

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
FINANCIAL STATEMENTS AND
REPORT ON SINGLE AUDIT
YEAR ENDED JUNE 30, 2022**



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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Table of Contents

| | Page |
|---|-------------|
| Independent Auditors' Report | 1 |
| Management's Discussion and Analysis (Unaudited) | 5 |
| Basic Financial Statements: | |
| Statement of Net Position – State of Mississippi Institutions of Higher Learning | 16 |
| Statement of Financial Position – Discretely Presented Component Unit – Mississippi State University Foundation, Inc. | 17 |
| Statement of Financial Position – Discretely Presented Component Unit – The University of Mississippi Foundation | 18 |
| Statement of Financial Position – Discretely Presented Component Unit – The University of Southern Mississippi Foundation | 19 |
| Statement of Revenues, Expenses and Changes in Net Position – State of Mississippi Institutions of Higher Learning | 20 |
| Statement of Activities – Discretely Presented Component Unit – Mississippi State University Foundation, Inc. | 21 |
| Statement of Activities – Discretely Presented Component Unit – The University of Mississippi Foundation | 22 |
| Statement of Activities – Discretely Presented Component Unit – The University of Southern Mississippi Foundation | 23 |
| Statement of Cash Flows – State of Mississippi Institutions of Higher Learning | 24 |
| Notes to Financial Statements | 26 |
| Combining Supplementary Information: | |
| Combining Statement of Net Position | 96 |
| Combining Statement of Revenues, Expenses and Changes in Net Position | 98 |
| Combining Statement of Cash Flows | 100 |
| Required Supplementary Information (Unaudited): | |
| Schedule of Proportionate Share of Net Pension Liability | 103 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Table of Contents

| | Page |
|---|------|
| Schedule of Proportionate Share of Contributions to the Mississippi Public Employees' Retirement System | 106 |
| Schedule of Proportionate Share of Net OPEB Liability | 109 |
| Schedule of Proportionate Share of Contributions to the Mississippi State and School Employees' Life & Health Insurance Plan | 111 |
| Notes to Required Supplementary Information | 113 |
| 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> | 116 |
| Independent Auditors' Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance | 118 |
| Schedule of Expenditures of Federal Awards | 122 |
| Notes to the Schedule of Expenditures of Federal Awards | 145 |
| Schedule of Findings and Questioned Costs | 147 |



INDEPENDENT AUDITORS' REPORT

Board of Trustees
State of Mississippi Institutions of Higher Learning
Jackson, Mississippi

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of State of 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, 2022, 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 reports of other auditors, the 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, 2022, 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, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund. Those financial statements, which reflect approximately 0.7%, 0.9% and 0.2% of the assets, net position and revenues of the IHL System's business-type activities and 90.4%, 90.2% and 94.0% of assets, net assets and revenues of the aggregate discretely presented component units as of and for the year ended June 30, 2022, were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Mississippi State University Foundation, Inc., the University of Mississippi Foundation, 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. Our responsibilities under those standards are further described in the Auditors' 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.

None of the component units or funds listed above were audited in accordance with *Government Auditing Standards*.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' report that includes our opinions. 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, the various schedules of Proportionate Share of Net Pension Liability, Proportionate Share of Contributions to PERS, Proportionate Share of Net OPEB Liability and Proportionate Share of Contributions to OPEB 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 GAAS, 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 because the limited procedures do not 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 the Component Unit Additional Information for Inclusion in the State of Mississippi Annual Comprehensive Financial Report 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. The information has been subjected to the auditing procedures applied in the audit of 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 GAAS. In our opinion, based on our audit and the reports of other auditors, the combining supplementary statements and component unit combining schedules 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 February 28, 2023, 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 of 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 IHL System's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Baltimore, Maryland
February 28, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022



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 27,300 individuals. Faculty makes up approximately 6,000 of the total employee count. The system offers over 800 degree programs and awarded approximately 19,700 degrees in academic year 2021.

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, 2021. 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:

| | |
|-----|------------------------------|
| ASU | Alcorn State University |
| DSU | Delta State University |
| JSU | Jackson State University |
| MSU | Mississippi State University |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

| | |
|----------------------|--|
| 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 |

The discussion and analysis below provide an overview of the financial position and activities of the IHL System for the year ended June 30, 2022. 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 \$250 million in fiscal year 2022. Operating expenses increased by \$103 million, including a \$97 million increase in contractual services coupled with a \$131 million reduction in salaries/wages and fringe benefits. Travel expenses were up \$27 million. Scholarship and fellowship expenses increased approximately \$65 million after experiencing less than 1% change in fiscal year 2021. Patient care revenues of the medical center experienced a 6.4% growth, or \$74.8 million.

| Financial highlights (in millions) | Years ended June 30, | |
|--|-----------------------------|-------------|
| | 2021 | 2022 |
| Total operating revenues | \$ 2,787 | 3,045 |
| Total operating expenses | 3,744 | 3,847 |
| Operating loss | (957) | (802) |
| State appropriations | 687 | 711 |
| Gifts | 345 | 337 |
| Investment income | 89 | (69) |
| Interest expense on capital asset-related debt | (37) | (42) |
| Other nonoperating revenues, net | | |
| and other revenue, expenses, gains and losses | 106 | 114 |
| Increase in net position | 233 | 250 |
| Net position, beginning of the year | 2,199 | 2,432 |
| Net position, end of year | \$ 2,432 | 2,682 |

