	135.036	_	_	_	_	_	_	_	135.036	_	_	_
SUNY Downstate Medical Center - Vision Research	93.867	R1213397		3,295								3,295			
Total ALN 93.867 Mississippi State Department of Health - CDC's Collaboration with Academia to Strengthen Public Health	93.967	INDC-3333		370,077				21.596				370,077			
Mississippi State Department of Health - CDC's Collaboration with Academia to Strengtmen Public Relation	93.991	SG-2549		12 489				12 489							·
Mississippi State Department of Health - Preventive Health and Health Services Block Grant Total U.S. Department of Health and Human Services			9,855,410	86,983,003	_		5,053,499	5,940,611			15,287,516	53,081,891	7,619,486		
Corporation for Community and National Service:				17 260				17 260							
AmeriCorps Volunteers In Service to America 94.013 Volunteer Generation Fund	94.013 94.021			17.260 38,904				17.260			38.004				
AmeriCorps National Service and Civic Engagement Research Competition 94.026	94.021			15,920				15,920							
Total Corporation for Community and National Service				72,084				33,180			38,904				
U.S. Department of Homeland Security: Joint Unmanned Systems Testing in Collaborative Environments (JUSTICE) Next Generation (NEXTGEN)	97.RD		935.496	3.478.197				3.478.197							
US DHS/Department of Homeland Security	97.RD			382,682	_	_	_	3,470,197	_	_	382,682	_	_	_	_
Passed through from:															
Oak Ridge Institute for Science and Education - Developing a Crime Analysis Certifi Oak Ridge Institute for Science and Education - DHS Summer Research Team Program	97.RD	240E05	-	(1,820)	-	-	(1,820)	-	-	-	-	-	-	-	-
Oak Ridge Institute for Science and Education - DHS Summer Research Team Program University of North Carolina At Chapel Hill - Building Resilience in Underserved	97.RD 97.RD	DHS-SRTMSI-2022 70RSAT21G00000013-5126757	_	41,762	_	_	41,762 5,986	_	_	-	-	_	_	-	_
North Carolina State Linversity - Building Resiliance in Lindersenved Communities	97.RD	PAM-P23-000557-SA02	_	64,902	_	_	3,300	64,902	_	_	_	_	_	_	_
Advanced Technology International - U.S. Department of Homeland Security Total ALN 97.RD	97.RD	2021-450-1	631.185	864,280									864.280		
Total ALN 97.RD	97.005		1,566,681	4,835,989			45,928	3,543,099			382,682		864,280		
State and Local Homeland Security National Training Program Passed through from:	97.005		5/28,751	883,518				883,518							
DHS FEMA/Florida Department of Environmental Protection/National Dam Safety Program	97.041	Order #C1B1FA		10.000							10.000				
University of North Carolina At Chapel Hill - DHS S&T Coastal Resilience Center	97.061	5101649/2015-ST-061-ND0001-01	-	458,147	-	-	458,147	-	-	-	-	-	-	-	_
University of North Carolina At Chapel Hill - Coastal Resilience Center - Research North Carolina State University - Centers for Homeland Security	97.061 97.061	5119464 2019-2740-01	-	42,534 19,776	-	-	42,534	19,776	-	-	-	-	-	-	-
Northeastern University - Centers for Homeland Security	97.061	505310-78052	_	18,294	_	_	_	18,294	_	_	_	_	_	_	_
Northeastern University - Centers for Homeland Security	97.061	505310-78052		9,548				9,548							
Total ALN 97.061				548,299			500,681	47,618							

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	MCVS
		identifying number	subrecipients		University	University		University	for women	University	mississippi	Medical Center	Mississippi	Omce	MCVS
Scientific Leadership Awards Total U.S. Department of Homeland Security	97.062		2.095.432	284,299 6.562.105			284,299 830,908	4.474.235			392.682		864.280		
U.S. Agency for International Development: Passed through from															
US AID/National Opinion Research Center/Agency for International Development	98.000	8361.UMISSISSIPPI.01		125,104							125,104			_	
USAID Foreign Assistance for Programs Overseas Passed through from:	98.001		1,896,621	2,799,492	-	-	-	2,799,492	-	-	-	-	-	-	-
Kansas State University - USAID Foreign Assistance for Programs Overseas	98.001	A20-0163-S034	-	183,222	-	-	-	183,222	-	-	-	-	-	-	-
National Academy of Sciences (NAS) - USAID Foreign Assistance for Programs Overseas University of Illinois at Urbana-Champaign - USAID Foreign Assistance for Programs Overseas	98.001 98.001	SCON-10000558 110223-19485	-	141,449 125,946	-	-	-	141,449 125,946	-	-	-	-	-	-	-
Eastern Virginia Medical School - USAID Foreign Assistance for Programs Overseas	98.001	UCS-23-011		5.270							5.270				
Total ALN 98.001 University of Illinois at Urbana-Champaign - USAID Development Partnerships for University Cooperation and Development	98.012	106207-19477	1,896,621	3,255,379				3,250,109			5,270				
Total U.S. Agency for International Development	30.012	100207-18477	1,896,621	3,398,824				3,268,450			130,374				<u> </u>
Central Intelligence Agency: ICWERX - AC/DC converter	99.000	RDA 8/30/2023	_	80.615	_	_	_	80.615	_	_	_	_	_	_	_
Total Central Intelligence Agency	55.000	10/10/02/2020		80,615				80,615							
Total Research and Deviopment Cluster			\$ 48.776.758	322.100.531	9.942.746	37.278	28.631.723	138,700,809	86.681	3.307.232	41.458.848	54.019.407	45.915.807		
Other Federal Programs:															
U.S. Department of Agriculture: DREC Renovations	10.U01		_	6,817	_	_	_	6,817	_	_	_	_	_	_	_
Passed through from:															
Amite County Board of Supervisors - P.L. 113-40 Projects for Amite County Benton County Board of Supervisors - P.L. 113-40 Projects for Benton County	10.U02 10.U03	MOA RECEIVED 9/24/14 MOA RECEIVED 8/27/14		835 22,329	_			835 22,329	_		_	_	_		_
Chickasaw County Board of Supervisors - P.L. 113-40 Projects for Chickasaw County	10.U04	MOA RECEIVED 8/21/14	-	4,064	-	-	-	4,064	-	-	-	-	-	-	-
Forrest County Board of Supervisors - P.L. 113-40 Projects for Forrest County Greene County Board of Supervisors - P.L. 113-40 Projects for Greene County	10.U05 10.U06	MOA RECEIVED 9/16/14 MOA RECEIVED 9/5/14	_	10,720 11,505	_	_	_	10,720 11,505	_	=	_	=	=	_	
Harrison County Board of Supervisors - P.L. 113-40 Projects for Harrison County	10.U07	MOA RECEIVED 9/20/16	-	7,397	-	-	-	7,397	-	-	-	-	-	-	-
Scott County Board of Supervisors - P.L. 113-40 Projects for Scott County Stone County Board of Supervisors - Title III Projects for Stone County	10.U08 10.U09	MOA RECEIVED 9/19/14 STONE 9/19/16	_	17,230	_	_	_	17,230	_	=	_	=	=	_	
Wayne County Board of Supervisors - P.L. 113-40 Projects for Wayne County	10.U10	MOA RECEIVED 10/14/14	-	1,082	-	-	-	1,082	-	-	-	-	-	-	-
Wilkinson County Mississippi - P.L. 113-40 Projects for Wilkinson County Winston County Mississippi - Title III Projects for Winston County	10.U11 10.U12	MOA RECEIVED 9/24/14 CTD 10.25.2018	-	4,813	-	-	-	4,813 32,079	-	-	-	-	-	-	-
Total ALN 10.000		CID 10.25.2018		131,974				131,974							
Agricultural Research Basic and Applied Research USDA Plant and Animal Disease, Pest Control, and Animal Care	10.001 10.025			904,678	19 741			904,678 6,262							
Passed through from:			-	26,003	19,741	—	-		-	-	-	_	-	-	-
Bureau of Plant Industry (MS Dept of Agric and Commerce) - Plant and Animal Disease, Pest Control, and Animal Care Bureau of Plant Industry (MS Dept of Agric and Commerce) - Plant and Animal Disease, Pest Control, and Animal Care	10.025	BPI MDAC SIGNED 6/3/2022 BPI MDAC SIGNED 6/8/2022	-	67 642	-	_	-	67 642	-	-	-	-	-	-	-
Bureau or Plant industry (MS Dept or Agric and commerce) - Hant and Animal Usease, Hest Control, and Animal Care Missispio Department of Anirculture and Commerce (MDAC) - Plant and Animal Disease, Pest Control, and Animal Care	10.025 10.025	SIGNED 10/18/2023	_	17,702	_	_	_	17,702	_	_	_	_	_	_	_
Mssissippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease, Pest Control, and Animal Care Mssissippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease, Pest Control, and Animal Care	10.025	SIGNED 9/21/2023	-	31.885	-	-	-	31.885	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease, Pest Control, and Animal Care Mississippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease. Pest Control. and Animal Care	10.025 10.025	SIGNED 9/28/2023 SIGNED 8/30/2023	_	3,000 495	_	_	_	3,000 495	_	_	_	_	_	_	_
Mississippi Department of Agriculture and Commerce (MDAC) - Plant and Animal Disease, Pest Control, and Animal Care	10.025	SIGNED 9/28/2023		1.997				1.997							
Total ALN 10.025 USDA Outreach Education and Technical Assistance	10.147		89.263	81.791 303,200	<u>19.741</u> 303,200			62.050							
Passed through from:															
Extension Foundation - USDA Outreach Education and Technical Assistance Farm Service Agency - USDA Outreach Education and Technical Assistance	10.147 10.147	22007-2023-2324 FSA22CPT0012737	_	3,839 9,992	3,839	_	_	_	_	_	_	_	_	_	_
Total ALN 10.147			89,263	317,031	317,031										
Mississippi Department of Agriculture and Commerce (MDAC) - Specialty Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce (MDAC) - Specialty Crop Block Grant Program - Farm Bill	10.170 10.170	SIGNED 10/4/2022 SIGNED 10/4/2022		21,473 4,594	_			21,473 4,594	_		_	_	_		_
Mississippi Department of Agriculture and Commerce (MDAC) - Specially Crop Block Grant Program - Farm Bill Mississippi Department of Agriculture and Commerce (MDAC) - Specially Crop Block Grant Program - Farm Bill	10.170	SIGNED 10/4/2022	-	30,568	-	_	-	30,568	-	-	-	-	-	-	-
Mississippi Department of Agriculture and Commarce (MDAC) - Specialty Crop Block Grant Program - Farm Bill Total ALN 10.170	10.170	MOU DTD 10/21/2021		4,427			·	4,427							
Farmers Market and Local Food Promotion Program	10.175			87.942				87.942							
Meat and Poultry Interstate Shipment and Inspection Readiness Program (ISIRP) Grants for Agricultural Research, Special Research Grants	10.180			42,287			·	42,287							
Passed through from:				400				400							
University of Florida - Grants for Agricultural Research, Special Research Grants Total ALN 10.200	10.200	2301126826		1.872			·	1.872							
USDA Sustainable Agriculture Research and Education	10.215			18,403	18,403			-							
Passed through from: University of Georgia - USDA Sustainable Agriculture Research and Education	10.215	SUB00002942		3,048	3,048										
University of Georgia - USDA Sustainable Agriculture Research and Education	10.215	SUB00002942	=	3,000	3,000	_	_	=	=	=	_	=	=	=	
University of Georgia - USDA Sustainable Agriculture Research and Education University of Georgia - USDA Sustainable Agriculture Research and Education	10.215 10.215	SUB00003210 SUB00003244	-	3,412 6,750	3,412 6,750	-	-	-	-	-	-	-	-	-	-
National Center for Appropriate Technology (NCAT) - Sustainable Agriculture Research and Education	10.215	SIGNED 1/27/2022	-	61,255	-	_	-	61,255	-	-	-	-	-	-	-
Univeristy of Georgia - Sustainable Agriculture Research and Education University of Georgia - Sustainable Agriculture Research and Education	10.215 10.215	Sothern SARE Reimburesments SI IB00002684	-	13,393 7,464	-	-	-	13,393 7,464	-	-	-	-	-	-	-
University of Georgia - Sustainable Agriculture Research and Education	10.215	SUB00002717	_	5.646	_	_	_	5.646	_	_	_	_	_	_	_
University of Georgia - Sustainable Agriculture Research and Education University of Georgia - Sustainable Agriculture Research and Education	10.215	SUB00002774 SUB00002865	-	4,045 29,354	-	-	-	4,045 29,354	-	-	-	-	-	-	-
Total ALN 10.215				155,770	34,613			121,157							
Alabama A&M University - USDA 1890 Institution Capacity Building Grants California Polytechnic State University (Cal Poly) - Higher Education - Institution Challenge Grants Program	10.216 10.217	AAMU-2023-004 2022-2-53734		16.253 30,812	16.253		·	30,812							
eXtension Foundation - Extension Collaborative on Immunization Teaching & Engagement	10.229	EXC-2024-2459		5,471				5,471							
eXtension Foundation - Extension Collaborative on Immunization Teaching & Engagement eXtension Foundation - Extension Collaborative on Immunization Teaching & Engagement	10.229 10.229	EXC2-2021-2106 EXC3-2023-2425	10,344	10,344 62,928	-	-	-	10,344 62,928	-	-	-	-	-	-	-
eXtension Foundation - Extension Collaborative on Immunization Teaching & Engagement	10.229	EXCB-2023-2423		3,697				3,697						<u> </u>	
Total ALN 10.229 Tennessee State University - USDA From Learning to Leading: Cutivating the Next Generation of Professionals	10.237	228095-13515-74440-400	10,344	82,440	15 743		·	82,440							
Purdue University - Homeland Security Agricultural	10.304	F0008724402033		547	-			547							
Purdue University - Homeland Security Agricultural University of Florida - Homeland Security Agricultural	10.304 10.304	17000985-005 SUB00003512	-	7,095	-	-	-	7,095	-	-	-	-	-	-	-
Total ALN 10.304		3080003312		50.919				50,919							
Specialty Crop Research Initiative Agriculture and Food Research Initiative (AFRI)	10.309 10.310		112 108	14,920				14,920 336,566							
Passed through from:			112,100		_	_	_		_	_	_	_	_	_	_
Penn State - Agriculture and Food Research Initiative (AFRI) University of Arkansas - Agriculture and Food Research Initiative (AFRI)	10.310 10.310	S002488-USDA 91471-02	-	5,392 255	-	-	-	5,392 255	-	-	-	-	-	-	-
National Institute of Food & Agriculture- Improving Scholarly Contributions to Agriculture Policy	10.310	2023-67023-40657		49,994									49,994		
Total ALN 10.310 USDA Beginning Farmer and Rancher Development Program	10.311		112,108	392,207	100.040			342,213					49,994		
USUA Beginning Farmer and Rancher Development Program Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.311			27,025	193.316			27,025							·
Passed through from:	10.328	AANEL 2024 202		40.992	40.000										
Alabama A&M University - USDA National Food Safety Training, Outreach and Technical Assistance Competitive Grants Program Crop Protection and Pest Management Competitive Grants Program	10.328 10.329	AAMU-2021-009		40.992	40.992			173,522							
Passed through from:	10.329	2018-3200-37		905				905							
North Carolina State University - Crop Protection and Pest Management Competitive Grants Program North Carolina State University - Crop Protection and Pest Management Competitive Grants Program	10.329 10.329	2018-3200-37 2022-2759-05	7,321	905 30,580	_	_	_	905 30,580	_	_	_	_	_	_	_
North Carolina State University - Crop Protection and Pest Management Competitive Grants Program	10.329	PAM-P22-002759-SA18		1,176				1,176							
Total ALN 10.329 USDA Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		7,321	206,183 56,698	56,698			206,183							
USDA Risk Management Education Partnerships	10.460			85.910	85.910										·
USDA Socially Disadvantaged Farmers and Ranchers Policy Research Center USDA Cooperative Extension Service	10.464 10.500		1.276.500	3.192.648	3.192.648			280,970							
Passed through from:															
				100											