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

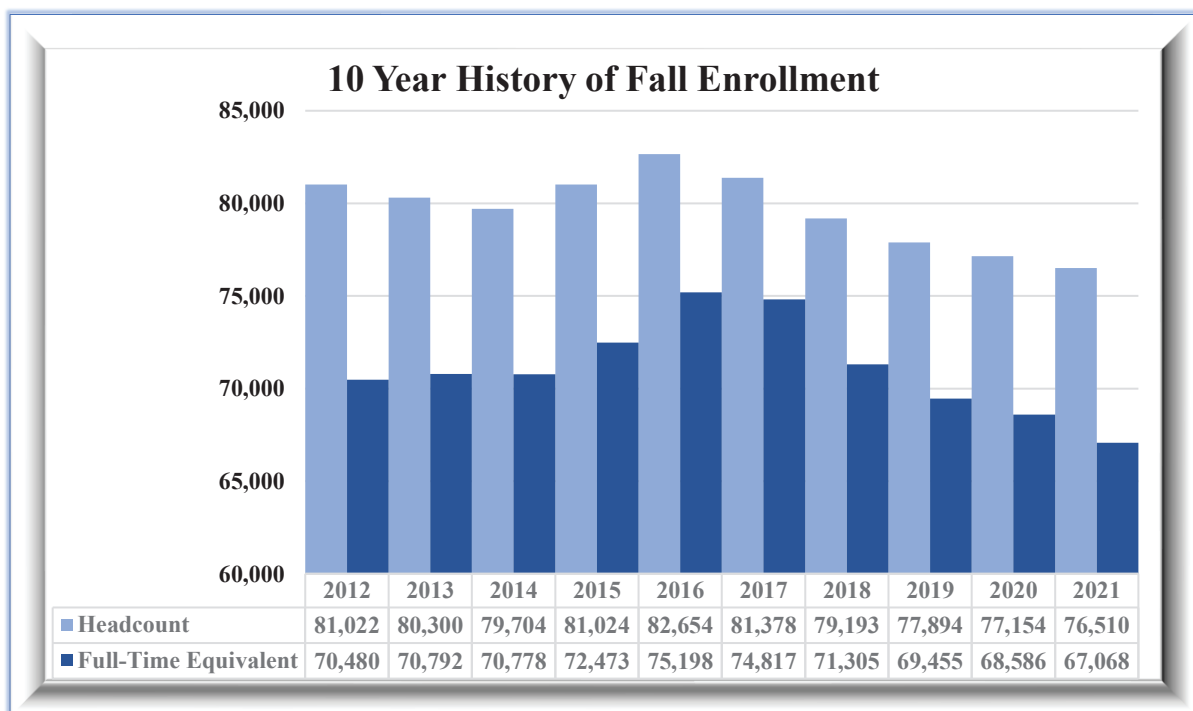
Financial Statements

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 year 2022 and includes all assets, deferred outflows, liabilities, and deferred inflows for all institutions within the IHL System. The difference between total assets, deferred outflows, total liabilities, and deferred inflows – 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 of the IHL System. 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 year ended June 30, 2022. 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 17.0% of total IHL System net revenues for fiscal year 2022, 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.



STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

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, and deferred inflows 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 provides a picture of the 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, and equipment 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)

| | June 30, 2021 | June 30, 2022 | Change 2021 to 2022 |
|---|------------------|-----------------|------------------------|
| Assets: | | | |
| Current assets | \$ 1,708,473,104 | 1,593,367,919 | (6.7)% |
| Capital assets, net | 4,460,199,426 | 4,606,960,130 | 3.3 |
| Other assets | 1,284,759,866 | 1,387,646,550 | 8.0 |
| Deferred outflows | 476,671,893 | 490,752,155 | 3.0 |
| Total assets and deferred outflows of resources | \$ 7,930,104,289 | 8,078,726,754 | 1.87 % |
| Liabilities: | | | |
| Current liabilities | \$ 737,194,628 | 635,609,005 | (13.8) |
| Noncurrent liabilities | 4,652,692,810 | 3,880,941,613 | (16.6) |
| Deferred inflows | 108,078,232 | 880,392,415 | 714.6 |
| Total liabilities and deferred inflows of resources | \$ 5,497,965,670 | 5,396,943,033 | (1.8)% |
| Net position (deficit): | | | |
| Investment in capital assets, net of debt | \$ 3,263,116,965 | 3,349,669,211 | 2.7 % |
| Restricted – nonexpendable | 197,382,615 | 185,522,926 | (6.0) |
| Restricted – expendable | 374,397,093 | 395,157,663 | 5.5 |
| Unrestricted | (1,402,758,054) | (1,248,566,079) | 11.0 |
| Total net position | \$ 2,432,138,619 | 2,681,783,721 | 10.3 % |

At June 30, 2022 and 2021, current assets totaled \$1.59 billion and \$1.71 billion, respectively, and consisted primarily of cash and cash equivalents, short-term investments and net receivables. Current assets decreased 6.7% (or \$115.1 million) from June 30, 2021 to 2022. Cash and cash equivalents, and short-term investments constituted approximately 70.2% of current assets as of June 30, 2022, while net receivables constituted

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

approximately 23.6% of current assets as of June 30, 2022. Approximately 45.9% of these net receivables are amounts due from gifts, contracts and grants, and the State of Mississippi for appropriations as of June 30, 2022, while 23.7% 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, 2022 and 2021, noncurrent assets totaled \$6.0 billion and \$5.7 billion, respectively, which included capital assets of \$4.6 billion and \$4.5 billion, respectively. Noncurrent cash and investments that are restricted externally by endowment arrangements or specific grant and contract arrangements approximated \$203.6 million at June 30, 2022. These amounts are reflected in net position expendable for scholarships and fellowships and other purposes in the statement of net position. There were no unspent bond proceeds at June 30, 2022. One other significant noncurrent asset of the IHL System is student notes receivable which equaled \$64.1 million at June 30, 2022. In total, noncurrent assets increased by 4.3% (or \$249.6 million). Net capital assets increased by 3.3%, or \$146.8 million, to \$4.6 billion at 2022. The IHL System's inventory of buildings has increased in pre-depreciation value by a total of \$1 billion since June 30, 2017. 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, 2022 and 2021, current liabilities equaled \$635.6 million and \$737.2 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 \$3.9 billion and \$4.7 billion, at June 30, 2022 and 2021, respectively. The IHL System's proportionate share of the collective net pension liability reported by PERS decreased by \$780.9 million (25%) as of June 30, 2022. The IHL System's proportionate share of the collective net OPEB liability reported by the State and School Employees' Life and Health Insurance Plan decreased by \$26.7 million (18.31%) as of June 30, 2022.

Deferred outflows of resources increased modestly in 2022 while deferred inflows of resources increased by \$772 million due to the implementation of GASB 87 *Leases*. The IHL System recorded \$417.1 million of pension-related deferred outflows at the end of fiscal year 2022, 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 addition, \$752 million of pension-related deferred inflows at June 30, 2022, were recorded related to the IHL System's proportionate share of collective deferred inflows reported by PERS. These deferred inflow amounts represent the difference between projected and actual investment earnings on pension plan assets during the measurement period, as well as differences between expected and actual experience with regard to economic and demographic factors.

Restricted nonexpendable net position equaled \$185.5 million at June 30, 2022, 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 decreased 6.0% (or \$11.9 million) from June 30, 2021 to 2022.

Restricted expendable net position equaled \$395.2 million at June 30, 2022, 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 5.5% (or \$20.8 million) from June 30, 2021 to 2022.

Unrestricted net position (deficit) equaled \$(1.25) billion at June 30, 2022, and represents those assets that are available to the IHL System for any lawful purpose. The value of unrestricted net position improved 11.0%

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

(or \$154.2 million) from June 30, 2021 to 2022. 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.

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 Change 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.

| Summary of Revenues, Expenses and Changes in Net Position (Condensed) | | | |
|--|------------------|---------------|--------------------------------|
| | 2021 | 2022 | Change 2021 to 2022 |
| Operating revenues | \$ 2,786,941,000 | 3,044,979,771 | 9.3 % |
| Operating expenses | 3,744,020,192 | 3,847,088,067 | 2.8 |
| Operating loss | (957,079,192) | (802,108,296) | (16.2) |
| Nonoperating revenues | \$ 1,081,842,228 | 937,246,927 | (13.4) |
| Income (loss) before other revenues, expenses, gains or losses | 124,763,036 | 135,138,631 | 8.3 |
| Other revenues, expenses, gains or losses | 108,396,458 | 114,506,471 | 5.6 |
| Change in net position | 233,159,494 | 249,645,102 | 7.1 |
| Net position, beginning of the year | 2,198,979,125 | 2,432,138,619 | 10.6 |
| Net position, end of the year | \$ 2,432,138,619 | 2,681,783,721 | 10.3 % |

Operating Revenues

Operating revenues for the IHL System equaled \$3.0 billion and \$2.8 billion for fiscal years 2022 and 2021, respectively. Operating revenues increased 9.3% (or \$258 million) during 2022. Major components of operating revenues are the UMMC patient care revenues (41.1% in 2022 and 42.2% in 2021), net tuition and fees (22.2% in 2022 and 23.3% in 2021), grants and contracts revenues (17.7% in 2022 and 16.3% in 2021), and sales and service revenues from auxiliary activities (10.3% in 2022 and 10.9% in 2021). The following table summarizes the IHL System's operating revenues for the past two fiscal years.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

| Operating Revenues | | | |
|---|-------------------------|----------------------|--------------------------------|
| | 2021 | 2022 | Change 2021 to 2022 |
| Tuition and fees, net | \$ 650,347,838 | 677,300,039 | 4.1 % |
| Grants and contracts | 455,390,620 | 539,365,631 | 18.4 |
| Federal appropriations | 15,519,984 | 14,800,675 | (4.6) |
| Sales and services of educational departments | 59,530,803 | 80,870,946 | 35.8 |
| Auxiliary enterprises, net | 303,503,843 | 312,545,905 | 3.0 |
| Patient care revenues | 1,176,245,589 | 1,251,077,962 | 6.4 |
| Other | 126,402,323 | 169,018,613 | 33.7 |
| Total operating revenues | <u>\$ 2,786,941,000</u> | <u>3,044,979,771</u> | <u>9.3 %</u> |

Net tuition and fee revenues increased 4.1% (or \$27 million) during 2022. In 2022, all but JSU increased tuition rates, on average, by \$260 (or 3.2%).

Grants and contracts revenue increased 18.4% (or \$84 million) during fiscal year 2022, primarily due to the \$62 million increase in federal grants and contracts, and timing differences in both federal and state funding of student aid, research, and other various grants and contracts.

Patient care revenues at UMMC increased 6.4%, or \$74.8 million from June 30, 2021 to 2022.

Operating Expenses

Operating expenses for the IHL System totaled \$3.8 billion and \$3.7 billion for fiscal years 2022 and 2021, respectively. Operating expenses increased a modest 2.8% (or \$103 million) during 2022. Personnel costs (including fringe benefits) were the largest expense component for the IHL System, representing 56.6% of the total in 2022 and 61.6% in 2021. Other major components include contractual services (15.3% in 2022 and 13.2% in 2021), commodities (12.3% in 2022 and 2021), and scholarships and fellowships (7.4% in 2022 and 5.9% in 2021). The following table summarizes the IHL System's operating expenses (by major object category) for the past two fiscal years.

| Operating Expenses | | | |
|-------------------------------|-------------------------|----------------------|--------------------------------|
| | 2021 | 2022 | Change 2021 to 2022 |
| By major object category: | | | |
| Salaries and wages | \$ 1,676,015,889 | 1,731,655,127 | 3.3 % |
| Fringe benefits | 631,512,198 | 444,696,977 | (29.6) |
| Travel | 16,295,965 | 43,247,698 | 165.4 |
| Contractual services | 493,488,217 | 590,280,329 | 19.6 |
| Utilities | 64,697,178 | 82,054,505 | 26.8 |
| Scholarships and fellowships | 221,826,245 | 286,515,653 | 29.2 |
| Commodities | 462,118,373 | 474,328,091 | 2.6 |
| Depreciation and amortization | 170,848,756 | 190,819,779 | 11.7 |
| Other | 7,217,371 | 3,489,908 | (51.6) |
| Total operating expenses | <u>\$ 3,744,020,192</u> | <u>3,847,088,067</u> | <u>2.8 %</u> |

The IHL System's personnel expenses decreased in 2022 (5.7%, or \$131.2 million). UMMC was able to reduce personnel costs by \$34.7 million in 2022. All institutions experienced decreases in personnel costs in

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

2022. Travel expenses experienced a significant increase, \$27 million or 165.4%, after two years of steady decline. Contractual services increased 19.6%, or \$96.8 million. The cost for commodities continues to rise, 2.6% (or \$12.2 million) in 2022. Scholarship and fellowship expenses increased 29.2%, or \$64.7 million, from 2021 to 2022.

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.

| Operating Expenses | | | |
|-------------------------------------|-------------------------|----------------------|--------------------------------|
| | 2021 | 2022 | Change 2021 to 2022 |
| By function: | | | |
| Instruction | \$ 708,276,802 | 659,968,760 | (6.8)% |
| Research | 340,001,037 | 378,964,397 | 11.5 |
| Public service | 171,766,271 | 176,410,298 | 2.7 |
| Academic support | 168,004,666 | 158,428,564 | (5.7) |
| Student services | 90,556,891 | 96,673,649 | 6.8 |
| Institutional support | 361,613,088 | 322,249,724 | (10.9) |
| Operations and maintenance of plant | 183,463,518 | 201,203,141 | 9.7 |
| Student aid | 236,454,524 | 285,645,522 | 20.8 |
| Auxiliary enterprises | 252,957,703 | 290,072,412 | 14.7 |
| Depreciation and amortization | 170,848,756 | 190,819,779 | 11.7 |
| Hospital | 1,145,383,790 | 1,176,207,392 | 2.7 |
| Other | 1,602,133 | 1,691,621 | 5.6 |
| Eliminations | (86,908,987) | (91,247,192) | 5.0 |
| Total operating expenses | \$ <u>3,744,020,192</u> | <u>3,847,088,067</u> | <u>2.8 %</u> |

Funding for the Instruction function continues to be one of the IHL System's highest priorities. While instruction costs decreased by 6.8% (or \$48 million) in 2022, it still maintained an approximate 20% share of total operations. Institutional research (internal and external) and public service costs have always commanded one of the System's primary cost missions. In 2022, research experienced an 11% increase (\$39 million) over prior year; these costs represent approximately 14.4% of the IHL System's total focus during 2022. Institutional support costs typically present the functions of the executive management department, general administration, logistical support services, computing, public relations and development. These costs decreased by 10.9% (or \$39.4 million) 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 14.7% (\$37.1 million) in fiscal year 2022. Student Aid expenses experienced a sharp increase of \$49.2 million, or 20.8%. Finally, hospital expenses remained steady at \$1.2 billion. The hospital operations contribution ratio improved from 71% to 75%.