		Federal ALN	Pass-through entity	Passed through to	Total Federal	Alcorn State	Delta State	Jackson State	Mississippi State	Mississippi University	Mississippi Vallev State	University of	University of Mississippi	University of Southern	IHL Executive	
	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	number	identifying number	subrecipients	Expenditures	University	University	University		for Women	University	Mississippi	Medical Center		Office	MCVS
	eXtension Foundation - Cooperative Extension Service			-		-	-	-		-	-	-	-	-	-	-
	eXtension Foundation - Cooperative Extension Service					=									=	
	eXtension Foundation - Cooperative Extension Service	10.500	NTAE-2022-2232	-	22	-	-	-	22	-	-	-	-	-	-	-
	University of Arkansas - Cooperative Extension Service Total ALN 10.500	10.500	14,567	29.679		1 253 720										
	Smith-Lever Funding (Various Programs)	10.511			3.128.173				3.128.173	_		_				_
	USDA Agriculture Extensionat 1890 Land-grant Instutions USDA Excanded Food and Nutrition Education Program	10.512							1.203.213							
	Renewable Resources Extension Act and National Focus Fund Projects				82,636	1,664	-	_	80,972	_	_	-				_
	Rural Health and Safety Education Competitive Grants Program Passed through from:	10.516			77.887				77.887							
	North Carolina Technical and Agricultural State University - USDA Centers of Excellence at 1890 Institutions	10.523	281239B		43,006	43,006				_						
	Passed through from:					1,080,000										
March Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market	MS Department of Agriculture and Commerce - Farm and Ranch Stress Assistance Network Competitive Grants Program		MDAC CTD 9/27/21	-		-	-	-		-	-	-	-	-	-	-
Land Impart of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second seco	University of Tennessee - Knoxville - Farm and Ranch Stress Assistance Network Competitive Grants Program															
	Total ALN 10.525	10 503							641.101							
		10.527		10,021	55,009				55,009							
	Mississippi State Department of Health - Special Supplemental Nutrition Program for Women, Infants, and Children		SG-461										244.544			
Interpretation for the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th	Passed through from:	10.558		-	4,820	4,820	-	-	-	-	-	-	-	-	-	-
				-		-	-	-	107,546	-	-		-	-	-	-
	Alabama State Department of Education - Child and Aduit Care Food Program Mississippi Department of Education- Child & Aduit Care Food Program	10.558	8.007.155	_	41,916 15,858	_	_			_	_	41,916	_	15,858		
	Mississippi Department of Education- Child and Adult Care Food Program	10.558	8,007,336						407.540							
	SNAP Cluster:				204,531	4,820			107,546			41,916		50,249		
InterfaceControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControlControl <td>Passed through from: NO Department of Human Societies, State Administrative Matchine County for the 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<td></td> <td>1 000 000</td> <td></td> <td></td> <td></td> <td>1 200 055</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Passed through from: NO Department of Human Societies, State Administrative Matchine County for the County and Matchine Administrative County of the County of the State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State 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State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State State	10 501	60364EE100304E0		1 000 000				1 200 055							
Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface         Interface <t< td=""><td>MS Department of Human Services - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</td><td></td><td></td><td></td><td>2,651,642</td><td></td><td></td><td></td><td>2,651,642</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	MS Department of Human Services - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				2,651,642				2,651,642							
	Total SNAP Cluster		1000400		3.951.897				3.951.897							
	Final-arrial state Department or Education ream Number Grants FNS Food Safety Grants	10.574	uz30428		687,488							687,488				
International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International construction         International constructin         International construction	National Food Service Management Institute Administration and Staffing Grant	10.587			7.952.653							7.952.653				
	Food Distribution Program on Indian Reservations Nutrition Education Grants Cooperative Forestry Assistance	10.594		14,249					47,813			29.178				
Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval         Interval	Passed through from:															
	Total ALN 10.664		21-DG-11083128-001	14.249												
	Wood Utilization Assistance			3,208												
	Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777			18,126											
Number         Number of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of the stand of	Distance Learning and Telemedicine Loans and Grants	10.855			354.473							(1.323)	355.796			
Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data <thlarge data<="" th="">         Large data         Large da</thlarge>	Passed through from:	10.874							31							
Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data         Large data <thlarge data<="" th="">         Large data         Large da</thlarge>	Mississippi Main Street Association - Rural Development Cooperative Agreement Program		2023-30	-		-	-	-		-	-	-	-	-	-	-
	Total ALN 10.890		2024-06													
Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image         Image <th< td=""><td></td><td>10.902</td><td></td><td></td><td>150,986</td><td></td><td>-</td><td></td><td>150,986</td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td></td></th<>		10.902			150,986		-		150,986	-		-				
Image: Appendix protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect during the protect duri	National Resource Conservation Service - USDA Soil and Water Conservation	10.902	NR233A750023C006			18,410		_								
	Total ALN 10.902				169,396	18,410			150,986							
Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion       Data Registion <thdata registion<="" th="">       Data Registion       Data R</thdata>	Conservation Stewardship Program	10.924		2.1/3					381.367							
Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2.         Luk 2. <thluk 2.<="" th=""> <thluk 2.<="" th=""> <thluk 2.<="" td="" th<=""><td>Partnerships for Climate-Smart Commodities</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>_</td><td>54,398</td><td></td><td></td><td></td><td></td><td></td></thluk></thluk></thluk>	Partnerships for Climate-Smart Commodities								-	_	54,398					
	Total U.S. Department of Agriculture	10.962		1.554.866	31.672.553	8.988.916			12.992.183		54.398	8.936.473	600.340	100.243		
Instruction         Base 30	U.S. Department of Commerce:	44.142			44.546				44.546							
Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100         Lat Al 100 <thlat 100<="" al="" th="">         Lat Al 100         Lat Al</thlat>	Passed through from:	11.013		-	11,546	-	_	_	11,546	_	-	_	-	—	_	-
Data Advance         11.00         P.E.	Synoptic Data Corporation - Delta Agriculture Weather	11.U14	S2020-137						64.390							
Same Inscript on Mark Cales, DOC Concrustices Fragmannia         100         Operation of Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Accessing Acce	NOAA Mission-Related Education Awards	11.008		87,865												
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$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Southern chivensity and Addit College - DCC Connecting withonly Control these Prior Program Broadband Expansion and Accessibility of MS - State Digital Equity Planning and Capacity Grant	11.032	MSU-DSA-04		3,909	243.955			3,909							
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Broadband Expansion and Accessibility of MS - State Digital Equity Planning and Capacity Grant Total ALM 14 022	11.032	MSUES-DSA-01													
Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite Weight Base         Exercite	Broadband Expansion & Accessibility of MS - Connectivity Survey	11.035	USM-DSA-08		14,905				21,000					14.905		
Phetrophy         Proceeding of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of process of proces of process of process of process of process of pro		11.303			99,289				99,289							
Unversity of Portice - See Orm Stopport         11.477         Subcondermode         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Passed through from:															
Unversity of Portice - See Orm Stopport         11.477         Subcondermode         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Mississippi Development Authority- Planning Grant for State of Mississippi Economic Develop Total AI N 11 307 / Economic Development Cluster	11.307	ED22ATL3070006	26.249												
Liversh of Source of Amsgane (Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Seport Attime 20 Sep	University of Florida - Sea Grant Support				406			·								
National Contrast Adverse Adverse 2001 National Photograms (Adverse 2001 National Photogram (Adverse 2001 National Photograms (Adverse 2001 Nati	University of Florida - Sea Grant Support	11.417	SUB00002705	-		-	-	-	285	-	-	-	-	_	-	-
National Conceint and Amorgation Amorganic Sama Marriel - Sama Grant Support         11.477         Naccond Marriel Tools         14.47	National Oceanic and Atmospheric Admin- 2023 Knauss Fellowship: Jesse Gwinn - Sea Grant Support	11.417	NA23OAR4170062		36,559	_	_	_	34,678	_	_	_	=		_	_
Nitroal Caseria of Amorganic Admin. 2024 Kinasa Federal Asian Gana Support       11.417       NacAdARA417000811-01       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	National Oceanic and Atmospheric Admin- 2023 Knauss Fellowship: Matt Hodanbosi - Sea Grant Support		NA23OAR4170089			-	-	-	-	-	-	-	-	44,968	-	-
Nicola Obsenic and Amorgaberia Andraw 2024 Kousas Federaberia: Sea Oran Stagoot       11.417       NA2dOARMAI (7007) T1-01       -       34.000       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	National Oceanic and Atmospheric Admin- 2024 Knauss Fellowship: Abiola Obafemi - Sea Grant Support	11.417	NA24OARX417C0068-T1-01	00,203	34,607	_	_	_	_	_	_	_	_	34,607	_	_
National Construit and Ammoghanic Andra 2024 (Youngs Federatory Else Keiser - See Grant Support       11.417       NA240ARK4170006	National Oceanic and Atmospheric Admin- 2024 Knauss Fellowship: Akacia Haliday-Isaac - Sea Grant Support			-		-	-	-	-	-	-	-	-		-	-
National Conscient and Amore plene Admin. 2024 Knusse Flowards: - See Grant Support         11.17         NAXIONAR/IT/2006 / - 1         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         <	National Oceanic and Atmospheric Admin- 2024 Knauss Fellowship: Elise Keister - Sea Grant Support	11.417	NA24OARX417C0069-T1-01	_	34,000	_	_	_	_	_	_	_	_	34,000	_	_
National Consents and Ammospheric Administration Cooperative Instances       11.417       NA2CIOARR4170382       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td>National Oceanic and Atmospheric Admin- 2024 Knauss Fellowship: Hameed Ajibade - Sea Grant Support</td> <td>11.417</td> <td>NA24OARX417C0067-T1-01</td> <td>-</td> <td>35,278</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>35,278</td> <td>-</td> <td>-</td>	National Oceanic and Atmospheric Admin- 2024 Knauss Fellowship: Hameed Ajibade - Sea Grant Support	11.417	NA24OARX417C0067-T1-01	-	35,278	-	-	-	-	-	-	-	-	35,278	-	-
National Consents and Amorphetic Admini-VORTEX-SE Outrands and Edension Program - Sea Grant Support         11.417         Nazional Anentification Program - Sea Grant Support         11.417	National Oceanic and Atmospheric Admin- Equipping resilience Leaders - Sea Grant Support National Oceanic and Atmospheric Admin- WWEP Scoping Proposal (2021-2023) - Sea Grant Support			_	70,774	_	_	_	_	_	_	_	_		_	_
Constal Zone Management Estuarine Research Reserves       11.40       Constal Zone Management Estuarine Research Reserves       11.40       8200068676       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	National Oceanic and Atmospheric Admin- VORTEX-SE Outreach and Extension Program -Sea Grant Support	11.417	NA21OAR4170399	206 624	273.612				25 260							
Mssissippl Opertment of Murine Resources - Costal Zove Management Estuarine Research Reserves       11.40       820006/878       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Coastal Zone Management Estuarine Research Reserves	11.420			55,405											
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Passed through from: Mississioni Department of Marine Resources - Cosstal Zono Mononoment Extrusion Department Passanon	11 420	8200000070		140 595				140 595							
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	wississippi bepartment of Marine Resources - Coastal Zone Management Estuarine Research Reserves Mississippi Department of Marine Resources - Coastal Zone Management Estuarine Research Reserves				44,696		<u> </u>		44,696	<u> </u>						
Passed triving for company       11.432       A22.032.5001       11.874       11.018       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Total ALN 11.420	11 422		7 400					240,000							
The University of Abilitarias National Oceanie and Amougheria Administration Cooperative Institutes       11.42       11.674       11.674       11.1675       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Passed through from:			7,100		-	-	-		-	-	-	-	-	-	-
Outl Coste Ecosystem Restoration Science, Observation, Municing, and Technology       11.61       77.100       47.521       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<	The University of Alabama - National Oceanic and Atmospheric Administration Cooperative Institutes	11.432	A22-0302-S001	11,874					110,100							
Passed through from:       11.454       MR-4222       -       2.16       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451														
Weather and Air Quality Research       11.49       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Passed through from:		MR K222		2.446				2.446							
Guil States Harline Flateries Ommission (USPNS) (100) - Habitat Conservation       11.463       0.55-3200-MBU       63,466       102.865       -       -       -       102.865       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -<	Weather and Air Quality Research		mix-NZZZ													
National Munice Sanchary Foundation - Habitat Conservation         14.63         2023.589         _         4.419         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _         _	Passed through from: Guilf States Marine Fisheries Commission (USP/VS) (DOV) Linking Conception	11 469	CS-040-055 2020 MRU	62 AEA	102 965				102.965							
	National Marine Sanctuary Foundation - Habitat Conservation	11.463	2023.589	03,430	4,419	=	=	=	4,419	=	=	_	=	=	=	Ξ.
				-		-	-		129	-	-	-	-	-	-	-