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

Capital Asset and Debt Administration

At June 30, 2022 and 2021, the IHL System had approximately \$4.6 billion and \$4.5 billion, respectively, invested in a broad range of capital assets. These assets comprise land, construction in progress, livestock, buildings and improvements (infrastructure), equipment and library books. They are stated net of accumulated depreciation/amortization. The following table summarizes the IHL System's capital assets for the past two fiscal years.

| Capital Asset Summary | | | |
|--|------------------|-----------------|------------------------|
| | 2021 | 2022 | Change 2021 to 2022 |
| Capital assets not being depreciated/amortized | \$ 409,918,465 | 496,119,089 | 21.0 % |
| Depreciable/amortizable capital assets: | | | |
| Improvements other than buildings | 523,879,514 | 537,431,932 | 2.6 |
| Buildings | 4,755,424,420 | 4,804,079,522 | 1.0 |
| Equipment | 969,076,502 | 983,447,633 | 1.5 |
| Leased assets | — | 132,889,845 | |
| Library books | 462,203,244 | 475,850,653 | 3.0 |
| Total depreciable/amortizable capital assets | 6,710,583,680 | 6,933,699,585 | 3.3 |
| Total cost of capital assets | 7,120,502,145 | 7,429,818,674 | 4.3 |
| Less accumulated depreciation/amortization | (2,660,302,719) | (2,822,858,544) | 6.1 |
| Capital assets, net | \$ 4,460,199,426 | 4,606,960,130 | 3.3 % |

Non-depreciable/amortizable capital assets equaled \$496 million and \$410 million at June 30, 2022 and 2021, respectively. These assets principally consisted of land and construction in progress. The \$86 million increase in 2022 was due to the addition of CIP projects.

At June 30, 2022 and 2021, the IHL System had \$1.3 billion and \$1.2 billion, respectively, in bonded debt, notes payable and lease liabilities. This represents a 5% (\$60.5 million) increase in 2022. The following table summarizes the IHL System's long-term debt for the past two fiscal years.

| Long-Term Debt Summary | | | |
|--------------------------------------|------------------|---------------|------------------------|
| | 2021 | 2022 | Change 2021 to 2022 |
| Bonds payable | \$ 1,203,621,565 | 1,151,530,267 | (4.3)% |
| Notes payable and financed purchases | 10,767,827 | 13,803,408 | 28.2 |
| Capital lease obligations | 6,394,227 | — | (100.0) |
| Lease liability | — | 115,969,533 | |
| Total long-term debt | \$ 1,220,783,619 | 1,281,303,208 | 5.0 % |

Bonded debt decreased 4.3% (or \$52.1 million) in 2022. During fiscal year 2022, the JSU EBC issued \$42,380,000 of Series 2021A taxable convertible revenue refunding bonds and \$6,295,000 of Series 2021B taxable revenue refunding bonds to refund a portion of the outstanding maturities of the \$57,595,000 Series 2015A revenue bonds and \$6,000,000 Series 2017 revenue refunding bond.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

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 2018 through 2022.

| Designated Revenues¹ and Unrestricted Net Positions (excludes UMMC, Board Office, and MCVS) | | | | | |
|---|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| | Years ended June 30, | | | | |
| | 2018 | 2019 | 2020 | 2021 | 2022 |
| Tuition, net ² | \$ 606,693,893 | 620,658,969 | 620,923,011 | 613,221,706 | 638,637,295 |
| Sales and services | 62,469,346 | 66,708,030 | 57,514,245 | 57,399,481 | 78,926,608 |
| Auxiliary enterprises, net ² | 293,824,703 | 296,965,608 | 272,846,066 | 298,444,150 | 307,701,350 |
| Other ³ | 41,072,784 | 53,384,691 | 52,735,117 | 55,455,591 | 64,907,297 |
| Sub-total | 1,004,060,726 | 1,037,717,298 | 1,004,018,439 | 1,024,520,928 | 1,090,172,550 |
| State appropriations | 460,659,547 | 461,013,005 | 477,248,168 | 465,521,243 | 485,292,014 |
| Unrestricted net positions ⁴ | — | — | — | — | — |
| Total | <u>\$ 1,464,720,273</u> | <u>1,498,730,303</u> | <u>1,481,266,607</u> | <u>1,490,042,171</u> | <u>1,575,464,564</u> |

¹ 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.

² Tuition and auxiliary enterprise revenues are net of scholarship allowances in the form of reduced tuition, room and board.

³ Other designated revenues include federal appropriations, other operating revenues, and interest earned on loans to students.

⁴ The unrestricted net positions of \$(685,017,873) for 2018, \$(616,469,699) for 2019, \$(572,666,659) for 2020, \$(447,531,102) for 2021, and \$(345,796,497) for 2022, 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 assets fund 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 2022 fiscal year with an anticipated systemwide operating budget increase of \$238.7 million. Fiscal year 2022 closed strong with a \$250 million net increase (see the SRECNP summary table on page 9 of management discussion and analysis), although actual revenues fell short of budgeted expectations due to effects of the COVID-19 pandemic. For fiscal year 2023, general education funding from the State of Mississippi will increase by 30% (or \$112.4 million), and the IHL system expects tuition and auxiliary revenues to be flat. In 2023, state appropriated revenues will comprise approximately 31.9% of the total E&G budget, while self-generated tuition revenues will approximate 66% 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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Management's Discussion and Analysis (Unaudited)

June 30, 2022

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. 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.

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 compliment 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

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BASIC FINANCIAL STATEMENTS

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
STATEMENT OF NET POSITION
JUNE 30, 2022

| | 2022 |
|---|--------------------------------|
| ASSETS AND DEFERRED OUTFLOWS | |
| CURRENT ASSETS | |
| Cash and cash equivalents | \$ 716,783,822 |
| Short term investments | 401,114,761 |
| Accounts receivable, net | 376,761,717 |
| Student notes receivable, net | 17,197,864 |
| Inventories | 42,289,218 |
| Prepaid expenses | 29,759,087 |
| Other current assets | 9,461,450 |
| Total current assets | <u>1,593,367,919</u> |
| NONCURRENT ASSETS | |
| Restricted cash and cash equivalents | 139,803,212 |
| Restricted short-term investments | 1,748,389 |
| Endowment investments | 357,303,102 |
| Other long-term investments | 744,470,456 |
| Student notes receivable, net | 64,067,443 |
| Beneficial interest in irrevocable trust | 38,316,824 |
| Capital assets, net | 4,606,960,130 |
| Other noncurrent assets | 41,937,124 |
| Total noncurrent assets | <u>5,994,606,680</u> |
| Total assets | <u>7,587,974,599</u> |
| DEFERRED OUTFLOWS OF RESOURCES | <u>490,752,155</u> |
| Total assets and deferred outflows of resources | <u><u>\$ 8,078,726,754</u></u> |
| LIABILITIES, DEFERRED INFLOWS AND NET POSITION | |
| LIABILITIES | |
| CURRENT LIABILITIES | |
| Accounts payable and accrued liabilities | \$ 310,504,813 |
| Unearned revenues | 132,243,572 |
| Accrued leave liabilities - current portion | 14,338,611 |
| Long-term liabilities - current portion | 84,125,122 |
| Other current liabilities | 94,396,887 |
| Total current liabilities | <u>635,609,005</u> |
| NONCURRENT LIABILITIES | |
| Accrued leave liabilities | 123,693,082 |
| Deposits refundable | 1,833,303 |
| Long-term liabilities | 1,259,595,474 |
| Net pension liability | 2,342,156,187 |
| Net OPEB liability | 119,272,015 |
| Other noncurrent liabilities | 34,391,552 |
| Total noncurrent liabilities | <u>3,880,941,613</u> |
| Total liabilities | <u>4,516,550,618</u> |
| DEFERRED INFLOWS OF RESOURCES | <u>880,392,415</u> |
| Total liabilities and deferred inflows of resources | <u>5,396,943,033</u> |
| NET POSITION | |
| Net investment in capital assets | 3,349,669,211 |
| Restricted for | |
| Nonexpendable | |
| Scholarships and fellowships | 26,681,590 |
| Research | 4,810,208 |
| Other purposes | 154,031,128 |
| Expendable | |
| Scholarships and fellowships | 46,649,344 |
| Research | 88,401,299 |
| Capital projects | 21,786,343 |
| Debt service | 22,578,014 |
| Loans | 58,795,764 |
| Other purposes | 156,946,899 |
| Unrestricted | <u>(1,248,566,079)</u> |
| Total net position | <u><u>\$ 2,681,783,721</u></u> |

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
DISCRETELY PRESENTED COMPONENT UNIT --
MISSISSIPPI STATE UNIVERSITY FOUNDATION, INC.
Statement of Financial Position
June 30, 2022**

| | 2022 |
|---|------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 1,943,067 |
| Restricted cash | 4,413,657 |
| Restricted short-term investments | 4,012,633 |
| Accrued interest, other receivables and prepaid assets | 147,878 |
| Receivable from MSU Alumni Association | 156,188 |
| Pledges receivable, net | 44,085,232 |
| Investments | 628,774,707 |
| Present value of amounts due from externally managed trusts | 54,819,357 |
| Land, buildings, and equipment, net | <u>13,932,075</u> |
| Total assets | <u><u>\$ 752,284,794</u></u> |
| LIABILITIES AND NET ASSETS | |
| LIABILITIES | |
| Accounts payable and accrued liabilities | \$ 2,151,824 |
| Agency payable | 8,426,290 |
| Liabilities under split interest agreements | 8,393,252 |
| Deferred revenue | 2,049,295 |
| Payable to Mississippi State University | 389,474 |
| Note payable | <u>2,667,133</u> |
| Total liabilities | <u>24,077,268</u> |
| NET ASSETS | |
| Without donor restrictions: | |
| Net assets attributable to the Foundation | 58,072,588 |
| Net assets attributable to noncontrolling interest | <u>45,425,424</u> |
| Total net assets without donor restrictions | 103,498,012 |
| With donor restrictions | <u>624,709,514</u> |
| Total net assets | <u>728,207,526</u> |
| Total liabilities and net assets | <u><u>\$ 752,284,794</u></u> |

See accompanying notes to financial statements.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
DISCRETELY PRESENTED COMPONENT UNIT --
THE UNIVERSITY OF MISSISSIPPI FOUNDATION
Statement of Financial Position
June 30, 2022**

| | 2022 |
|---|------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 8,037,212 |
| Pledges receivable, net | 77,561,666 |
| Investments | 581,897,497 |
| Beneficial interest in remainder trust | 10,390,906 |
| Property and equipment, net | 1,831,075 |
| Other assets | <u>1,419,302</u> |
| Total assets | <u><u>\$ 681,137,658</u></u> |
| LIABILITIES AND NET ASSETS | |
| LIABILITIES | |
| Funds held for others | \$ 24,831,031 |
| Liabilities under remainder trusts and gift annuities | 4,050,056 |
| Other liabilities | <u>3,987,935</u> |
| Total liabilities | <u>32,869,022</u> |
| NET ASSETS | |
| Without donor restrictions | 19,060,324 |
| With donor restrictions | <u>629,208,312</u> |
| Total net assets | <u>648,268,636</u> |
| Total liabilities and net assets | <u><u>\$ 681,137,658</u></u> |

See accompanying notes to financial statements.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
DISCRETELY PRESENTED COMPONENT UNIT --
THE UNIVERSITY OF SOUTHERN MISSISSIPPI FOUNDATION
Statement of Financial Position
June 30, 2022**

| | 2022 |
|--|-----------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 3,453,276 |
| Accrued earnings | 93,215 |
| Prepaid assets and other receivables | 282,023 |
| Pledges receivable, net | 2,168,021 |
| Investments | 132,382,433 |
| Cash surrender value of life insurance | 2,775,374 |
| Amounts due from externally managed trusts | 10,266,352 |
| Property and equipment, net | 52,163 |
| Total assets | <u>\$ 151,472,857</u> |
| LIABILITIES AND NET ASSETS | |
| LIABILITIES | |
| Accounts payable and accrued expenses | \$ 1,062,133 |
| Gift annuities payable | 60,174 |
| Total liabilities | <u>1,122,307</u> |
| NET ASSETS | |
| Without donor restrictions | 14,652,167 |
| With donor restrictions | <u>135,698,383</u> |
| Total net assets | <u>150,350,550</u> |
| Total liabilities and net assets | <u>\$ 151,472,857</u> |

See accompanying notes to financial statements.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2022