The accompanying notes are an integral part of this Schedule

167

l Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	MC
Total ALN 11.463			63,456	107,413				107,413							
Florida Atlantic University - Unallied Science Program	11.472	MR-K250	63,436	1,003				1,003							
Louisiana State University - Unallied Science Program	11.472	PO-0000249138		34,444				34.444							
Total ALN 11.472 Office for Coastal Management	11.473		1.761.182	35.447				35.447							
assed through from:	11.4/3		1,761,182	3,079,987	-	-	-	3,079,987	-	-	-	-	-	-	
Guil of Mexico Alliance - Office for Coastal Management	11.473	#FG-122327	-	16,351	-	_	_	16,351	_	-	_	-	_	_	
Guif of Mexico Alliance - Office for Coastal Management Mississippi Department of Marine Resources (MDMR) - Office for Coastal Management	11.473	#FG-122327 8200069756	-	59,782	-	-	-	59,782	-	-	-	-	-	-	
Mississippi Department of Marine Resources (MDMR) - Office for Coastal Management	11.473	MSU-2024-1-NOAA	-	10,865	-	-	-	10,865	-	-	-	-	-	-	
The Water Institute of the Gulf - Office for Coastal Management	11.473	FG-122347 THE WATER INSTITUTE		2,436				2,436							
Total ALN 11.473 Texas A&M University - Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	M2201856	1.761.182	3.169.421				3.169.421 15.583							
Howard University - NOAA Cooperative Science Center in	11.481	NA22SEC4810015/11.481		73,212			73.212								
Mississippi Manufacturers Association- USM-MPI MEP Center Mississippi Manufacturers Association- USM-MPI MEP Center	11.611	MEP 2024-3		91,910									91,910		
Mississippi Manufacturers Association- USM-MPI MEP Center	11.611	MEP 2025-3		14.403									14.403		
Total ALN 11.611				106,313									106,313		
Congressionally-Identified Projects	11.617		386,970	439,228	-	-	-	439,228	-	-	-	-	-	-	
assed through from:	11 617	60NANB23D204		43 328									43 328		
National Institute of Standards & Techno- Advanced Clean Energy Materials Validation National Institute of Standards & Techno- Graphene Product Validation Laboratory	11.617 11.617	60NANB23D204 60NANB22D157	-	43,328 770,845	-	-	-	-	-	-	-	-	43,328 770,845	-	
Total ALN 11.617	11.017	00140102220137	386 970	1 253 401				439 228					814 173		
Marine Debris Program	11,999			96.824				96.824							
assed through from:															
Gulf of Mexico Alliance - Marine Debris Program Mississippi Commercial Fisheries United, Inc. (MSCFU) - Marine Debris Program	11.999	#FG-122335	-	111,482	-	-	-	111,482	-	-	-	-	-	-	
Mississippi Commercial Fisheries United, Inc. (MSCFU) - Marine Debris Program	11.999	02022001		22,593				22,593							
Total ALN 11.999				230.899				230.899							
Total U.S. Department of Commerce S. Department of Defense:			2.658.360	15.022.874	243.955		73.212	12.808.172					1.897.535		
Air Force JROTC	12.U15		_	304.547	_	304.547	_	_	_	_	_	_	_	_	
Advancements in Manufacturing Upskilling Program (AIM UP)	12.U16		_	1,915,885	_		_	1,915,885	_	_	_	_	_	_	
US DOD/Department of Defense	12.U17		-	1,569,937	-	-	-	-	-	-	1,569,937	-	-	-	
assed through from:															
Woolpert, Inc - ERDC/Wolpert Subaward	12.U18	JSU-22-S-031 / W9127822D0062	-	188,680	-	-	188,680	-	-	-	-	-	-	-	
Woolpert, Inc - ERDC CHL/Woolpert Subaward Charles River Analytics - Portable Technology to Assess Ankle Instability (PT-AID)	12.U19 12.U20	JSU-23-S-018/10016989.00.005 SC2301301	-	159,851 22	-	-	159,851	22	-	-	-	-	-	-	
Charles River Analytics - Portable Technology to Assess Ankle Instability (PT-AID) Rutgers University - A bioactive wave attenuating mosaic habitat structure for coastal defense	12.020	SUB00002322 2322	_	352 522	_	_	_	352 522	_	_	_	_	_	-	
Roliger's criterisity - A bioactive wave alleridating mosaic habitat sindcture for coastar detense Booz Allen Hamilton/Department of Defense	12.021	96771NBS41	_	26,487	_	_	_	302,322	_	_	26,487	_	_	_	
CFD Research Corp/Department of Defense	12.U23	0000002806	_	69,380	_	_	_	_	_	_	69,380	_	_	_	
National Security Agency- Cyber to the Top GenCyber Student Camps 2023	12.U24	H98230-22-1-0145		25,970							_		25,970		
Total ALN 12.000			_	4,613,281		304,547	348,531	2,268,429	-	-	1,665,804	_	25,970	_	
National Fish and Wildlife Foundation - Readiness and Environmental Protection Integration (REPI) Program US Army Center of Military History- Research Assistant, Center for Military History	12.017	0318.23.075415		18.829				18.829							
US Army Center of Military History- Research Assistant, Center for Military History	12.114 12.357	W56HZV22CL022 PG01801-LIMS-27	60.218	86.718							116 194		86,718		
Institute of International Education/ROTC Language and Culture Training Grants Institute of International Education/ROTC Language and Culture Training Grants	12.357	PG01801-0MS-27 PG02301UMS27PG0P01	-	391,192	-	-	-	-	-	-	116,194 391,192	-	-	-	
Total ALN 12.357	12.357	PG023010MS27PG0P01		507.386							507 386				
Institute of International Education - The Language Elagship Grants to Institutions of Higher Education	12 550	H98210-21-C-0002		1 902							1 902				
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UMS-15-ARA-PO1	-	388,633	-	_	-	-	-	-	388,633	-	-	-	
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UMS-15-ARA-PO9	-	5,294	-	-	-	-	-	-	5,294	-	-	-	
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UMS-15-SSC-PO50	-	21,500	-	-	-	-	-	-	21,500	-	-	-	
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UMS-15-SSA-PO4 BOR21-UMS-15-CHN-PO2	-	8,000	-	-	-	-	-	-	8,000	-	-	-	
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550 12.550	BOR21-UMS-15-CHN-PO2 BOR21-UMS-150	-	511,684 69,636	-	-	-	-	-	-	511,684 69,636	-	-	-	
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UMS-150 BOR21-UMS-15-SSA-PO7	-	189,636	-	-	-	-	-	-	189,636	-	-	-	
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UMS-15-SSA-PO/ BOR21-UMS-15-SSC-PO8	_	40,196	_	_	_	_	_	_	40,196	_	_	_	
Institute of International Education - The Language Flagship Grants to Institutions of Higher Education	12.550	BOR21-UMS-15-CHN-PO1	_	222	_	_	_	_	_	_	222	_	_	_	
Total ALN 12.550				1.236.938							1.236.938				
Mississippi Department of Employment Security - Community Investment	12.600	22-S90-014-8852-1	-	127,271	-	-	-	127,271	-	-	-	-	-	-	
Mississippi Department of Employment Security - MS Defense Initiative - MS SHIPS	12.600	22-S90-59-8852-1		55,681									55,681		
Total ALN 12.600	12 617	DD672-22-06		182,952				127,271					55,681		
Office of Local Defense Community Cooper- MS Defense Diversification Initiative - Phase IV Basic, Applied, and Advanced Research in Science and Engineering	12.617	DD6/2-22-06	231.164	4/2.//4				44,339					4/2.//4		
assed through from:	12.000		_	44,555	-	_	-	44,555	_	_	-	-	-	_	
National Science Teaching Association - Basic, Applied, and Advanced Research in Science and Engineering	12.630	23-871-014	_	(3.773)	_	_	_	_	_	_	_	_	(3.773)	_	
National Science Teaching Association - Basic, Applied, and Advanced Research in Science and Engineering	12.630	24-871-020	-	9,010	-	_	-	-	-	-	-	-	9,010	-	
National Science Teaching Association - Basic, Applied, and Advanced Research in Science and Engineering National Science Teaching Association - Basic, Applied, and Advanced Research in Science and Engineering	12.630	23-871-030	-	7,545	-	-	-	-	-	-	-	-	7,545	-	
National Science Teaching Association - Basic, Applied, and Advanced Research in Science and Engineering	12.630	24-871-038		7,100									7,100		
Total ALN 12.630				64,221				44,339					19,882		
Language Grant Program GenCyber Grants Program	12.900 12.903			50.259							50.259		51 926		
Total U.S. Department of Defense	12.903		291 382	7.285.284		304.547	348.531	2.458.868			3 460 387		712.951		
S. Department of Housing and Urban Development:			201,002	1,200,204		004,041	040,001	2,400,000			0,400,001		712,001		
ssed through from:															
Mississippi Home Corporation- Restore	14.231	2021-ESGV-USM-21		117,666									117,666		
Economic Development Initiative, Community Project Funding, and Miscellaneous grants	14.251			285,500				285,500							
Continuum of Care	14.267			290,432									290,432		
Total U.S. Department of Housing and Urban Development S. Department of the Interior:				693.598				285.500					408.098		
Analyses of Soil, Sediment, Animal or Plant Tissue, and Water for Trace Amounts of Organic Contaminants	15.U25		_	19.527	_	_	_	19.527	_	_	_	_	_	_	
assed through from:	10.020			10,027				10,021							
Puerto Rico Department of Natural and Environmental Resource - Reservoir Fisheries Research, Conservation, and Management	15.U26	2020-000084		12.307				12.307							
Total ALN 15.000				31,834				31,834							
Aid To Tribal Governments	15.020			44,333				44,333							
issed through from:				13 127				13 127							
Infinity Science Center - GoMESA sh and Wildlife Cluster:	15.435	Infinity Science Ctr AgmtDtd 3/3/20		13.127				13.127							
ssed through from:															
Mississippi Department of Marine Resources (MDMR) - Sport Fish Restoration	15.605	MSU-SS-24	_	54 724	_	_	_	54,724	_	_	_	_	_	_	
Total Fish and Wildlife Cluster				54,724	_	_		54,724	_	_	_	_		_	
ssed through from:															
Mississippi Department of Environmental Quality (MDEQ) - Fish and Wildlife Management Assistance	15.608	22-00012	-	16,499	-	-	-	16,499	-	-	-	-	-	-	
Mississippi Department of Environmental Quality (NDEQ) - Fish and Wildlife Management Assistance Mississippi Department of Environmental Quality (NDEQ) - Fish and Wildlife Management Assistance	15.608	MOA NO. 23-00026	-	21,000	-	-	-	21,000	-	-	-	-	-	-	
Mississippi Department of Environmental Quality (MDEQ) - Fish and Wildlife Management Assistance	15.608	24-00016	-	17,469	-	-	-	17,469	-	-	-	-	-	-	
Mississippi Department of Environmental Quality (MDEQ) - Fish and Wildlife Management Assistance	15.608 15.608	MOA NO. 23-00027	-	17,944	-	-	-	17,944 7 614	-	-	-	-	-	-	
Mississippi Department of Environmental Quality (MDEQ) - Fish and Wildlife Management Assistance	15.608	MOA NO. 23-00028													
Total ALN 15.608	15 630			80.526 45.567				80.526							
National Wildlife Refuge System Enhancements	15.654			45,567				45,567							
Migratory Bird Monitoring, Assessment and Conservation	15.655			18.168				18 168							
Natural Resource Damage Assessment and Restoration	15.658		33,400	67.833				67.833							
Adaptive Science	15.670			6,982				6,982							
Cooperative Ecosystem Studies Units	15.678			22,392				22,392							
and through from:															
Cooperative Ecosystems Studies Units (CESU) - Cooperative Ecosystem Studies Units Total ALN 15.678	15.678	F16AC01044		57.920				57.920							
Total ALN 15.678				80,312				80,312							
Historic Preservation Fund Grants-In-Aid	15.904 15.932			238,229			238,229								
Descention of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the Company of the basis of the Company of the basis of the Company of the basis of the Company of the Company of the basis of the Company of the basis of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company			_	136.070			136.070								
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities				E24.047		E24 047									
Preservation of Hatoric Structures on the Campuses of Hatorically Black Colleges and Universities Heritage Partnership seed through from:	15.932			524,947	-	524,947	-	-	-	-	-	-	-	-	

	Federal ALN	Pass-through entity	Passed through to	Total Federal	Alcorn State	Delta State	Jackson State	Mississippi State	Mississippi University	Mississippi Vallev State	University	University of Mississippi	University of Southern	IHL Executive	
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	number	Pass-through entity identifying number	subrecipients	Expenditures	State University	otate University	State University	State University	for Women	University	of Mississippi	of Mississippi Medical Center	Mississippi	Office	MCVS
Mississippi Department of Marine Resources (MDMR) - Heritage Partnership	15.939	HCG-2022-003	-	47,250	-	-	-	47,250	-	-	-	-	-	-	-
MS Delta National Heritage Area Partnership, Inc Heritage Partnership MS Delta National Heritage Area Partnership, Inc Heritage Partnership	15.939 15.939	H5041-10-0022 H5041-10-0022	-	79	-	-	-	-	-	79 4 342	-	-	-	-	-
MS Delta National Heritage Area Partnership, Inc Heritage Partnership	15.939	H5041-10-0022	_	18,923	_	_	_	_	_	18,923	_	_	_	_	_
MS Hills Heritage Area Alliance/National Heritage Area Federal Financial Assistance Total ALN 15.939	15.939	P11AC91094		49,000		524,947		64.932		23.344	49,000				
Cooperative Research and Training Programs – Resources of the National Park System	15.945			30.111				30,111							
Total U.S. Department of the Interior U.S. Department of Justice:			33,400	1,562,423		524,947	374,299	590,833		23,344	49,000				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525			165,753				109,212		56,541					
Passed through from: Mississippi State Department of Health (MSDH) - Crime Victim Assistance	16.575	SG 2260		98,932				98,932							
Mississippi State Department of Health (MSDH) - Crime Victim Assistance	16.575	SG-2260 R-5	_	55,541	_	_	_	55,541	_	_	_	_	_	_	_
Mississippi State Department of Health - Crime Victim Assistance Total ALN 16.575	16.575	SG-1177		676,424				154.473				676,424			
Public Safety Partnership and Community Policing Grants	16.710			46,680				154.473				46,680			
Passed through from: Mississippi State Department of Health - Comprehensive, Opioid, Stimulant and Substance Abuse Program	16.838	SG-2122		222.051								000.054			
Total U.S. Department of Justice	16.838	SG-2122		1.265.381				263.685		56.541		945.155			<u> </u>
U.S. Department of Labor:	17 289			77 171									77 171		
Community Project Funding/Congressionally Directed Spending Occupational Safety and Health Susan Harwood Training Grants	17.502			19,769				19.769							
Cocopational sately and Health suban Harlwood Iraning Grants Consultation Agreements Total U.S. Department of Labor 11.S. Runeau of Educational and Cultural Affairs:	17.504			715.494 812.434				715.494					77.171		
U.S. Bureau of Educational and Cultural Affairs:				812,434				/35,263							
Passed through from:															
International Research & Exchange, Inc. (IREX) - Mandela Washington Fellowship 2023 World Learning, Inc - Academic Exchange Programs - Undergraduate Programs	19.009 19.009	FY23-YALI-BE-JSU-01 CBPSA19-MVSU01	_	169,015 20.036	_	_	169,015	_	_	20.036	_	_	_	_	_
Total ALN 19.009				189,051			169,015			20,036					
Global Ties U.S Community Partnership Grant American Councils for International Education/Academic Exchange Programs-Teachers	19.402 19.408	CPG-ECA23-067/SECAGD23CA0020 FY22-CLP-EG-1		6.900			6.900				1 315				<u> </u>
Total U.S. Bureau of Educational and Cultural Affairs				197,266			175,915			20,036	1,315				
U.S. Department of Transportation: Passed through from															_
Passed through from: Mississippi Department of Transportation (MDOT) - Artesia Road Extended Project	20.U27	STPD-0053-00(006)/109305-81100	-	147,907	-	-	-	147,907	-	-	-	-	-	-	-
Mississippi Department of Transportation (MDOT) - Wingo Way Total ALN 20.000	20.U28	STPD-0500-00(016)LPA/109381		113,657				113,657							
Airport Improvement Program	20.106			621.752				201.364			621.752				
Passed through from: Mississippi Summer Transportation Institution - Highway Planning and Construction	20.205	NSTI-2023(015)/105011-140000		20.790	20,790										
Mississippi Department of Transportation - Highway Planning and Construction	20.205	SPR-2023-00(009)/109405-101000	_	41,270	20,790	_	_	41,270	_	_	_	_	_	_	_
Mississippi Department of Transportation - Highway Planning and Construction	20.205 20.205	STP-0500-00(015)LPA/108794-701 MDOT	-	569,651	-	-	-	569,651	-	-	-	-		-	-
MS Dept of Transportation- US Dept of Transportation Total ALN 20.205	20.205	MDOI		146,345	20,790			610,921					146,345		
Mississippi Department of Transportation - Formula Grants for Rural Areas and Tribal Transit Program	20.509	CONTRACT NO. 503647	_	1,455,078	-	-	-	1,455,078	-		-		-	_	
Mississippi Department of Transportation - Formula Grants for Rural Areas and Tribal Transit Program Mississippi Department of Transportation - Formula Grants for Rural Areas and Tribal Transit Program	20.509 20.509	CONTRACT NO. 503561 MS-18-X046	_	547,063 711,044	_	_	_	547,063	_	711.044	_	_	_	_	_
Total ALN 20.509				2,713,185	_			2,002,141		711,044					
Highway Safety Cluster: Passed through from:															
MS Office of Highway Safety - State and Community Highway Safety	20.600	DE-2023-DE-40-02	-	44,846	-	-	44,846	-	_	-	-	-	-	-	-
MS Office of Highway Safety - State and Community Highway Safety Total Highway Safety Cluster	20.600	DE-2024-DE-40-02		123,306			123,306								
MS Office of Highway Safety -Alcohol Open Container Requirements	20.607	154AL-2023-ST-40-01		72,296			72,296								
MS Office of Highway Safety - Alcohol Open Container Requirements MS Office of Highway Safety - Alcohol Open Container Requirements	20.607 20.607	154AL-2023-ST-40-02 154AL-2024-ST-40-01	-	41,800 215,268	-	-	41,800 215,268	-	-	-	-	-	-	-	-
MS Office of Highway Safety -Alcohol Open Container Requirements	20.607	154AL-2024-ST-40-01 154AL-2024-ST-40-02		108.317			108.317								
Total ALN 20.607				437,681			437,681			711.044	621,752		146.345		
Total U.S. Department of Transportation U.S. Department of the Treasury:				4,980,390	20,790		605,833	2,874,626		/11,044	621,/52		146,345		
Passed through from:															
University of South Alabama - Resources and Ecosystems Sustainability, Tourists, and Revived Economies of the Gulf Coast States MS Department of Environmental Quality- Gulf Coast Small Business Incubator Capacity Enhancement	21.015	A22-0097-S001 23-00094	_	66,532 195,954	_	_	_	66,532	_	_	_	_	195 954	_	_
MS Department of Environmental Quality- Mississippi based RESTORE Act Center of Excellence (MBRA	21.015	23-00136	104,955	686,698	-	-	-	-	_	-	-	-	686,698	-	-
MS Department of Environmental Quality- Ocean Enterprise Entrepreneurship Program Total ALN 21.015	21.015	22-00057	104.955	45.776 994.960	<u> </u>	<u> </u>	<u> </u>	66.532	<u> </u>				45.776		
Passed through from:			104,000					00,002					020,420		
COVID-19 Accelerate MS - Coronovirus State & Local Fiscal Recovery Funds COVID-19 MS Department of Employment Security - Coronovirus State & Local Fiscal Recovery Funds	21.027 21.027	NAHO17 003-DT019	3,416	29,110 263,473	_	_	_	263,473	_		_	29,110	_	_	_
COVID-19 MS Department of Employment Security - Coronovirus State & Local Fiscal Recovery Funds	21.027	NAH011		71,461	_	_	_	71,461	_	_	_	_	_	_	_
COVID-19 MS Department of Employment Security - Coronovirus State & Local Fiscal Recovery Funds COVID-19 MS Department of Employment Security - Coronovirus State & Local Fiscal Recovery Funds	21.027 21.027	NAH011 DT-028	59,479	862,274 191,612	-	-	-	862,274	-	-	-	-	191,612	-	-
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027	SB 3118, L23 - ARPA Sec 4 - State Bidgs	59,479	294,062	294,062	_	_	=	=	_	_	_	191,612	_	_
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027	SB 3062, L22 - ARPA Alcorn SB 3062, L22 - ARPA Delta State	-	4,089 47,185	4,089	_	-	-	-	-	-	-	-	-	-
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027	SB 3062, L22 - ARPA Jackson St	_	47,185 214,780	_	47,185	214,780	_	_	_	_	_	_	_	
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027 21.027	SB 3062, L22 - ARPA MUW	-	50,827	-	-		-	50,827	_	-	-	-	-	_
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027 21.027	SB 3062, L22 - ARPA MVSU SB 3062, L22 - ARPA UofM	_	47,875 131,454	_	_	_	_	_	47,875	131,454	_	_	_	_
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027	SB 3062, L22 - ARPA UMC	-	26,094	-	-	-	-	-	-	_	26,094	-	-	-
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027 21.027	SB 3062, L22 - ARPA USM-GCRL SB 3062, L22 - ARPA USM	_	483,957 43,257	_	_	_	_	_	_	_	_	483,957 43,257	_	_
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds	21.027	SB 3062, L22 - ARPA MSU	-	1,730,152	-	-	-	1,730,152	_	-	-	-	_	-	-
COVID-19 MS Department of Finance & Administration - Coronovirus State & Local Fiscal Recovery Funds COVID-19 MS State Department of Health - Coronovirus State & Local Fiscal Recovery Funds	21.027 21.027	SB 3062, L22 - ARPA MSU DAFVM Sg 2561-R2		23,244 1,933,229				23,244	=			1,933,229			
COVID-19 MS State Department of Health - Coronovirus State & Local Fiscal Recovery Funds	21.027	SG-2761-R1	-	23,697	-	-	-	-	-	-	-	23,697	-	-	-
COVID-19 MS State Department of Health - Coronovirus State & Local Fiscal Recovery Funds COVID-19 U.S. Department of the Treasury - Coronavirus State and Local Fiscal Recovery Funds	21.027 21.027	SG-2740 SB 3010 2022 RS		69,921 4,242,656					=			4,242,656	69,921		
COVID-19 U.S. Department of the Treasury - Coronavirus State and Local Fiscal Recovery Funds	21.027	HB 1722 2023 RS	-	1,172,115	-	-	-	-	-	_	-	1,172,115	-	-	-
COVID-19 U.S. Department of the Treasury - Coronavirus State and Local Fiscal Recovery Funds Total ALN 21.027	21.027	SLFRP0003	62.895	614,176	298.151	47.405	214,780	2.950.604	50.827	47.875	131.454	7 400 004	788.747	614,176	
State Small Business Credit Initiative Technical Assistance Grant Program	21.031			12.570.700 242,533		4/.185					242,533	7.426.901			
Total U.S. Department of the Treasury Appalachian Regional Commission:			167,850	13,808,193	298,151	47,185	214,780	3,017,136	50,827	47,875	373,987	7,426,901	1,717,175	614,176	
Appalachian Area Development	23.002		_	293,326	_	_	_	293,326	_	_	_	_	_	_	_
Passed through from:	23 002	MS-20610						368 631							
Mississippi Development Authority - Appalachian Area Development Mississippi Development Authority - Appalachian Area Development	23.002 23.002	MS-20610 MS-20829-2022	=	368,631 446	=	=	=	368,631	=	=	=	=	=	=	=
Total ALN 23.002				662.403				662,403							
Total Appalachian Regional Commission Library of Congress:				662,403				662,403							
Passed through from:															
Illinois State University - Teaching with Primary Sources (TPS) Regional Pilot Teaching with Primary Sources	42.U29 42.010	A08-0002-S067		22.467			87.928	22.467							
Total Library of Congress				110,395			87,928	22,467							
National Aeronautics and Space Administration: Education	43.008		277 400	929 719	_	_	_	_	_	_	020 749	_	_	_	_
Total National Aeronautics and Space Administration	+0.000		277,499	929,718							929,718				
National Endowment for the Arts:															

I Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	M
assed through from:															
South Arts - Louis Ford at the Mississippi State University Libraries Ragtime & Jazz Festival	45.U30	EG24-3669		950				950					_		
Promotion of the Arts Grants to Organizations and Individuals	45.024			40.308	25.000			15.308							
assed through from:	45 025	24-9409606-Al/PG		2,964				2,964							
Mississippi Arts Commission - Promotion of the Arts Partnership Agreements Music by Women	45.025	24-9409606-AI/PG NEA-MBW		2,964				2,964	4.758	_		_	_		
State of Mississippi/Promotion of the Arts_Partnership Agreements	45.025	24-9138480-AI/PG		4,100							4.500				
Total ALN 45.025				12,222				2,964	4,758		4,500				
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	SO-289861-23	-	1,094	-	1,094	-	-	-	-	-	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129 45.129	SO-268648-20 SO-268648-20/RG23-20-134	-	300 10.000	-	300	10.000	-	-	-	-	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	SO-268648-20 SO-268648-20	_	1,850	_	_	1,850	_	_	_	_	_	_	_	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	RG21-20-042	-	85	-	-	_	85	-	-	-	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	RG23-20-116	-	1,394	-	-	-	1,394	-	-	-	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	RG23-20-125	-	1,131	-	-	-	1,131	-	-	-	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129 45.129	RG24-20-162 RG24-23-173	-	2,500	-	-	-	2,500	-	-	-	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	RG24-23-173 RG22-20-077	-	2,500 808	-	-	-	2,500 808	-	-	-	-	-	-	
Cocao & Chocolate: A Powerful Legacy	45.129	RG23-20-138		2.500					2.500						
Banned Books Festival 2023	45.129	RG23-20-135	-	1,935	-	-	-	-	1,935	-	-	-	-	-	
Philosophies of the Future: MS Philosophical Association Conference & Art Exhibition	45.129	RG24-23-170	-	1,600	-	-	-	-	1,600	-	-	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	RG24-23-151	-	10,000	-	-	-	-	-	-	10,000	-	-	-	
Mississippi Humanities Council - Promotion of the Humanities Federal/State Partnership	45.129	RG23-20-104		5.076									5.076		
Total ALN 45.129	45.149			42,773		1,394	11,850	8,418	6,035		10,000		5,076		
Promotion of the Humanities Division of Preservation and Access Promotion of the Humanities Research	45.149		7 514	191,212				190,289				32 471	923		
Promotion of the Humanities Research Promotion of the Humanities Professional Development	45.161		/.514	54.185		54.185						32.47			
Total National Endowment for the Arts	40.105		7.514	374.121	25.000	55.579	11.850	217,929	10,793		14,500	32,471	5,999		
.S. Small Business Administration:															
SBA Growth Accelerator Fund Stage II	59.U31			40.576				40.576							
SBA Small Business Development Centers	59.037		236,192	884,812							884,812				
SBA Women's Business Ownership Assistance	59.043 59.044			161,686 818,426	161,686			818.426							
Veterans Outreach Program Congressional Grants	59.044 59.059		312.141	818,426				818,426			1.944.217				
Congressional Grants Total U.S. Small Business Administration	39.059		548.333	4.930.311	161.686		<u> </u>	1.080.594	<u> </u>		2,829,029			<u> </u>	
nnessee Valley Authority:			040,000	.,000,011	101,000			.,000,000			2,020,020				-
TVA Investment Challenge Team Advisor	62.U32			11.858				11.858							
Total Tennessee Valley Authority				11.858				11.858							
S. Veterans' Administration:															
Department of Veterans Affairs Total U.S. Veterans' Administration	64.U33			83,758							83,758				
S. Environmental Protection Agency:				83./58							83./58				
s environmental Protection Agency: sed through from:															
Bureau of Plant Industry (MS Dept of Agric and Commerce) - EPA MDAC BPI	66.U34	EPA MDAC BPI OEA ALLOCATION	_	41.600	_	_	_	41.600	_	_	_	_	_	_	
University of North Carolina at Chapel Hill - 2022 BIL TA "Community Solutions Teams" Pilot	66.U35	5126606	-	105,171	-	_	_	105,171	-	_	-	-	_	-	
University of North Carolina at Chapel Hill - Small water systems, big opportunities	66.U36	5128985		74.432				74.432							
Total ALN 66.000	66 203			221,203				221,203							
University of North Carolina at Chapel Hill - Environmental Finance Center Grants Surveys. Studies. Investigations. Training and Special Purpose Activities Relating to Environmental Justice		5128988		73,738				73,738							
Surveys, Studies, investigations, Training and Special rurpose Activities relating to Environmental Justice Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.309 66.444		7.803	19.890			19.890	197,199							
voluntary School and Child Care Lead Testing and Reduction Grant Program (SDVVA 1464(d)) assed through from:	00.444		7,003	197,199				197,199							
University of New Mexico - Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8))	66.446	281176 - 87FV	_	34,996	_	_	_	34,996	_	_	_	_	_	_	
University of New Mexico - Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8))	66.446	281154-87FV		31,677				31,677							
Total ALN 66.446				66,673				66,673					_		
Land Trust for the Mississippi Coastal Plain - Nonpoint Source Implementation Grants	66.460	CONTRACT 2020-55		12,738	_			12,738			_		_	_	
Mississippi Department of Environmental Quality - Nonpoint Source Implementation Grants	66.460	24-00003		119.898				119.898							
Total ALN 66.460 Guif of Mexico Program	66.475		124.086	132.636				132.636					12 370		
dui ol Mexico Program	00.4/5		124,000	1,040,332	-	-	-	1,027,962	_	-	_	-	12,370	_	
Mississippi Department of Marine Resources (MDMR) - Gulf of Mexico Program	66.475	EPA-2022-001	_	46,514	_	_	_	46,514	_	_	_	_	_	_	
Smart Home America - Gulf of Mexico Program	66.475	2020-33		10.178				10,178							
Total ALN 66.475			124,086	1,097,024				1,084,654					12,370		
Protection of Children from Environmental Health Risks	66.609		18,225	93,704								93,704			
ssed through from:	66.716														
eXtension Foundation - Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies Total U.S. Environmental Protection Agency	66.716	EPAPSEFMP-2024-2412	150.114	1.910.605			19.890	1,784,641				93,704	12.370		
S. Department of Energy:			150,114	1,910,005			19,690	1,/04,041				93,704	12,370		
Battery Workforce Challenge Competition	81.U37		_	51,257	_	_	51,257	_	_	_	_	_	_	_	
2022-2023 JSA/JLab Graduate Fellowship Program for Hem Bhatt	81.U38		-	2,257	-	-	-	2,257	-	_	-	-	-	-	
ssed through from:															
Los Alamos National Laboratory - Capstone Design	81.U39	560007	-	76,782	-	-	-	76,782	-	-	-	-	-	-	
Brookhaven National Laboratory/Department of Energy	81.U40	429754	-	12,342	-	-	-	-	-	-	12,342	-	-	-	
Lawrence Livermore National Laboratory/Department of Energy Total ALN 81.000	81.U41	B653549		368			51 257	79.039			368				
International Activity of Illinois at Urbana-Champaign - Office of Science Financial Assistance Program	81.049	090634-16917		6,958			51,257	6,958			12,710				
University of limitos at Undata-Champeign - Office of Science - Inancial Assistance - Fogram	81.049	090634-16917	_	104 659		_		104 659					_	_	
University of Illinois at Urbana-Champaign - Office of Science Financial Assistance Program University of Illinois at Urbana-Champaign - Office of Science Financial Assistance Program	81.049	090634-16917	-	55,133	-	-	-	55,133	-	-	-	-	-	-	
Total ALN 81.049				166,750				166,750					_		
Mississippi Gulf Coast Community College - Energy Efficiency and Renewable Energy Information Dissemination Los Alamos National Laboratory - DOE National Nuclear Security Administration (NNSA) Minority Serving	81.117	FSA-0001-00055		17.003				17.003							
Los Alamos National Laboratory - DOE National Nuclear Security Administration (NNSA) Minority Serving	81.123 81.123	DESH-19-106 DESH-20-020	-	545 21	545 21	-	-	-	-	-	-	-	-	-	
Los Alamos National Laboratory - DOE National Nuclear Security Administration (NNSA) Minority Serving			-			-	-	-	-	-	-	-	-	-	
Los Alamos National Laboratory - DOE National Nuclear Security Administration (NNSA) Minority Serving Total ALN 81.123	81.123	RP-22-051		7,000	7,000										
Total U.S. Department of Energy				334 325	7.566		E1 2E7	262 792			12 710				
S. Department of Education:				334.323	7.505		31.437	202.102			12.710				-
Federal Job Location and Development (JLD)	84.U42		-	83,749	-	-	-	-	-	-	-	-	83,749	-	
issed through from:															
Mississippi Department of Rehabilitation Services (MDRS) - MDRS Bioptic FY24 New Jersey Commission for the Blind - Title VII Chapter 2 Independent Living Program	84.U43 84.U44	24-653-1100-550 2024-27	-	9,666 17,473	-	-	-	9,666 17,473	-	-	-	-	-	-	
New Jersey Commission for the Blind - Title VII Chapter 2 Independent Living Program New Jersey Commission for the Blind - Title VII Chapter Independent Living Program	84.U44 84.U45	2024-27 2023-08	-	17,473 6,989	-	-	-	17,473 6,989	_	-	-	-	-	-	
North Mesissioni Education Consortium/Department of Education	84.U45 84.U46	2023-08 UM-01.20.23	_	687 644	_	_	_	0,909	_	_	687 644	_	_	_	
Total ALN 84.000				805,521				34,128			687,644		83.749		
State Board of Community & Jr. Colleges - Adult Basic Education	84.002	250370		329			329								
Mississippi Department of Education (MDE) - Title I Grants to Local Educational Agencies	84.010	FY24/2201/53206/12010316/CS-MS	-	101,384	-	-	_	101,384	_	-	-	-	-	-	
Mississippi Department of Education (MDE) - Title I Grants to Local Educational Agencies	84.010	FY24/2201/53206/12010316/CS-MS	-	223,128	-	-	-	223,128	-	-	-	-	-	-	
North Mississippi Education Consortium/Title I Grants to Local Educational Agencies	84.010	UM-01.20.23		204,210							204,210				
Total ALN 84.010	84.011	CM21-5321		528,722				324,512			204,210				
Mississippi Department of Education (MDE) - Migrant Education State Grant Program Mississippi Department of Education (MDE) - Migrant Education State Grant Program	84.011 84.011	CM21-5321 CM24-5321	-	80,431	-	-	-	80,431	-	-	-	-	-	-	
Mississippi Department of Education (MDE) - Migrant Education State Grant Program Total ALN 84.011	64.011	Gm24-5321		559.556 639,987				<u>559,556</u> 639,987							
Overseas Programs - Group Projects Abroad	84.021			24.941				035,307			24 941				
Overseas Programs - Group Projects Abroad vecial Educatation (IDEA) Cluster:	574.0E I			24,041							24,041				
assed through from:															
	84.027	FY22/2201/53206/12010316/CS	-	31,964	-	-	-	31,964	-	-	-	-	-	-	
Mississippi Department of Education (MDE) - Special Education Grants to States		FY24/2201/53206/12010316/CS-MS	_	840,344	_	-	-	840,344	-	-	-	-	-	-	
Mississippi Department of Education (MDE) - Special Education Grants to States	84.027	112422010020012010010000100													
Mesisispipi Department d Education (MDE) - Special Education Grants to States Mesisispipi Department of Education (MDE) - Special Education Grants to States North Mississipie Education Consortium/Special Education, Grants to States Total Special Education (DEA) Cutater	84.027 84.027	UM-01.20.23		652.189				872.308			652,189				
Mississippi Department of Education (MDE) - Special Education Grants to States North Mississioni Education Consortium/Special Education, Grants to States	84.027	LIM-01 20 23	_	652 180	_	_	_	_	_	_	652 120	_	-		

I Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State University	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississippi	University of Mississippi Medical Center	University of Southern Mississippi	IHL Executive Office	м
TRIO Student Support Services	84.042		_	2,216,075	377,683	_	843,232	343,422	_	312,972	_	_	338,766	_	
TRIO Talent Search	84.044		-	1,243,589	622,865	-	620,724	-	-	_	_	-	_	-	
TRIO Upward Bound	84.047		-	3,066,257	434,429	301 646	1,669,940 252,685	-	-	961,888	_	-	-	-	
TRIO Educational Opportunity Centers TRIO McNair Post-Baccalaureate Achievement	84.066 84.217			1,433,465		261,958	252,685				260.199		214,028		
Total TRIO Cluster				8,513,717	1,434,977	563,604	4,083,861	343,422		1,274,860	260,199		552,794		
lassed through from: Mississippi Department of Education (MDE) - Career and Technical Education Basic Grants to States	84.048	DTD 9/6/19		7,356				7,356							
Mississippi Department of Education (MDE) - Career and Technical Education Basic Grants to States	84.048	FY22/2201/53206/12010316/CS	_	1,809	_	_	_	1,809	_	_	_	_	_	_	
Mississippi Department of Education (MDE) - Career and Technical Education Basic Grants to States	84.048	FY24/2201/53206/12010316/CS-MS		913,623	_			913,623							
Total ALN 84.048 Fund for the Improvement of Postsecondary Education	84.116			922.788		555 222		922.788		41.350	283 717				
Fund for the Improvement of Postsecondary Education Minority Science and Engineering Improvement	84.116 84.120			949,745	280 510	555,222	366,247	69,456		41,350	283,717				
assed through from:	04.120			040,101	200,010		000,241								
Mississippi Department of Rehabilitation Services - Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	24-331-11000-132	-	472	-	-	-	472	-	-	-	-	-	-	
Mississippi Department of Rehabilitation Services - Rehabilitation Services Vocational Rehabilitation Grants to States Mississippi Department of Rehabilitation Services - Rehabilitation Services Vocational Rehabilitation Grants to States	84.126 84.126	24-331-7000-150 24-332-1000-105	-	175,178 938	-	-	-	175,178 938	-	-	-	-	-	-	
Mississippi Department of Rehabilitation Services - Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	24-332-1000-105	_	3,125	_	_	_	3,125	_	_	_	_	_	_	
Mississioni Department of Rehabilitation Services - Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	23-332-1000-105	-	2,156	_	_	-	2.156	-	-	_	-	_	_	
Mississippi Department of Rehabilitation Services - Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	23-332-1000-115	-	2,593	-	-	-	2,593	-	-	-	-		-	
Mississippi Department of Rehabilitation Services - Rehabilitation Services Vocational Rehabilitation Grants to States Total ALN 84.126	84.126	8006649		(10,289)				184.462					(10,289)		
Rehabilitation Long-Term Training	84.129			377.814			223.037	154,777							-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	696,405	-	_	_	696,405	_		_	-	_	_	
assed through from:	84 177			10 412											
AL Dept of Rehab Services - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind AL Dept of Rehab Services - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177 84.177	C30870005 C40870005	-	10,412 31,444	-	-	-	10,412 31,444	-	-	-	-	-	-	
Commonwealth of VA, Dept for the Blind- Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	262-23-042	_	14,455	_	_	_	14,455	_	_	_	_	_	_	
GA Vocational Rehab Agency - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	41200-610-0000010508		23,386	_			23,386							
Total ALN 84.177 Mississippi State Department of Health (MSDH) - Infants & Toddlers/Families (Part C)	84 181	181-R6		776.102				776.102							
Mississippi State Department of Health (MSDH) - Infants & Todders/Families (Part C) Mississippi State Department of Health (MSDH) - Infants & Todders/Families (Part C)	84.181	SG-910 (R5)	_	18,615	_	_	_	18,615	_	_	_	_	_	_	
Mississippi State Department of Health - Special Education-Grants for Infants and Families	84.181	SG-182	-	148,632	-	_	-	-	_	_	_	148,632	-	_	
Total ALN 84.181				167,533	_			18.901				148.632			
School Safely National Activities	84.184 84.215			203,760				203,760							
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congress Directed Spending for Elem and Se issed through from:	84.215		145,669	1,255,522	-	367,283	-	360,566	-	-	527,673	-	-	-	
Delta Health Alliance - Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congress Directe	84.215	N/A (MOA)		185.381						185.381					
Total ALN 84.215			145,669	1,440,903	_	367,283		360,566		185,381	527,673				
ssed through from:	84 283	\$283B190023		227 706											
RMC Research Corporation/Comprehensive Centers Mississippi Department of Education- 21st Century Community Learning Centers	84.283 84.287	S283B190023 22/1201038250/7592/012		79,221							227.706		79,221		
Mississippi Department of Education- Nita M. Lowey 21st Century Community Learning Centers Pr	84.287	24/1201038250/9389/10		170,397									170,397		
Total ALN 84.287				249,618	_								249,618		
Mississippi Department of Education- Mississippi State Personnel Development Grant 2021	84.323 84.325	H323A210009		1.119.673			17 234						1.119.673		
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities ssed through from:	84.325		-	17,234	-	-	17,234	-	-	-	-	-	-	-	
Mississippi Department of Education- 2022-23 School District MOUs - CCCD	84.325	8007123 8007124	-	114,310	-	-	-	-	-	-	-	-	114,310	-	
Total ALN 84.325	84 326			131.544	_		17.234						114.310		
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326 84.334			2.052.007		0.050.007							144,272		
Gaining Early Awareness and Readiness for Undergraduate Programs Child Care Access Means Parents in School	84.335			384.779		2,052,007							384,779		
ssed through from:				004,110									004,110		
United States Department of Education - Supporting Effective Instruction State Grants	84.367	MWTI Statewide US DOEd (Institute)		1 314 697				743		406 273					
ED Strengthening Minority- Serving Institutions assed through from:	84.382			1,314,697	908,424					406,273					
National Writing Project/Investing in Innovation (i3) Fund	84.411	Ringo-2021	_	2.156	_	_	_	_	_	_	2.156	_	_	_	
National Writing Project Corporation- National Writing Project Participate	84.411	92-MS05-2022i3Network		31,860	_								31,860		
Total ALN 84.411		DOTD 0.00000000		34,016							2,156		31,860		
National Board for Professional Teaching Standards - SEED Project onomic Stabilization Funds:	84.423	DOED - \$423A220022		76.140			76.140								
COVID-19 Governor's Emergency Education Relief (GEER) Fund	84.425C		-	736,279	-	_	736,279	-	_	_	_	-	-	_	
issed through from:															
COVID-19 State of MS Office of the Governor's Emergency Education Relief (GEER) Fund	84.425C	GEER-00488	436,100	498,833	-	-	-	501,515	-	-		-	(2,682)	-	
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund ssed through from:	84.425D		-	2,217,679	-	-	-	-	-	-	2,217,679	-	-	-	
COVID-19 MS Department of Education - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	22/8276-8277/8917-9277/001	-	1,825,430	-	_	-	101,095	_	_	_	516,572	1,207,763	_	
COVID-19 Higher Education Emergency Relief Fund (HEERF) Institutional Portion COVID-19 Higher Education Emergency Relief Fund (HEERF) Historically Black Colleges and Universities (HBCUs)	84.425F		-	1,482,150	1,513,755	37,125	(37,907)	-	-	4,893	-	-	(35,716)	-	
COVID-19 Higher Education Emergency Relief Fund (HEERF) Historically Black Colleges and Universities (HBCUs) issed through from:	84.425J		-	2,977,703	-	-	2,136,060	-	-	841,643	-	-	-	-	
issed through from: COVID-19 Montclair State University - HEERF Institutional Resilience and Expanded Postsecondary Opportunity (IREPO) Program	84.425P	P425P200252	_	89,822	89,822	_	_	_	_	_	_	_	_	_	
COVID-19 MS Department of Education - American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fun	84.425U	\$425U21003	-	3,010,863	-	_	-	-	_	_	_	3,010,863	-	_	
COVID-19 MS Department of Education - American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fun	84.425U	SIGNED 1/31/22	-	799,336	-	-	-	799,336	-	-	-	_	-	-	
COVID-19 MS Department of Education - American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fun	84.425U	22/8276-8277/8917-9277/001		97,048				97,048			-				
Total ALN 84.425 / Economic Stabilization Funds Total U.S. Department of Education			436,100	13,735,143	1,603,577	37,125	2,834,432	1,498,994		846,536	2,217,679	3,527,435	1,169,365		
If Coast Ecosystem Restoration Council:			301.702	-10.320.040	304.338	0.041.410	5.212.330	0.404.000		0.912.992	3.000.114	3.0/0.00/	5,040,131		
ssed through from:															
MS Department of Environmental Quality - Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051 87.052	23-00180 20-00047	149 192	94.367 284.213				94.367			284 213				
MS Department of Environmental Quality - Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program Total Gulf Coast Ecosystem Restoration Council	o/.ub2	20-00047	149,192	284.213 378,580			<u> </u>	94,367	<u> </u>		284,213				
tional Archives and Records Administration:															
Ulysses S. Grant Presidential Library	89.U47			332.829				332.829							
National Archives & Records Administration/National Historical Publications and Records Grants Total National Archives and Records Administration	89.003		89.850 89.850	398.243 731.072				332.829			124,996 124,996	94.471 94.471	178.776 178.776		
5. Department of Health and Human Services:			09,000	131,012				332,029			124,396	99,4/1	1/0,//b		
USFDA DHHS 75F40122P00583	93.U48		-	3,913	-	-	-	3,913	-	-	-	-	-	-	
NHLBI Contract	93.U49		-	87,619	-	-	-	-	-	-	_	87,619	-	-	
sed through from: Converge - JSU Family Planning -Title X Grant	93 U50	ADDENDUM		42 400			42 400								
Mississioni Department of Agriculture and Commerce (MDAC) - Produce Safety Outreach and Education- MOLI with MDAC	93.U50 93.U51	CTD 7/10/2023		42,400	_	_	42,400	125,000	_	_	_	_	_	_	
Mississippi Public Health Institute - MS Southwest Substance & Opioid Abuse Response Program	93.U52	GAIRH45972-01-00	-	39,832	-	-	-	39,832	_	_	_	_	_	_	
	93.U53 93.U54	CONTRACT DTD 8/26/2022	-	28,847	-	-	-	28,847	-	-	-		-	-	
Mississippi Public Health Institute - Gulf Coast Healthy Communities Collaborative		MSA-000074 1 168 113	-	27,894	-	-	-	-	-	-	-	27,894 15,599	-	-	
Mississippi Public Health Institute - Gulf Coast Healthy Communities Collaborative MITRE Corporation - NHLBI Contract			-	15,599 2,889	_	_	_	_	_	_	_	15,599	2,889	_	
Mississippi Public Health Institute - Gulf Coast Healthy Communities Collaborative MITRE Corporation - NHLBI Contract MITRE Corporation - NHLBI Contract	93.U55		_									-	11,027	-	
Mississippi Public Health Institute - Gulf Coart Health Communities Collaborative MTRE Corporation - Media Contract MTRE Corporation - Media Contract MTRE Company - Mark Contract MS Department of Rehabilition Services - Project START 23-24		8,006,222 24-331-1600-005	_	11,027	-	-	-	-	-	_	_				
Mississippi Public Healm Institute - Gulf Coart Healthy Communities Collaborative MITRE Corporation - NHEI Contract MITRE Corporation - NHEI Contract Assoc of Livo Centers on Disabilities - Learn He Signs, Act Early MS Department of Rehabilitation Services - Trojact START 23-24 MS Department of Rehabilitation Services - Trojact	93.U55 93.U56 93.U57 93.U58	8,006,222 24-331-1600-005 24-331-6000-204		11,027 230,690	_	_	_	_	_	=	_	-	230,690	-	
Mississippi Public Health Institute - Gulf Coart Health Communities Collaborative MITRE Corporation - NHLB Contract MITRE Corporation - NHLB Contract MITRE Corporation - NHLB Contract MIS Department of Institution Contract - Project START 23-24 MIS Department of Rehabilitoria Services - ToTAL MIS Department of Rehabilitoria Services - ToTAL	93.U55 93.U56 93.U57 93.U58 93.U59	8,006,222 24-331-1600-005 24-331-6000-204 24-331-6000-222		11,027 230,690 53,679		=	-		_		_	_	53,679	_	
Mississippi Public Health Institute - Gulf Coart Healthy Communities Collaborative MITRE Corporation - NHLBI Contract MITRE Corporation - NHLBI Contract Assoc of Inv. Centers on Disabilities - Learn He Signs, Act Early MS Department of Rehabilitation Services - Forquest START 23-24 MS Department of Rehabilitation Services - ToTAL MS Department of Rehabilitation Services - LGNL Job Etmacaganza MS Department of Rehabilitation Services - ToTAL	93.U55 93.U56 93.U57 93.U58	8,006,222 24-331-1600-005 24-331-6000-204		11,027 230,690			42 400	107 502					53,679 15,730		
Mississippi Public Health Institute - Gulf Coart Healthy Communities Collaborative MITRE Corporation - NHEI Contract MITRE Corporation - NHEI Contract Assoc of Livo Centers on Disabilities - Learn He Signs, Act Early MS Department of Rehabilitation Services - ToryLa MS Department of Rehabilitation Services - ToryLa MS Department of Rehabilitation Services - LOM Job Errasaganza MS Department of Rehabilitation Services - LOM Job Errasaganza Total ALM 93:000	93.U55 93.U56 93.U57 93.U58 93.U59	8,006,222 24-331-1600-005 24-331-6000-204 24-331-6000-222		11,027 230,690 53,679			42,400	197,592					53,679		=
Mississippi Public Health Institute - Gulf Coart Healthy Communities Collaborative MITRE Corporation - NLBI Contract MITRE Corporation - NLBI Contract Assoc of Livo Centres on Dealbidities-Learn the Signs, Act Early MS Department of Rehabilitation Services - Tor/AL MS Department of Rehabilitation Services - Tor/AL Department of Rehabilitation Services- USM Job Estransgenza MS Department of Rehabilitation Services- USM Job Estransgenza Torial AL 93.000 Training in General, Pediatic, and Public Health Dentistry	93.U55 93.U56 93.U57 93.U58 93.U59 93.U60 93.059	8,006,222 24-331-1600-005 24-331-8000-224 24-331-8000-222 24-331-600-409		11,027 230,690 53,679 15,730 685,119 814,258			42,400					814.258	53,679 15,730		
Massissippi Public Health Institute - Gulf Coart Health Communities Collaborative MTRE Corporation - MeLB Contract Market of Uper Contract Market of Uper Contract MSC of Uper Contract Market Learn MSC of Uper Contract Provide Market Learn MSC of Uper Contract Provide Market Contract MSC of Uper Market Market Market Market Market Market MSC of Uper Market Market Market Market Market Market MSC of Uper Market Market Market Market Market Market Market MSC of Uper Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market	93.U55 93.U56 93.U57 93.U58 93.U59 93.U60 93.059 93.069	8,005,222 24-331-600-005 24-331-600-204 24-331-600-202 24-331-600-222 24-331-600-222 24-331-600-222 24-331-600-222	- - - 	11,027 230,690 53,679 15,730 685,119 814,258 76,742	- - - - -		42,400					814.258	53,679 15,730		
Mississippi Public Health Institute - Gulf Coart Health Communities Collaborative MITRE Corporation - NHLB Contract MITRE Corporation - NHLB Contract Asso of Uko Centres on Disabilities - Learn the Signs, Act Early MS Dispartment of Relabilitation Services - ToTAL MS Department of Relabilitation Services - ToTAL MS Department of Relabilitation Services - USM Job Edimengance Not Total And 90.000 Training in General, Pediatre, and Public Health Density session Formation - Total And Andrea - Adult - Health Emergency Preparechess Mississippi State Department of Health - Public Health Emergency Preparechess	93.U55 93.U56 93.U57 93.U58 93.U59 93.U60 93.059	8,006,222 24-331-1600-005 24-331-8000-224 24-331-8000-222 24-331-600-409		11,027 230,690 53,679 15,730 685,119 814,258			42,400					814.258 76,742 172,122	53,679 15,730		=
Massissippi Public Health Institute - Gulf Coart Health Communities Collaborative MTRE Corporation - MeLB Contract Market of Uper Contract Market of Uper Contract MSC of Uper Contract Market Learn MSC of Uper Contract Provide Market Learn MSC of Uper Contract Provide Market Contract MSC of Uper Market Market Market Market Market Market MSC of Uper Market Market Market Market Market Market MSC of Uper Market Market Market Market Market Market Market MSC of Uper Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market	93.U55 93.U56 93.U57 93.U58 93.U59 93.U60 93.059 93.069	8,005,222 24-331-600-005 24-331-600-204 24-331-600-202 24-331-600-222 24-331-600-222 24-331-600-222 24-331-600-222		11,027 230,690 53,679 15,730 685,119 814,258 76,742		- - - - - - - - - - - - - - -			- - - - - - - - - - -			814.258	53,679 15,730		:

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal ALN number	Pass-through entity identifying number	Passed through to subrecipients	Total Federal Expenditures	Alcorn State University	Delta State University	Jackson State	Mississippi State University	Mississippi University for Women	Mississippi Valley State University	University of Mississioni	University of Mississippi Medical Center	University of Southern Mississioni	IHL Executive Office	MCVS
	number	identifying homber	subrecipients	Experiatores	University	University	Oniversity	University	Ior women	University	mississippi	medical Center	mississippi	Once	
Passed through from: Mississippi Department of Agriculture and Commerce (MDAC) - Food and Drug Administration Research	93.103	SIGNED 8/11/2022	-	99	_	_	_	99	_	_	_		_	_	_
Maternal and Child Health Federal Consolidation Programs	93.110			47,565								47,565			
Passed through from: Department of Health and Human Services - Maternal and Child Health Federal Consolidation Programs	93.110	U4JMC47115	-	306,339	-	-	-	-	-	-	-	306,339	-	-	-
Mississippi Department of Mental Health - Maternal and Child Health Federal Consolidation Programs Mississippi Department of Mental Health - Maternal and Child Health Federal Consolidation Programs	93.110 93.110	AWD-000451 2 U4CMC32314-06-00	50,000 31,250	173,506 257,425	-	-	-	-	-	-	-	173,506 257,425	_	-	-
Mississippi Public Health Institute - Maternal and Child Health Federal Consolidation Programs	93.110	AWD-001629	31,250	95,714	_	_	_	_	_	_	_	95,714	_	_	_
University of Arkansas- LEND Southern Miss Total ALN 93.110	93.110	FP 54980		59,628								880 549	59,628		
10tal ALM 93.110 Preventive Medicine and Public Health Residency Training Program. Integrative Medicine Program. and National Center for Integrative Primary F	93.117		81,250	655.060								655.060	59,628		
Passed through from: Mississipoi Department of Health - JSU Transportation Safety		WFVHMSF6BU45													
Mississippi Department of Health - JSU Transportation Satety Mississippi State Department of Health - Injury Prevention and Control Research and State and Community Based Programs	93.136 93.136	SG-2844	_	3,046 1,328	_	_	3,046	_	_	_	_	1,328	_	_	_
Mississippi State Department of Health - Injury Prevention and Control Research and State and Community Based Programs	93.136	SG-7636		2.396								2.396			
Total ALN 93.136 The Major and Alderman of the City of Vicksburg - COVID CHAMPIONS	93.137	1 CPIMP211276-01-00		6,770 79,148			3,046 79,148					3,724			
Vanderbilt University Medical Center - HV-Related Training and Technical Assistance Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.145	VUMC56773	20.000	264,939								264.939			
Coordinated Services and Access to Research for Women, Infants, Children, and Youth Telehealth Programs	93.153 93.211		377 571	<u>196.998</u> 5.640.031	<u> </u>						· <u> </u>	<u>196.998</u> 5 640 031	<u> </u>	<u> </u>	<u> </u>
Passed through from:															
Converge - JSU Family Planning Grant 2022-2023	93.217 93.217	DHHS-1FPHPA006550-01-00 2023 JSU/DHHS: 5 FPHPA006550-0	-	1,802 133 745	-	-	1,802 133 745	-	-	-	-	-	-	-	-
Converge - JSU Family Planning Services Converge - JSU Family Planning Services	93.217	2425JSU	=	679	=	=	679	=	=	=	=	_	=	_	=
Converge: Partners in Access - Family Planning_Services Converge: Partners in Access - Family Planning Services	93.217 93.217	FPHPA006550 FPHPA006550	-	48,436 32 187	-	-	-	-	-	-	-	48,436 32 187	-	-	-
Total ALN 93.217				216.849			136.226					32.18/ 80.623			
Mississippi State Department of Health (MSDH) - State Rural Hospital Flexibility Program	93.241	SG-7509		89,703				89,703							
Substance Abuse and Mental Health Services Projects of Regional and National Significance Passed through from:	93.243		678,891	1,527,271	-	-	-	115,238	-	-	101,077	1,310,956	-	-	-
Mississippi Department of Mental Health - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6391-MGLS-05	-	203,830	-	-	-	203,830	-	-	-	-	-	-	-
Mississippi Department of Mental Heath - Substance Abuse and Mental Heath Services Projects of Regional and National Significance Mississippi Department of Mental Heath - Substance Abuse and Mental Heath Services Projects of Regional and National Significance	93.243 93.243	000-CYS-USM-01 8155-CYS-USM-22	_	5,116 5.527	_	_	_	_	_	-	_	_	5,116 5.527	_	_
Mississippi Department of Mental Health - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	8155-CYS-USM-22	_	2,040	_	_	_	_	_	_	_	_	2,040	_	_
Mississippi Department of Mental Health - Substance Abuse and Mental Health Services Projects of Regional and National Significance Total ALN 93.243	93.243	7964/8155 HC2481	C70 004	345,762 2.089,546				319.068			404 077	4 240 050	345,762		
Advanced Nursing Education Workforce Grant Program	93.247		6/0,891	2,089,546				319,068			101,077	1,310,956	333,197		
Poison Center Support and Enhancement Grant Program	93.253			198.898								198.898			
Occupational Safety and Health Program Passed through from:	93.262		-	586	-	-	-	586	-	-	-	-	-	-	-
The University of Alabama at Birmingham (UAB) - Occupational Safety and Health Program	93.262	000535051-SP006-SC005	-	6,287	-	-	-	6,287	-	-	-	-	_	-	-
Utah State University - Occupational Safety and Health Program Utah State University - Occupational Safety and Health Program	93.262 93.262	204641-831 205319-891		3,656 25,628				3,656 25,628		_					
Total ALN 93.262		203318-031		36,157				36,157							
Drug-Free Communities Support Program Grants	93.276			123.296				123.296							
Passed through from: MS State Department of Health - Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	SG-130-R7	_	80,146	_	_	_	_	_	_	_	80,146	_	_	_
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		153,230	880,664	_			880,664							
Passed through from: MS State Department of Health - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	SG-2155	_	4 877	_	_	_	_	_	_	_	4 877	_	_	_
MS State Department of Health - The Healthy Brain Initiative: Technical Assistance Implement Public Health Actions	93.334	SG-2100		143,663								143,663			
Nurse Education, Practice Quality and Retention Grants Passed through from:	93.359			332,802								332,802			
MS Council on Developmental Disabilities- Transition Clearinghouse and Live Chat	93.360	8,007,032		(266)									(266)		
University of Alabama at Birmingham - Sickle Cell Treatment Demonstration Program MS State Dept of Health - Activities to Support State, Tribal, Local and Territorial Health Dept Response to Public Health of Healthcare Crise	93.365 93.391	000532208-SC008 SG-1136R6		91,302				216.989				91,302			
MS State Dept of Health - Activities to Support State. Tribal. Local and Territorial Health Dept Response to Public Health of Healthcare Crise	93.391 93.391	Breathe Easy - UM	_	216,989 1,760	_	_	_	216,989	_	_	1.760	_	_	_	_
Total ALN 93.391	93.421	21-8814-22		218,749				216,989			1,760				
Assoc of Univ Centers on Disabilities- Mississippi Act Early Network: Promoting Access to Quali Mississippi State Department of Health- The Heart Disease and Stroke Prevention Program-SMBP	93.421 93.426	21-8814-22 SG-2524 R1		195								·	195		
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	1,001,943			-	1,001,943	-	-	-	-			
Passed through from: MS Department of Rehabilitation Services- Parent and Student Support Navigating Virtual Education	93.433	22-331	_	55,890	_	_	_	_	_	_	_	_	55,890	_	_
Syracuse University- Southeast ADA Center	93.433	32429-06043-S09		16.357									16.357		
Total ALN 93.433 Mississippi Department of Human Services (MDHS) - Every Student Succeeds Act/Preschool Development Grants	93.434	6027625 / 6027627		1.074.190 89,576	<u> </u>			1.001.943 89,576			· <u> </u>	·	72.247	<u> </u>	<u> </u>
Mississippi Department of Human Services (MDHS) - Every Student Succeeds Act/Preschool Development Grants	93.434	6028947 & 6028948	-	87,801	-	-	-	87,801	-	_	-	-	-	-	-
Mississippi Department of Human Services- Mississippi Early Childhood Inclusion Center PDG B-5 Total ALN 93.434	93.434	6027019 - 6027030		144.014 321.391				177.377					144.014		
Mississippi Department of Rehabilitation Services (MDRS) - ACL Assistive Technology	93.464	24-331-1600-010		27,631				27,631				·	144,014		
Mississippi Department of Rehabilitation Services (MDRS) - ACL Assistive Technology Total ALN 93-664	93.464	23-331-1600-010		27,746				27,746							
Total ALN 93.464 Mississippi State Department of Health - Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	SG-2403		49,695				55.377				49,695			
Congressional Directives	93.493		236,643	4,288,625	_			944,628				3,302,605	41,392		
Passed through from: Centers for Disease Control and Prevention - Community Health Workers for Public Health Response and Resilient	93.495	SG-2843	_	93 278	_	_	_	_	_	_	_	93 278	_	_	_
Mississippi Department of Human Services - Temporary Assistance for Needy Families (TANF)	93.558	Compete 2 Compete		5,000				5,000		-					
Mississippi Department of Human Services - Temporary Assistance for Needy Families (TANF) Mississippi Department of Human Services - Temporary Assistance for Needy Families (TANF)	93.558 93.558	6028543 / 6028544 6026193/6026194	13,493	450,224 243.732	-	-	-	450,224 243,732	-	-	-	-	-	-	-
Mississippi Department of Human Services - Temporary Assistance for Needy Families (TANF)	93,558	2020 TANF YR22-23	- 10,485	446,012	_	_	_	243,732	_	_	_	_	_	446,012	_
Mississippi Department of Human Services - Temporary Assistance for Needy Families (TANF) Total ALN 93 558	93.558	2021 TANF YR23-24	13 493	1 939 054				698.956						794,086	
CCDF Cluster:			13,493	1,939,054				696,906						1,240,098	
Passed through from:															
Mississippi Department of Human Services - Child Care and Development Block Grant Mississippi Department of Human Services - Child Care and Development Block Grant	93.575 93.575	CONTRACT NO 8200061554 8200059390	_	1,758,315 950,107	_	_	_	1,758,315 950,107	_	_	_	_	_	_	_
Mississippi Department of Human Services - Child Care and Development Block Grant	93 575	CONTRACT NO. 8200061553	-	214,497	-	-	-	214,497	-	-	-	-	-	-	-
Mississippi Department of Human Services - Child Care and Development Block Grant North Mississippi Education Consortium - Child Care and Development Block Grant	93.575 93.575	CONTRACT NO. 8200061551 6023851852853	_	377,025	_	_	_	377,025	_	-	(87 746)	_	_	_	_
North Mississippi Education Consortium - Child Care and Development Block Grant	93.575	UM 10.01.22	_	123,944	_	_	_	_	_	_	123,944	_	_	_	_
North Mississippi Education Consortium - Child Care and Development Block Grant Mississippi Department of Human Services - Child Care and Development Block Grant	93.575 93.575	UM-10.01.23 6029776/6029777	-	135,222 107.830	-	-	-	-	-	-	135,222 107,830	-	-	-	-
Mississippi Department of Human Services - Child Care and Development Block Grant	93.575	6028345,6028346,6028347	_	318,854	_	_	_	_	_	_	107,830	_	318,854	_	_
Mississippi Department of Human Services - Child Care and Development Block Grant	93.575	6025922, 6025923 & 602592	-	85,148	-	-	-	-	-	-	-	-	85,148	-	-
Mississippi Department of Human Services - Child Care and Development Block Grant Mississippi Department of Human Services - Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.575 93.596	6025879, 6025920, 6025921 6025986 & 6025987	_	407,143 3.418.296	_	_	_	3.418.296	_	_	_	_	407,143	_	_
Total CCDF Cluster				7,808,635				6,718,240			279,250		811,145		
Services to Victims of a Severe Form of Trafficking Head Start Cluster:	93.598			384.231									384.231		
Head Start	93.600		2,266,960	5,763,151	-	-	-	5,763,151	-	-	-	-	-	-	-
Passed through from: Delta Health Alliance - Head Start	93.600	N/A (MOA)		282 651						202 674					
Total Head Start Cluster			2.266,960	6.045.802				5.763.151		282.651					
MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants	93.630	4722-DD23-CS	_	58,984	-	-		58,984	-		-		-		-
MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants	93.630 93.630	4720-DD23-ED 4021-SCPH-EM	_	77,353 32,226	_	_	_	77,353	_	_	_	_	32,226	_	_
MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants	93.630	8,006,982	-	(176)	-	-	-	-	-	-	-	-	(176)	-	-
MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants	93.630 93.630	4705-DD23-ED 4721-DD23-ED	_	69,189 45.272	_	_	_	_	_	_	_	_	69,189 45,272	_	_
The accompanying notes are an integral part of t				170											

	Federal		Passed	Total	Alcorn	Delta	Jackson	Mississippi	Mississippi	Mississippi	University	University	University	IHL	
Federal Grantor/Pass-Through Grantor/Program or Cluster Title	ALN number	Pass-through entity identifying number	through to subrecipients	Federal Expenditures	State University	State University	State University	State University	University for Women	Valley State University	of Mississippi	of Mississippi Medical Center	of Southern Mississippi	Executive Office	MCVS
MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants	93.630	47436-DD22-CS	_	3,223	_	_	_	-	_	-	_	_	3,223	_	_
MS Council on Developmental Disabilities - Developmental Disabilities Basic Support and Advocacy Grants Total ALN 93.630	93.630	4718-DD23-ED		49,483				136.337					49,483		
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	794	-	-			_	-	-	-	794	-	-
Passed through from: Administration for Community Living- Expansion of Mississippi Public Health Workforce in the	93.632	90UCPH0007-01-00	_	79,698	_	_	_	_	_	_	_	_	79,698	_	_
Administration for Community Living- Institute for Disability Studies: Mississippi University Total ALN 93.632	93.632	90DDUC0104-02-00		618.597							· <u> </u>		618.597		
Mississippi Division of Medicaid - MS Div of Medicaid DTD 8/28/20 (P)	93.636	CTD 8/28/2020		59,190	_			59,190							
Children's Advocacy Centers of Mississippi/Social Services Research and Demonstration Children's Advocacy Center of MS- Interdisciplinary Simulation Testing Space	93.647 93.647	CACM-CAST-22-005 8 007 047	57 701	14,000 36,841	_	_	_	_	_	_	14,000	_	36 841	_	_
Total ALN 93.647		-1	57,701	50,841	_						14,000		36,841		
State of MS Dept of Human Services/University of Southern Mississippi/Foster Care_Title IV-E Mississippi Dept of Child Protection Svc- Title IV-E Education and Training	93.658 93.658	8007169-07.01 UM 8,007,169		155,383 439,303		_		_	_	=	155,383	_	439,303	_	
Total ALN 93.658 Medical Student Education Program	93.680			594.686 4,196,409							155.383	4,196,409	439.303		
Mental and Behavioral Health Education and Training Grants	93.660		175,137	1,405,668								1,233,808	171,860		
Passed through from: Mississippi Public Health Institute- Healthy Equity Assessment	93.738	DP18-1813	-	38,557	_	_	_	_	_	_	_	_	38.557	_	_
Medicaid Cluster: Mississippi Division of Medicaid- Person Centered Practices Institute	93.778	8200067028		175 401									175 401		
Total Medicaid Cluster		6200067026		175.401							:		175.401		
Opiold STR Passed through from:	93.788		-	76,122	-	-	-	76,122	-	-	-	-	-	-	-
Mississippi Department of Mental Health - Opioid STR Total AI N 93,788	93.788	SOR37D33		28,196				28,196							
My Brothers Keeper - Capacity Building Assistance (CBA) for High-Impact HIV Prevention	93.834	CDC-RFA-PS19-1904		72.324				104.318			: <u> </u>	72.324			
Grants for Primary Care Training and Enhancement Passed through from:	93.884			(3,017)								(3,017)			
Baylor College of Medicine at Houston - National Bioterrorism Hospital Preparedness Program	93.889	P700000326	-	6,439	-	-	-	-	-	-	-	6,439	-	-	-
Mississippi State Department of Health - National Bioterrorism Hospital Preparedness Program Mississippi State Department of Health - National Bioterrorism Hospital Preparedness Program	93.889 93.889	UMMC Base (SG-320) SG-320	_	47,040 542,814	_	_	_	_	_	_	_	47,040 542.814	_	_	_
Mississippi State Department of Health - National Bioterrorism Hospital Preparedness Program Total ALN 93.889	93.889	AWD-001308		(10,679)								(10,679)			
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898			585.614 783,115							: <u> </u>	585.614 783,115			
Rural Health Care Services Outreach, Rural Health Network Development. Quality Improvement Program Passed through from:	93.912			374,296								374,296			
Mississippi State Department of Health (MSDH) - Grants to States for Operation of State Offices of Rural Health	93.913	SG-2534 R2		35.071				35.071							
Mississippi State Department of Health - HIV Care Formula Grants Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.917 93.918	SG-475		10,828								10,828			
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924			217.458								217.458			
Passed through from: Mississippi State Department of Health - HIV Prevention Activities_Health Department Based	93.940	SG-2514		37,838	_							37,838			
Mississippi State Department of Health - Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surve Mississippi Department of Mental Health - Block Grants for Community Mental Health Services	93.944 93.958	SG-7382 8224-CYS-SAMH-22		242,417								242,417			
Connecticut Dept. of Mental Health and Addiction Services - Block Grants for Prevention and Treatment of Substance Abuse	93.959	MHAM1-0000077329		4,117	-			4,117		-					
Mississippi Department of Mental Health - Block Grants for Prevention and Treatment of Substance Abuse Total ALN 93.959	93.959	7456PREV23		20,257 24,374				20,257							
Preventive Health Services_Sexually Transmitted Diseases Control Grants Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.977 93.988			229.804 485.272								229.804 485.272			
Passed through from:												403,272			
State of Mississippi Department of Health/Maternal and Child Health Services Block Grant to the States Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States	93.994 93.994	SG-2548 SG-1030		186 86.865							186	86.865	=		
Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States	93.994	SG-1012	-	64,627	-	-	-	-	-	-	-	64,627	-	-	-
Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States	93.994 93.994	SG-398 SG-985 R4	_	166,155 54,114	_	_	_	_	_	_	_	166,155 54,114	_	_	_
Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States Total ALN 93,994	93.994	SG 1051		95.113							186	95.113 466,874			
Mississippi State Department of Health - Adolescent Family Life Demonstration Projects	93.995	SG-7345		45,133		<u> </u>						45,133			
Total U.S. Department of Health and Human Services Corporation for Community and National Service:			4.145.347	55.260.122			260.820	17.582.530		282.651	551.656	31.063.767	4.278.600	1.240.098	
State Commissions	94.003			369,547							82.630				369,547
Americorps Passed through from:	94.006		3,142,965	3,225,595	_	-	-	-	_	-	82,630	-	-	-	3,142,965
Jumpstart for Young Children, Inc./AmeriCorps Total ALN 94.006	94.006	CFDA94.006JSSITE#233	3.142.965	<u>88.261</u> 3.313.856							88.261				3,142,965
Commission Investment Fund	94.009			129,157	_										129,157
Volunteers in Service to America Volunteer Generation Fund	94.013 94.021			36.838 188,156		<u> </u>	<u> </u>	<u> </u>			36.838 188,156			<u> </u>	<u> </u>
AmeriCorps National Service and Civic Engagement Research Competition 94.026 Total Corporation for Community and National Service	94.026		3,142,965	123,368 4,160,922				123,368 123,368			395,885				3.641.669
Executive Office of the President:															3,041,003
Congressional Directives Total Executive Office of the President	95.010		324,510 324,510	3,655,376				809,354 809,354			2,846,022				
U.S. Department of Homeland Security:	97.005		298.780	537,788				537,788							
State and Local Homeland Security National Training Program Passed through from:			298,780		_	-	-	537,788	_	-	_	-	-	-	_
Texas Engineering Extension Service- Sports and Special Event Training and Development Texas Engineering Extension Service- Sports and Special Event Training and Development	97.005 97.005	44-100219 44-100233	_	442,076 2 281 407	_	_	_	_	_	_	_	_	442,076 2 281 407	_	_
Total ALN 97.005			298.780	3.261.271	_			537.788					2.723.483		
State of Mississippi Emergency Management Agency /Disaster Grants - Public Assistance (Presidentially Declared Disasters) MS Emergency Management Agency- FEMA Hazard Mitigation Project	97.036 97.036	FEMA-4598-DR-MS FEMA		186,022 194,767		_		_	_	=	186,022	_	194,767	_	
Total ALN 97.036 Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077			380.789							186.022	671	194.767		
Rural Emergency Medical Communications Demonstration Project	97.120			710,505							: <u> </u>	710,505			
DHS Financial Assistance for Targeted Violence and Terrorism Prevention Total U.S. Department of Homeland Security	97.132		298,780	13,709	13,709			537.788			186.022	711.176	2.918.250		
U.S. Agency for International Development:															
Passed through from: Family Health International (FHI 360) - USAID Foreign Assistance for Programs Overseas	98.001	PO21001031	_	32,612	-	_	_	32,612	_	-	_	_	_	_	-
Research Triangle Institute (RTI) - USAID Foreign Assistance for Programs Overseas Total ALN 98.001	98.001	1-330-0218268-66657L		392.461 425.073				392.461 425.073							<u> </u>
Total U.S. Agency for International Development				425,073				425,073							
Total Other Federal Programs (including ARRA) Total Expenditures of Federal Awards			\$ 63,198,489	\$ 1,151,833,516	14,754,332 63,334,359	4,579,737 28,464,672	11,496,665 125,016,911	67,238,167 355,278,311	61,620 15,169,824	4,668,331 24,804,736	26,789,537 210,878,755	44,644,052 150,472,020	16,293,644 172,917,985	1,854,274 1,854,274	3,641,669 3,641,669

### NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the schedule) presents the activity of all federal financial assistance programs administered by Mississippi Institutions of Higher Learning (the IHL System) for the year ended June 30, 2024. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included in the schedule. Federal programs included in the schedule are accounted for using the economic resources measurement focus and the accrual basis of accounting, which is described in Note 1 to the IHL System's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The schedule was prepared using the same basis of accounting and significant accounting policies, as applicable, used by the IHL System in the preparation of its financial statements with the following exceptions:

- For purposes of the schedule, loans advanced from the Federal Perkins Loan Program (ALN #84.038) are presented as federal expenditures. These loans are not reported as expenditures on the IHL System's financial statements, but as an increase in notes receivable.
- For purposes of this schedule, loans made to students under the Federal Direct Student Loan Program (ALN #84.268) are presented as federal expenditures. Loans advanced to students on an annual basis are included in the IHL Systems' statement of cash flows but the subsequent loan activity is not reported by the IHL System.

Expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Pass-through entity identifying numbers are presented where available.
- B. The IHL System charges indirect costs based on a negotiated agreement and has not elected to use the 10% de minimis indirect cost rate as outlined in the Uniform Guidance.

### NOTE 3 GRANTORS' RIGHT TO AUDIT

Expenditures related to federal grants and contracts are subject to adjustment based upon review by the granting agencies. Amounts of expenditures that granting agencies might disallow cannot be determined at this time. These amounts affect government grants and contract revenue as well as facilities and administrative cost recovery. The IHL System would not expect these costs to influence its financial position or the schedule significantly.

### NOTE 4 STUDENT LOAN PROGRAMS

During the year ended June 30, 2024, the IHL System processed the following amount of new loans under the Federal Direct Student Loans Program.

ALN Number	Program Name	Loan Expenditures
84.268	Federal Direct Student Loans	\$460,509,146

In addition, the IHL System administers a series of loan programs as part of the Student Financial Assistance Cluster program. Loan balances subject to continuing compliance requirements during the year ended June 30, 2024 under the Federal Perkins Loan (Perkins), Health Professions Student Loans (HPSL) and Nursing Faculty Loan (NFLP) programs were as follows:

	Per	<u>kins (84.038)</u>	H	<u> 1PSL (93.342)</u>	<u>N</u>	<u>FLP (93.264)</u>
Beginning loan balances	\$	20,809,732	\$	2,658,948	\$	1,195,470
New loans issued		—		331,649		315,514
Federal capital contributions		_		—		—
Admin cost allowance		_		_		_
Total	\$	20,809,732	\$	2,990,597	\$	1,510,984
Outstanding loan balances	\$	15,340,240	\$	2,606,471	\$	1,089,344

## Section I – Summary of Auditor's Results

## **Financial Statements**

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified 🛛	Qualified	Adverse	Disclaimer	
Internal control over	financial reporting:			
Material weakness(e	es) identified?		🗌 Yes	🛛 No
Significant deficiency	y(ies) identified?		Yes	None reported
Noncompliance mate	erial to the financial	statements noted?	☐ Yes	🖾 No
al Awards				
Internal control over	major federal progr	ams:		
Material weakness(e	es) identified?		⊠ Yes	🗌 No
Significant deficiency	y(ies) identified?		🛛 Yes	None reported
Type of auditor's rep ⊠ Unmodified	oort issued on comp	liance for major fede	eral programs:	
			🛛 Yes	🗌 No
	Internal control over Material weakness(e Significant deficiency Noncompliance mate al Awards Internal control over Material weakness(e Significant deficiency Type of auditor's rep Support States (e Significant deficiency)	Internal control over financial reporting: Material weakness(es) identified? Significant deficiency(ies) identified? Noncompliance material to the financial <b>al Awards</b> Internal control over major federal progr Material weakness(es) identified? Significant deficiency(ies) identified? Type of auditor's report issued on comp I Unmodified I Qualified Any audit findings disclosed that are	Internal control over financial reporting: Material weakness(es) identified? Significant deficiency(ies) identified? Noncompliance material to the financial statements noted? <b>Fal Awards</b> Internal control over major federal programs: Material weakness(es) identified? Significant deficiency(ies) identified? Type of auditor's report issued on compliance for major federal	Internal control over financial reporting: Material weakness(es) identified? Significant deficiency(ies) identified? Noncompliance material to the financial statements noted? Awards Internal control over major federal programs: Material weakness(es) identified? Significant deficiency(ies) identified? Significant deficiency(ies) identified? Type of auditor's report issued on compliance for major federal programs: Material weakness (es) identified? Significant deficiency(ies) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness (es) identified? Material weakness

7. Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
Multiple	Student Financial Assistance Cluster
Multiple	CCDF Cluster
11.459	Weather and Air Quality Research
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.493	Congressional Directives
93.680	Medical Student Education
95.010	Congressional Directives
93.558	Temporary Assistance for Needy Families
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
94.006	AmeriCorps State and National 94.006

8.	Dollar threshold used to	distinguish between	Type A and Ty	ype B programs: \$3,455,501.	
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9. Auditee qualified as a low-risk auditee?	🗌 Yes	🛛 No
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# Section II – Financial Statement Findings

Reference	
Number	Finding

No matters are reportable.

Reference Number	Finding
2024-001	Higher Education Institutional Aid, Assistance Listing Number (ALN) 84.031, U. Department of Education
	Federal Perkins Loan Program, ALN 84.038, U.S. Department of Education
	Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnersl Grants, ALN 93.924, U. S. Department of Health and Human Services
	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease, A 93.918, U. S. Department of Health and Human Services
	Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, U. S. Department Treasury
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance
	Applicable Institution(s): Alcorn State University (ASU), Delta State University (DS Jackson State University (JSU), Mississippi University for Women (MUW), Mississi Valley State University (MVSU), University of Mississippi (UM), University of Mississi Medical Center (UMMC), and University of Southern Mississippi (USM)
	Criteria or Specific Requirement – The Uniform Guidance requires auditees prepare schedule of expenditures of federal awards (SEFA) for the period covered by a auditee's financial statements which must include the total federal awards expended CFR 200.502)
	Condition – The SEFA contained errors and incorrect information which affected the ma program determination.
	Cause – Awards were incorrectly coded during the award set up process.
	Effect or Potential Effect – The SEFA was not prepared in accordance with Of requirements, which affects the major program risk assessment.
	Questioned Costs - None
	Context – The following SEFA errors were noted:
	<ul> <li>ASU, JSU, and MVSU did not identify \$20,173,259 of awards that should habeen classified as a part of the research and development cluster (R&amp;D) for A 84.031 during the year ended June 30, 2024.</li> <li>UMMC improperly coded program income of \$5,730,877 to ALN 93.924 that w</li> </ul>
	from ALN 93.918.
	<ul> <li>UMMC improperly included \$2,000,000 as expenditures of ALN 21.027 when was a beneficiary rather than a subrecipient and, therefore, should not be included</li> </ul>
	<ul> <li>on the SEFA.</li> <li>ASU, DSU, JSU, MUW, MVSU, UM, UMMC, and USM did not include \$1,343,5 of awards expended under ALN 21.027.</li> </ul>
	<ul> <li>JSU improperly excluded \$1,238,792 of Federal Perkins Loans program from t SEFA.</li> </ul>
	Identification as a Repeat Finding, if Applicable – 2023-001 and 2022-002

## Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
2024-001 (Continued)	Recommendation – The institutions should review and revise internal controls over the SEFA preparation to ensure federal expenditures are properly identified and classified.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreement with the audit finding. See corrective action plans.

Reference Number	Finding
2024-002	Student Financial Assistance Cluster
	Federal Supplemental Education Opportunity Grants, ALN 84.007; Federal Wor Student Program, ALN 84.033; Federal Pell Grant Program, ALN 84.063; Feder Direct Student Loans, ALN 84.268; Teacher Education Assistance for College ar Higher Education Grants, ALN 84.379; Postsecondary Education Scholarships f Veteran's Dependents, ALN 84.408; Health Professions Student Loans, AL 93.342; Nurse Faculty Loan Program, ALN 93.264
	U. S. Department of Education, U.S. Department of Health and Human Services
	Program Year 2023-2024
	Type of Finding: Material Weakness in Internal Control Over Compliance, Oth Matters
	Applicable Institution(s): Alcorn State University (ASU), Jackson State Univers (JSU), Mississippi State University (MSU), Mississippi Valley State Univers (MVSU), University of Mississippi (UM), University of Mississippi Medical Cent (UMMC), and University of Southern Mississippi (USM)
	Criteria or Specific Requirement – Special Tests and Provisions – Return of Title Funds (34 CFR 668.22(a)(1) through (a)(5).
	Condition – The Institutions' internal controls did not ensure the days in the semes were calculated correctly, which led to incorrect calculations of funds to be returne Additionally, post-withdrawal disbursements requirements were not followed.
	Cause – Internal controls did not ensure correct input of semester information into t calculation of returns or that post-withdrawal disbursements were made communicated to students.
	Effect or Potential Effect – Incorrect amounts were returned to the Department Education or disbursed to students.
	Questioned Costs – ALN 84.063 – \$18,002; ALN 84.268 - \$987 calculated as t amount that was under returned to the Department of Education or to the student a post-withdrawal disbursement.
	Context – Out of a population of 2,493 students who withdrew during 2024, a samp of 61 students was selected for testing. Our sample was not, and was not intend to be, statistically valid. 26 students' calculations were incorrect and 2 studer should have received a post-withdrawal disbursement, but one was not made a there was no evidence of the student or parent rejecting the post-withdraw disbursement. Additionally \$13,316 calculated to be returned to the Department Education was not returned. Further information by institutions is below:
	<ul> <li>ASU – \$1,233 earned by student, no post-withdrawal disbursement was ma</li> <li>JSU – Incorrect days were utilized for scheduled breaks greater than or equ to 5 days. 5 days were used for the fall and spring breaks rather than 9 da (10 students). Additionally, JSU did not process a return of funds for 1 stude</li> <li>MSU – Incorrect days were utilized for scheduled breaks greater than or equ to 5 days. 7 days were used for spring break rather than 8 days (5 students)</li> <li>MVSU – Incorrect days were utilized for scheduled breaks greater than equal to 5 days. 5 days were used for fall and spring break rather than 9 days (10 students)</li> </ul>

## Mississippi Institutions of Higher Learning A Component Unit of the State of Mississippi Schedule of Findings and Questioned Costs Year Ended June 30, 2024

Reference Number	Finding
2024-002 (Continued)	<ul> <li>(9 students). Additionally, amounts calculated to be returned for all students tested were not returned to the Department of Education (4 students).</li> <li>UM – Incorrect withdrawal date was utilized for 1 student</li> <li>UMMC – Incorrect end date of term was utilized for the term for 1 student</li> <li>USM – No post withdrawal disbursement was made for one student (\$987)</li> </ul>
	Identification as a Repeat Finding, if Applicable – 2023-014
	Recommendation – The institutions should ensure internal controls are updated to ensure total days in the semester are calculated correctly, the proper withdrawa date is utilized and post-withdrawal disbursements are made timely.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreement with the audit finding. See corrective action plans.

# Mississippi Institutions of Higher Learning A Component Unit of the State of Mississippi Schedule of Findings and Questioned Costs Year Ended June 30, 2024

Reference Number	Finding
2024-003	Student Financial Assistance Cluster
2024 000	U. S. Department of Education
	Federal Pell Grant Program, ALN 84.063; Federal Direct Student Loans, ALN 84.268
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matt
	Applicable Institution(s): Alcorn State University (ASU), Jackson State University (JS Mississippi Valley State University (MVSU), University of Mississippi Medical Cer (UMMC), and University of Southern Mississippi (USM)
	Criteria or Specific Requirement – Reporting 34 CFR 690.83, OMB No. 1845-0039
	Condition – Several institutions did not fully reconcile their Pell grants and federal dir student loans to the Common Origination and Disbursement (COD) system and did have evidence of review of reconciliations. Additionally, internal controls did not ens correct information was reported through COD.
	Cause – Internal controls did not ensure timely reconciliation and review of institutio records to COD.
	Effect or Potential Effect – Incorrect disbursement information was reported to Department of Education.
	Questioned Costs – None.
	Context – Out of a population of 63,615 students who received Pell grants and feder direct loans during 2024, a sample of 114 students was selected for testing. Our sam was not, and was not intended to be, statistically valid. 13 students' origination disbursement information was incorrectly reported in COD. Further information institution is below:
	<ul> <li>JSU – Incorrect disbursement date was reported for 5 students, and the incorr enrollment date was reported for 6 students.</li> </ul>
	<ul> <li>MVSU – Incorrect verification status was reported for 1 student, incorrect cost attendance was reported for 2 students, and incorrect enrollment date w reported for 1 student.</li> </ul>
	<ul> <li>Additionally, ASU, JSU, MVSU, UMMC, and USM did not fully reconcile Pell a federal direct student loans to COD and did not have evidence of review of reconciliations.</li> </ul>
	Identification as a Repeat Finding, if Applicable – 2023-009
	Recommendation – The institutions should update internal controls to ensu disbursement information is reconciled to COD on a regular basis, and reviewed a controls are updated to ensure origination and disbursement information is correct reported in COD.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreem with the audit finding. See corrective action plans.