| | 2022 |
|---|-------------------------|
| OPERATING REVENUES | |
| Tuition and fees | \$ 1,015,181,390 |
| Less scholarship allowances | (330,583,182) |
| Less bad debt expense | (7,298,169) |
| Net tuition and fees | 677,300,039 |
| Federal appropriations | 14,800,675 |
| Federal grants and contracts | 411,699,541 |
| State grants and contracts | 38,101,853 |
| Nongovernmental grants and contracts | 89,564,237 |
| Sales and services of educational departments | 80,870,946 |
| Auxiliary enterprises: | |
| Student housing | 105,974,926 |
| Food services | 33,653,311 |
| Bookstore | 5,830,983 |
| Athletics | 165,126,886 |
| Other auxiliary revenues | 38,028,477 |
| Less auxiliary enterprise scholarship allowances | (36,068,678) |
| Interest earned on loans to students | 1,706,807 |
| Patient care revenues, net | 1,251,077,962 |
| Other operating revenues, net | 167,311,806 |
| Total operating revenues | 3,044,979,771 |
| OPERATING EXPENSES | |
| Salaries and wages | 1,731,655,127 |
| Fringe benefits | 444,696,977 |
| Travel | 43,247,698 |
| Contractual services | 590,280,329 |
| Utilities | 82,054,505 |
| Scholarships and fellowships | 286,515,653 |
| Commodities | 474,328,091 |
| Depreciation and amortization | 190,819,779 |
| Other operating expenses | 3,489,908 |
| Total operating expenses | 3,847,088,067 |
| Operating loss | (802,108,296) |
| NONOPERATING REVENUES (EXPENSES) | |
| State appropriations | 711,211,081 |
| Gifts and grants | 336,932,350 |
| Investment income, net of investment expense | (68,563,887) |
| Interest expense on capital asset-related debt | (41,887,698) |
| Other nonoperating revenues | 42,850,624 |
| Other nonoperating expenses | (43,295,543) |
| Total nonoperating revenues, net | 937,246,927 |
| Income (loss) before other revenues, expenses, gains and losses | 135,138,631 |
| OTHER REVENUES, EXPENSES, GAINS AND LOSSES | |
| Capital grants and gifts | 20,324,424 |
| State appropriations restricted for capital purposes | 97,711,507 |
| Additions to permanent endowments | 29,141 |
| Other additions | 1,615,233 |
| Other deletions | (5,173,834) |
| CHANGE IN NET POSITION | 249,645,102 |
| Net position, beginning of the year | 2,432,138,619 |
| NET POSITION, END OF THE YEAR | <u>\$ 2,681,783,721</u> |

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
DISCRETELY PRESENTED COMPONENT UNIT --
MISSISSIPPI STATE UNIVERSITY FOUNDATION, INC.
Statement of Activities
Year ended June 30, 2022**

| | Without donor restrictions | With donor restrictions | Total |
|---|---------------------------------------|------------------------------------|--------------------|
| REVENUES AND SUPPORT | | | |
| Contributions | \$ 13,685,516 | 48,678,919 | 62,364,435 |
| Net investment loss | (4,954,369) | (67,401,712) | (72,356,081) |
| Change in value of split interest agreements | — | (9,845,714) | (9,845,714) |
| Other | 5,963,215 | 335,889 | 6,299,104 |
| Net assets released from restrictions | 32,041,958 | (32,041,958) | — |
| Total revenues, gains (losses) and other support | 46,736,320 | (60,274,576) | (13,538,256) |
| EXPENDITURES | | | |
| Program services: | | | |
| Contributions and support for Mississippi State University | 36,925,141 | — | 36,925,141 |
| Contributions and support for Bulldog Club | 1,707,478 | — | 1,707,478 |
| Contributions and support for MSU Alumni Association | 1,037,584 | — | 1,037,584 |
| Total program services | 39,670,203 | — | 39,670,203 |
| Supporting services: | | | |
| General administrative | 5,818,510 | — | 5,818,510 |
| Fund raising | 4,376,702 | — | 4,376,702 |
| Total supporting services | 10,195,212 | — | 10,195,212 |
| Total expenditures | 49,865,415 | — | 49,865,415 |
| Change in net assets before noncontrolling interests | (3,129,095) | (60,274,576) | (63,403,671) |
| Payments to noncontrolling interests | (907,296) | — | (907,296) |
| CHANGE IN NET ASSETS | (4,036,391) | (60,274,576) | (64,310,967) |
| Net assets, beginning of the year | 107,534,403 | 684,984,090 | 792,518,493 |
| NET ASSETS, END OF THE YEAR | <u>\$ 103,498,012</u> | <u>624,709,514</u> | <u>728,207,526</u> |

See accompanying notes to financial statements.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
DISCRETELY PRESENTED COMPONENT UNIT --
THE UNIVERSITY OF MISSISSIPPI FOUNDATION
Statement of Activities
Year ended June 30, 2022**

| | Without donor restrictions | With donor restrictions | Total |
|--|---------------------------------------|------------------------------------|--------------------|
| REVENUES AND SUPPORT | | | |
| Contributions, gifts and bequests | \$ 3,139,109 | 57,988,557 | 61,127,666 |
| Investment return, net | (2,137,403) | (45,763,381) | (47,900,784) |
| Change in value of split interest agreements | — | (752,749) | (752,749) |
| Gift management fees | 1,944,825 | (1,944,825) | — |
| Development fees | 1,555,860 | (1,555,860) | — |
| Other income | 996,740 | 1,410,195 | 2,406,935 |
| Total revenues, gains (losses) and other support | 5,499,131 | 9,381,937 | 14,881,068 |
| Net assets released from restrictions/ redesignated by donor: | | | |
| Appropriation from donor endowment | 11,327,992 | (11,327,992) | — |
| Satisfaction of program restrictions | 29,944,303 | (29,944,303) | — |
| EXPENDITURES | | | |
| Support for University activities: | | | |
| Academic | 5,635,814 | — | 5,635,814 |
| Scholarship | 9,397,619 | — | 9,397,619 |
| Programmatic | 18,624,347 | — | 18,624,347 |
| University of Mississippi Medical Center | 7,869,403 | — | 7,869,403 |
| General and administrative expenses | 2,943,029 | — | 2,943,029 |
| Fund-raising expenses | 2,547,213 | — | 2,547,213 |
| Total expenses | 47,017,425 | — | 47,017,425 |
| CHANGE IN NET ASSETS | (245,999) | (31,890,358) | (32,136,357) |
| Net assets, beginning of the year | 19,306,323 | 661,098,670 | 680,404,993 |
| NET ASSETS, END OF THE YEAR | <u>\$ 19,060,324</u> | <u>629,208,312</u> | <u>648,268,636</u> |

See accompanying notes to financial statements.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
DISCRETELY PRESENTED COMPONENT UNIT --
THE UNIVERSITY OF SOUTHERN MISSISSIPPI FOUNDATION
Statement of Activities
Year ended June 30, 2022**

| | Without donor restrictions | With donor restrictions | Total |
|---|---------------------------------------|------------------------------------|--------------------|
| REVENUES AND SUPPORT | | | |
| Contributions | \$ 1,833,195 | 5,826,369 | 7,659,564 |
| Net investment loss | (1,740,563) | (11,944,342) | (13,684,905) |
| Loss on externally managed trusts | — | (605,577) | (605,577) |
| Change in value of split interest agreements | — | (3,834,760) | (3,834,760) |
| Change in value - other | 565 | 12,146 | 12,711 |
| Other | 683,582 | 46,300 | 729,882 |
| Total revenues, gains (losses) and other support | 776,779 | (10,499,864) | (9,723,085) |
| Changes in restrictions: | | | |
| Change in restriction by donors | (30,000) | 30,000 | — |
| Net assets released from restrictions | 11,093,577 | (11,093,577) | — |
| EXPENDITURES | | | |
| Program services: | | | |
| Contributions and support for The University of Southern Mississippi | 12,025,607 | — | 12,025,607 |
| Supporting services: | | | |
| General and administrative | 1,544,525 | — | 1,544,525 |
| Fund-raising | 1,213,245 | — | 1,213,245 |
| Total expenses | 14,783,377 | — | 14,783,377 |
| CHANGE IN NET ASSETS | (2,943,021) | (21,563,441) | (24,506,462) |
| Net assets, beginning of the year | 17,595,188 | 157,261,824 | 174,857,012 |
| NET ASSETS, END OF THE YEAR | <u>\$ 14,652,167</u> | <u>135,698,383</u> | <u>150,350,550</u> |

See accompanying notes to financial statements.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

| | 2022 |
|---|-----------------|
| OPERATING ACTIVITIES | |
| Tuition and fees | \$ 664,752,898 |
| Grants and contracts | 521,787,333 |
| Sales and services of educational departments | 80,888,952 |
| Payments to suppliers | (1,112,917,298) |
| Payments to employees for salaries and benefits | (2,253,420,546) |
| Payments for utilities | (81,991,294) |
| Payments for scholarships and fellowships | (287,415,394) |
| Loans issued to students | (7,864,674) |
| Collection of loans from students | 15,511,596 |
| Federal loan program receipts | 435,195,037 |
| Federal loan program disbursements | (440,410,940) |
| Auxiliary enterprise charges: | |
| Student housing | 87,504,949 |
| Food services | 30,023,773 |
| Bookstore | 5,196,834 |
| Athletics | 162,518,007 |
| Other auxiliary enterprises | 20,959,936 |
| Patient care services | 1,211,040,883 |
| Interest earned on loans to students | 1,160,550 |
| Other receipts | 181,004,753 |
| Other payments | (16,480,262) |
| Net cash used in operating activities | (782,954,907) |
| NONCAPITAL FINANCING ACTIVITIES | |
| State appropriations | 707,180,794 |
| Gifts and grants for other than capital purposes | 338,385,231 |
| Private gifts for endowment purposes | 216,807 |
| Other sources | 12,375,089 |
| Other uses | (5,928,476) |
| Net cash provided by noncapital financing activities | 1,052,229,445 |
| CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Proceeds from capital debt | — |
| Cash paid for capital assets | (182,787,105) |
| Capital appropriations received | 69,184,303 |
| Capital grants and contracts received | (18,993,315) |
| Proceeds from sales of capital assets | 148,789 |
| Principal paid on capital debt and leases | (68,210,686) |
| Interest paid on capital debt and leases | (45,589,613) |
| Other sources | 5,124,163 |
| Other uses | (5,233,350) |
| Net cash used in capital and related financing activities | (246,356,814) |
| INVESTING ACTIVITIES | |
| Proceeds from sales and maturities of investments | 385,956,979 |
| Interest received on investments | 1,511,382 |
| Purchases of investments | (656,041,352) |
| Net cash provided by (used in) investing activities | (268,572,991) |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | (245,655,267) |
| Cash and cash equivalents, beginning of the year | 1,102,242,301 |
| CASH AND CASH EQUIVALENTS, END OF THE YEAR | \$ 856,587,034 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022

| | 2022 |
|---|------------------------------|
| RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES | |
| Operating loss | \$ (802,108,296) |
| Adjustments to reconcile operating loss to net cash used in operating activities: | |
| Depreciation and amortization expense | 190,819,779 |
| Self-insured claims expense | 9,181,275 |
| Provision for uncollectible receivables | 145,890,128 |
| Other | (2,449,398) |
| Changes in Assets and Liabilities: | |
| (Increase) Decrease in Assets: | |
| Receivables, Net | (158,402,746) |
| Inventories | (218,593) |
| Prepaid Expenses | (6,613,772) |
| Loans to Students | (29,404) |
| Deferred outflows of resources | (15,711,763) |
| Other Assets | (504,643) |
| Increase (Decrease) in Liabilities: | |
| Accounts Payables and Accrued Liabilities | (14,501,694) |
| Unearned Revenue | (8,032,010) |
| Deposits Refundable | (86,500) |
| Accrued Leave Liability | (2,990,389) |
| Net pension liability | (780,854,048) |
| Net OPEB liability | (26,730,193) |
| Deferred inflows of resources | 774,835,499 |
| Other Liabilities | (84,448,139) |
| Total Adjustments | <u>19,153,389</u> |
| Net cash used in operating activities | <u>\$ (782,954,907)</u> |
| Reconciliation of cash and cash equivalents: | |
| Current assets - cash and cash equivalents | \$ 716,783,822 |
| Noncurrent assets - restricted cash and cash equivalents | <u>139,803,212</u> |
| Cash and cash equivalents, end of the year | <u><u>\$ 856,587,034</u></u> |
| Noncash capital related financing and investing activities: | |
| Gifts and contributions of capital assets | 4,541,643 |
| Right-to-use assets under lease obligations | 132,889,845 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 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 |

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:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(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 year ended June 30, 2022, support distributions were as follows:

| | |
|---|---------------|
| Mississippi State University Foundation, Inc. | \$ 36,925,141 |
| University of Mississippi Foundation | 41,527,183 |
| University of Southern Mississippi Foundation | 12,025,607 |

(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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(d) New Accounting Standards

On June 30, 2022, the IHL System adopted GASB Statement No. 87, *Leases*. This standard establishes the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use leased asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The IHL System adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This standard establishes accounting requirements for interest cost incurred before the end of a construction period. Such costs should now be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The Statement reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

(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 May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. The original effective date of this Statement was for reporting periods beginning after December 15, 2020. This Statement is now effective for reporting periods beginning after December 15, 2021.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. As a result of global reference rate reform, the London Interbank Offered Rate (LIBOR) is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates. The removal of LIBOR as an appropriate benchmark interest rate was effective for reporting periods ending after December 31, 2021 with all other requirements of this Statement effective for reporting periods beginning after June 15, 2020. This statement is now effective for reporting periods beginning after June 15, 2021.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in an exchange or exchange-like transaction. The effective date of this statement is for reporting periods beginning after June 15, 2022.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. SBITAs provide governments with access to vendors' IT software and associated tangible capital assets for subscription payments without granting perpetual license or title to those assets. A SBITA is defined as a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. The effective date of this statement is for fiscal years beginning after June 15, 2022.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The primary objectives of this statement are to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans as fiduciary component units in fiduciary fund financial statements; and enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans that meet the definition of a pension plan and for benefits provided through those plans.

In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. The primary objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing both practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023.

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

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 claims 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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Management believes that liabilities established for these unpaid claims at June 30, 2022 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.

(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 Notes Receivable, Net

Student notes 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 paid 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 Short-Term Investments

Cash, cash equivalents and short-term 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.