Reference Number	Finding
2024-004	Student Financial Assistance Cluster
2024-004	<ul> <li>Federal Supplemental Education Opportunity Grants, ALN 84.007; Federal Work-Stude Program, ALN 84.033; Federal Pell Grant Program, ALN 84.063; Federal Direct Stude Loans, ALN 84.268; Teacher Education Assistance for College and Higher Educatio Grants, ALN 84.379; Postsecondary Education Scholarships for Veteran's Dependent ALN 84.408; Health Professions Student Loans, ALN 93.342; Nurse Faculty Loa Program, ALN 93.264</li> </ul>
	U. S. Department of Education, U.S. Department of Health and Human Services
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matte
	Applicable Institution(s): Mississippi Valley State University (MVSU)
	Criteria or Specific Requirement – Special Tests and Provisions – Gramm-Leach-Bliley A (GLBA) (16 CFR 314) requires financial institutions to explain their information-sharin practices to their customers and to safeguard sensitive data. The Federal Trace Commission considers Title IV eligible institutions that participate in Title IV Education Assistance Programs as "financial institutions" and subject to GLBA because the appear to be significantly engaged in wiring funds to consumers (16 CF 313.3(k)(2)(vi)). Institutions agree to comply with GLBA in their Program Participation Agreement with the Department of Education (ED). Institutions must protect stude financial aid information, with particular attention to information provided to institution by ED or otherwise obtained in support of the administration of the federal stude financial aid programs (16 CFR 314.3; HEA 483(a)(3)€ and HEA 485B(d)(2)).
	Condition – The institutions must have a written information security program th addresses the required minimum seven elements.
	Cause – The institutions' controls did not ensure compliance with the GLBA regulations.
	Effect or Potential Effect – An institution was not in compliance with the GLBA regulation
	Questioned costs – None.
	Context – Out of a population of 9 institutions subject to the GLBA regulations, a samp of 2 institutions were selected for testing. Our sample was not, and was not intended be, statistically valid. One of the institutions selected for testing was MVSU, which d not have a full information security program that addressed the 7 required element There were also significant gaps noted in the risk assessment.
	Identification as a Repeat Finding, if Applicable – 2023-013, 2022-008
	Recommendation – The institutions should ensure internal controls are updated to ensu disbursement information is reconciled to COD on a regular basis and reviewed an controls are updated to ensure origination and disbursement information is correc reported in COD.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreeme with the audit finding. See corrective action plans.

# Mississippi Institutions of Higher Learning A Component Unit of the State of Mississippi Schedule of Findings and Questioned Costs Year Ended June 30, 2024

Reference Number	Finding
2024-005	Student Financial Assistance Cluster
	U. S. Department of Education
	Federal Pell Grant Program, ALN 84.063; Federal Direct Student Loans, ALN 84.268
	Program Year 2023-2024
	Type of Finding: Material Weakness in Internal Control Over Compliance, Other Matters
	Applicable Institution(s): Alcorn State University (ASU), Jackson State University (JSU Mississippi State University (MSU), Mississippi Valley State University (MVSU), a University of Mississippi Medical Center (UMMC)
	Criteria or Specific Requirement – Special Tests and Provisions – Enrollment Reporti (34 CFR 690.93(b)(2); 34 CFR 682.610; 34 CFR 685.309. Institutions are required report enrollment information.
	Condition – Several institutions did not report timely and accurate student stat information to the National Student Loan Data System (NSLDS).
	Cause – The institutions' internal controls did not ensure status changes were report timely and accurately.
	Effect or Potential Effect – Incorrect enrollment information was reported to NSLDS, a some of the information was not reported timely.
	Questioned Costs – None.
	Context – Out of a population of 14,563 students who received Pell grants and fede direct loans during 2024 and had an increase or decrease in enrollment, graduated withdrew, a sample of 188 students was selected for testing. Our sample was not, a was not intended to be, statistically valid. 99 students' enrollment information w incorrectly reported to NSLDS or not reported timely. Further information by institutio is below:
	• ASU – The program enrollment effective date was incorrect for 1 student and
	<ul> <li>status changes were not certified within 60 days.</li> <li>JSU – 1 student's status change to three-quarter time was not reported to NSLE</li> </ul>
	incorrect campus enrollment effective dates were reported for 2 students; incorrect program enrollment effective dates were reported for 11 students; the program begin date was incorrect for 1 student; and 11 status changes were not certific within 60 days.
	<ul> <li>MSU – Program enrollment effective date was incorrectly reported for 3 studen and 1 status change was not certified within 60 days.</li> </ul>
	<ul> <li>MVSU – 3 student status changes were not reported to NSLDS; 2 students were reported as having status changes when they should not have been; 10 student enrollment effective date and enrollment status were improperly reported; programenrollment effective date was incorrect for 13 students; the program enrollment status was incorrect for 9 students; and 25 status changes were not certified with 60 days.</li> </ul>
	<ul> <li>UMMC – 8 enrollment status changes were not certified within 60 days. T institution reported the incorrect published program length for 17 students.</li> </ul>
	Identification as a Repeat Finding, if Applicable – 2023-010, 2022-010

Reference Number	Finding
2024-005 (Continued)	Recommendation – The institutions should update internal controls to ensure changes in students' enrollment status are reported in a timely and accurate manner.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreement with the audit finding. See corrective action plans.

# Mississippi Institutions of Higher Learning A Component Unit of the State of Mississippi Schedule of Findings and Questioned Costs Year Ended June 30, 2024

Number	Finding
2024-006	Student Financial Assistance Cluster
	Federal Supplemental Education Opportunity Grants, ALN 84.007; Federal Work-Stud Program, ALN 84.033; Federal Pell Grant Program, ALN 84.063; Federal Direct Stud Loans, ALN 84.268; Teacher Education Assistance for College and Higher Educa Grants, ALN 84.379; Postsecondary Education Scholarships for Veteran's Depende ALN 84.408; Health Professions Student Loans, ALN 93.342; Nurse Faculty Lo Program, ALN 93.264
	U. S. Department of Education, U.S. Department of Health and Human Services
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Mat Applicable Institution(s): Alcorn State University (ASU), Mississippi Valley State Univer (MVSU), University of Southern Mississippi (USM)
	Criteria or Specific Requirement – Special Tests and Provisions –Using a Service Financial Institution to Deliver Title IV Credit Balances to a Card or Other Access Dev (34 CFR 688.164(e) and (f)).
	Condition – ASU did not provide a URL for the contract to the Department of Education publication in the Cash Management Contracts Database, and the link provided by U did not work. Additionally, ASU, MVSU, and USM were unable to provide evidence of formal monitoring system of the servicer.
	Cause – The institutions' internal controls did not ensure the required information v reported to the Department of Education and that the servicer was being monitored.
	Effect or Potential Effect – The institutions were not in compliance with the requirement noted above.
	Questioned Costs – None.
	Context – Out of 3 institutions that utilize a servicer to deliver Title IV credit balances, a were selected for testing. One institution did not provide the URL or the contract publication in the cash management contracts database.
	Identification as a Repeat Finding, if Applicable – N/A
	Recommendation – The institutions should update internal controls to ensure requirement noted above are followed and servicers are properly monitored.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreem with the audit finding. See corrective action plans.

# Mississippi Institutions of Higher Learning A Component Unit of the State of Mississippi Schedule of Findings and Questioned Costs Year Ended June 30, 2024

Number	Finding
2024-007	Student Financial Assistance Cluster
	Federal Pell Grant Program, ALN 84.063
	U. S. Department of Education
	Program Year 2023-2024
	Type of Finding: Other Matters
	Applicable Institution(s): Alcorn State University (ASU)
	Criteria or Specific Requirement – Eligibility – Pell Grants must be awarded to all stude who qualify (34 CFR 690.61 through 690.66, and 690.75 through 690.76; Pell Gr Payment Schedules; General Provisions Regulations, Part 668, Subpart K, and <i>F</i> <i>Handbook</i> )
	Condition – A student was not awarded a Pell Grant when the student was eligible.
	Cause – The institution's internal controls did not ensure the student was awarded a Grant in the spring semester when the student registered and completed classes.
	Effect or Potential Effect – The institution was not in compliance with the regulations rela to awarding Pell Grants.
	Questioned Costs – \$2,434 – ALN 84.063, calculated using the student's expected far contribution (EFC) and enrollment status for the semester the student wasn't awarde
	Context – Out of 63,615 students who received Title IV aid, a sample of 151 students v selected for testing. Our sample was not, and was not intended to be, statistically va
	Identification as a Repeat Finding, if Applicable – N/A
	Recommendation – The institution should update policies and procedures to ens students are awarded Pell grants if they are eligible.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreem with the audit finding. See corrective action plan.

Reference Number	Finding
2024-008	Student Financial Assistance Cluster
	Federal Supplemental Education Opportunity Grants, ALN 84.007; Federal Work-Stude Program, ALN 84.033; Federal Pell Grant Program, ALN 84.063; Federal Direct Stude Loans, ALN 84.268; Teacher Education Assistance for College and Higher Educatio Grants, ALN 84.379; Postsecondary Education Scholarships for Veteran's Dependent ALN 84.408; Health Professions Student Loans, ALN 93.342; Nurse Faculty Loa Program, ALN 93.264
	U. S. Department of Education, U.S. Department of Health and Human Services
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matte
	Applicable Institution(s): Jackson State University (JSU), Mississippi Valley Sta University (MVSU)
	Criteria or Specific Requirement – Special Tests and Provisions – Verification (34 CF 668.51 through 668.61) Institutions are responsible for verifying applicant information f those applicants selected for verification by the U.S. Department of Education.
	Condition – Some of the institutions' processes did not ensure corrections were made student application data.
	Cause – The institutions' internal controls did not ensure corrections were made to stude application data.
	Effect or Potential Effect – The students' applicant data was not correct when used f packaging and awarding aid.
	Questioned costs – Unknown
	Context – Out of a population of 3,379 students selected for verification, a sample of students was selected for testing. Our sample was not, and was not intended to b statistically valid. Further information by institutions is below:
	<ul> <li>JSU – Taxes paid were not corrected on the Institutional Student Informatii Records (ISIR) for 4 students, number of household members was not correct on the ISIR for 7 students, number in college was not corrected on the ISIR for 3 students, education credits were not corrected on the ISIR for 3 students, and JS was unable to produce the tax returns or other documentation used to complex verification for 3 students.</li> <li>MVSU – Taxes paid were not corrected on the ISIR for 3 students.</li> </ul>
	Identification as a Repeat Finding, if Applicable – N/A
	Recommendation – The institutions should update policies and procedures to ensu student data is properly corrected on the students' ISIRs in the verification process.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreeme with the audit finding. See corrective action plans.

Reference Number	Finding
2024-009	Congressional Directives, ALN 93.493, U.S. Department of Health and Human Services Applicable Institution: University of Mississippi Medical Center (UMMC)
	Congressional Directives, ALN 95.010, Executive Office of the President
	Applicable Institution; University of Mississippi (UM)
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matte
	Criteria or Specific Requirement – Subrecipient Monitoring (31 USC 7502(f)(2) (Sing Audit Act Amendments of 1996 (Pub. L. No. 104-156)), 2 CFR sections 200.332, a 200.501(h); federal awarding agency regulations; and the terms and conditions of t award.
	Condition – The pass-through entity must identify the award and applicable requiremen including whether the grant is considered research and development (R&D). Subawar were made that identified the grants as R&D when they were not.
	Cause – The institution's internal controls did not ensure the applicable requirements we communicated to the subrecipient.
	Effect or Potential Effect – The subaward was or could have been improperly classified R&D on the subrecipients' schedule of expenditures of federal awards.
	Questioned costs – None
	Context – ALN 93.493 - Out of 3 subrecipients, a sample of 1 was selected for testing, A 95.010 – Out of 7 subrecipients, a sample of 2 were selected for testing. Our sam was not, and was not intended to be, statistically valid. All awards tested communicat that the subaward was R&D.
	Identification as a Repeat Finding, if Applicable – N/A
	Recommendation – The institutions should update policies and procedures to ensure t award and applicable requirements are communicated to subrecipients.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreeme with the audit finding. See corrective action plan.

Number	Finding
2024-010	Temporary Assistance for Needy Families, ALN 93.558
	U.S. Department of Health and Human Services Passed through Mississippi Department of Human Services
	Agreement Numbers 6028264 / 6028265
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matter Applicable Institution(s): Mississippi Institutions of Higher Learning Board Office (Boar Office)
	Criteria or Specific Requirement – Eligibility – The Board Office must ensure individua receiving benefits are eligible with the requirements in the TANF Subgrant Agreeme Numbers 6028264 and 6028265.
	Condition – The Board Office awarded benefits to individuals who were not eligible.
	Cause – The Board Office's internal controls did not ensure that only eligible individua received benefits.
	Effect or Potential Effect – Individuals received benefits who were not eligible.
	Questioned costs – \$3,000
	Context – Out of 196 individuals receiving benefits, a sample of 36 was selected for testin. Our sample was not, and was not intended to be, statistically valid. 3 individuals receive benefits who were not eligible.
	Identification as a Repeat Finding, if Applicable – N/A
	Recommendation – The Board Office should update their policies and procedures ensure only eligible individuals are awarded benefits.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreeme with the audit finding. See corrective action plan.

Reference Number	Finding
2024-011	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease, A 93.918, U.S. Department of Health and Human Services
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Mat
	Applicable Institution(s): University of Mississippi Medical Center (UMMC)
	Criteria or specific requirement – Program Income (2 CFR 200.1; 2 CFR 200.307(b); 2 C 200.307(e)(2); 45 CFR 75.302(b)(3)). Program income must be correctly determin recorded, and used in accordance with applicable governing requirements. 2 C 200.302(b)(5) To the extent available, the non-federal entity must disburse fur available from program income before requesting additional cash draws.
	Condition – No process is put in place to support allocations of program income from 34 pharmacy revenue to specific Ryan White grants. No formal analysis is performed determine how much program income to make available for expenditure within Ry White grant activities.
	Cause – UMMC's internal controls and processes did not require supported progr income calculations and allocations to Ryan White grants in accordance with a defin reasonable methodology.
	Effect or Potential Effect – Program income amounts recorded may be misstated a amounts of federal funds may have been drawn when program income should ha been utilized and expended first.
	Questioned costs – Unknown.
	Context – UMMC operates a 340B pharmacy that is eligible for 340B status based on be a Ryan White grantee. UMMC participates in multiple Ryan White grant programs a did not develop a methodology for determining which grant(s) should have progr income allocated to them. All program income was allocated to ALN 93.918.
	Identification as a Repeat Finding, if Applicable – N/A
	Recommendation – UMMC should put in place a reasonable allocation methodology 340B program income to its Ryan White grants, develop a formal analysis for calculat total program income to be allocated, and put internal controls in place to ensure fede funds are not drawn while program income is available to spend.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreem with the audit finding. See corrective action plan.

# Mississippi Institutions of Higher Learning A Component Unit of the State of Mississippi Schedule of Findings and Questioned Costs Year Ended June 30, 2024

Reference Number	Finding
2024-012	Student Financial Assistance Cluster
2024 012	Federal Supplemental Education Opportunity Grants, ALN 84.007; Federal Work-Stude Program, ALN 84.033; Federal Pell Grant Program, ALN 84.063; Federal Direct Stude Loans, ALN 84.268; Federal Perkins Loan Program, ALN 84.038
	U.S. Department of Education
	Program Year 2023-2024
	Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matte
	Applicable Institution(s): Jackson State University (JSU)
	Criteria or Specific Requirement – Reporting – <i>ED Form 646-1 Fiscal Operations Repo and Application to Participate</i> (FISAP) is submitted annually to receive funds for the campus-based programs. The institution uses the <i>Fiscal Operations Report</i> portion report its expenditures in the previous award year and the <i>Application to Participa</i> portion to apply for the following year.
	Condition – Amounts reported for tuition and fees, total Federal Pell Grant expenditure information on eligible aid applicants, Perkins Loan Program information, and Funds FSEOG recipients do not agree to the institution's underlying records.
	Cause – JSU's internal controls and processes did not prevent improper amounts bein recorded and did not provide for amendment of the FISAP report to update to corre- amounts within the required timeframe.
	Effect or Potential Effect – JSU reported incorrect information on the 2023-2024 FISAP.
	Questioned costs – \$0
	Context – Out of a population of 8 FISAPs that were submitted during 2024, a sample of was selected for testing. Our sampling method was not, and was not intended to b statistically valid. During our testing, it was noted JSU was unable to provide us w sufficient supporting documentation to agree FISAP reported information to underlyin records, and supporting documentation that was provided did not agree to amour reported on the FISAP.
	Identification as a Repeat Finding, if Applicable – N/A
	Recommendation – We recommend JSU put policies and procedures in place to retain f supporting documentation that agrees with and is consistent with other JSU records, a that amounts are updated accordingly on the FISAP and submitted timely.
	Views of Responsible Officials and Planned Corrective Actions – There is no disagreeme