(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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

Capital assets, which include land, buildings, improvements, intangible right-to-use leased assets, equipment, library books, and vehicles are recorded at cost at the date of acquisition, or, if donated, at acquisition value at the date of donation. For movable property, the IHL System's capitalization policy includes all items with a unit cost of \$5,000 or more and an estimated useful life greater than one year. Renovations to buildings and improvements other than buildings, in excess of \$25,000, that significantly increase the value or extend the useful life of the structure are capitalized over a 20-year period. 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 expenditure categories. Right-to-use leased assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. See note 5 for additional details. The IHL System uses the composite method for library book depreciation if the books are considered to have a useful life of greater than one year. Expenditures for construction in progress are capitalized as incurred. Interest expense relating to construction is capitalized net of interest income earned on resources set aside for this purpose, if material.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(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 year ended June 30, 2022.

(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, and lease related deferred inflows, the unamortized amounts for gains on the refunding of bond 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 bond 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 from 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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(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 and lease obligations; (2) estimated amounts of proportionate share of net pension and OPEB liabilities; (3) estimated amounts for accrued compensated absences, deposits refundable, and other liabilities that will not be paid within the next fiscal year; and (4) other liabilities that, although payable within one year, are to be paid from funds that are classified as noncurrent assets.

(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 \$34.4 million as of June 30, 2022.

(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 managed as essentially self-supporting activities. Examples include residence halls, bookstore, convenience store, laundry, faculty and staff housing, food services and

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 one such 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's hospital and clinical service revenues are reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including contractual allowances and estimated retroactive adjustments under reimbursement programs with third-party payors, less an allowance for doubtful accounts. Retroactive adjustments are accrued in future periods as final settlements are determined.

Inpatient acute care services and substantially all outpatient services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. UMMC is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports and audits thereof by the Medicare and Medicaid intermediaries.

Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology for certain services and at prospectively determined rates for all other services. UMMC is reimbursed for cost reimbursable services at tentative rates with final settlement determined after submission of annual cost reports by UMMC and audits thereof by Medicaid fiscal intermediary.

Revenue from the Medicare and Medicaid programs accounted for approximately 29.9% and 25.8%, respectively, of UMMC's net patient service revenues for the year ended June 30, 2022. 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 will change by a material amount in the near term.

UMMC also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to UMMC under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

(ff) Hospital Reimbursement

The University of Mississippi Medical Center – Health System (UMMC – Health System) Medicare cost reports have been audited and settled by the fiscal intermediary through the cost reports filed for the year ended June 30, 2018 for the Jackson Campus, for the year ended June 30, 2020 for Holmes County Hospital, and for the year ended June 30, 2018 for UMMC Grenada.

Over nine years ago, the Division of Medicaid (DOM) notified all providers in the State of Mississippi of a change in the methodology used to reimburse outpatient services. DOM had adopted a payment methodology for outpatient services at a fixed cost to charge ratio that was increased each year by an inflationary index. At that time, DOM issued letters to all providers of an updated reimbursement percentage based on current cost data. DOM also stated its intention to apply the revised methodology retroactively to October 1, 2005. At June 30,

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

2022, UMMC – Health System maintains a reserve of approximately \$35.5 million for Medicaid rate recalculations, Medicaid DSH audits, and other adjustments for prior fiscal years.

Effective in fiscal year 2020, DOM went live with an at-risk model for a portion of the hospital access payments under the Mississippi Hospital Access Payments (MHAP) program. The state's responsibility under this program is to transition the MHAP to a quality-based program completely over the coming years. This new at-risk portion of MHAP, or QIPP (Quality Incentive Payment Program), puts 10% of hospitals' MHAP payments at risk. The program's current goal is to improve quality of care through the reduction of preventable hospital readmissions. Readmissions are measured quarterly against a pre-determined standard by DOM. UMMC continues to meet the standard requirement. There are no current reserves for the potential impact of underperformance; however, future performance may determine a need.

(gg) 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. 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.

(hh) 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 reflect the IHL System's total investment in capital assets, 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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 – Deposits

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 the investment 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. The IHL System had no investments exposed to custodial credit risk at June 30, 2022.

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, 2022 is as follows:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | |
|--|--------------------------------|
| Cash | \$ 716,783,822 |
| Restricted cash and cash equivalents | 139,803,212 |
| U.S. Treasury securities | 651,606,795 |
| U.S. government agency securities | 474,163,410 |
| Commercial mortgage backed securities | 1,300,526 |
| Collateralized mortgage obligations | 22,014,255 |
| Asset backed securities | 2,515,095 |
| Corporate bonds and notes | 5,842,575 |
| Municipal bonds | 9,686,699 |
| Fixed income mutual funds | 10,560,905 |
| Other fixed income securities | 9,931,824 |
| Certificates of deposit | 16,116,979 |
| Money market funds | 5,722,160 |
| Domestic equity securities | 24,027,841 |
| Global equity securities | 6,081,775 |
| Domestic equity mutual funds | 5,733,617 |
| International equity mutual funds | 30,275 |
| Equity long/short hedge funds | 92,432,726 |
| Private capital | 70,534,233 |
| Endowment Pool Balanced | 3,590,525 |
| Mississippi State Foundation Investment Pool | 43,532,469 |
| Miscellaneous | 49,212,024 |
| Total cash and investments | <u><u>\$ 2,361,223,742</u></u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

The following table presents 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, 2022:

| | Level 1 | Level 2 | Level 3 | Total |
|---|-----------------------|--------------------|----------------|-------------------------|
| Investment strategy: | | | | |
| Fixed income: | | | | |
| U.S. Treasury securities | \$ 641,205,311 | 10,401,484 | — | 651,606,795 |
| Fixed income mutual funds | 10,042,018 | 518,887 | — | 10,560,905 |
| U.S. government securities | 4,417,740 | 469,745,670 | — | 474,163,410 |
| Mortgage obligations and asset backed securities | — | 25,829,876 | — | 25,829,876 |
| Corporate bonds and notes | 4,600,885 | 1,241,690 | — | 5,842,575 |
| Certificates of deposit | — | 16,116,979 | — | 16,116,979 |
| Municipal bonds | 1,801,226 | 7,885,473 | — | 9,686,699 |
| Other fixed income securities | 9,735,599 | 196,225 | — | 9,931,824 |
| Money market funds | 4,927,402 | 794,758 | — | 5,722,160 |
| Total fixed income investments | <u>\$ 676,730,181</u> | <u>532,731,042</u> | <u>—</u> | <u>1,209,461,223</u> |
| Equity securities: | | | | |
| Domestic equity securities | 23,003,831 | 1,024,010 | — | 24,027,841 |
| Domestic equity mutual funds | 4,638,070 | 1,095,547 | — | 5,733,617 |
| Global equity securities | 5,658,153 | 423,622 | — | 6,081,775 |
| International equity mutual funds | 30,275 | — | — | 30,275 |
| Total equity securities | <u>\$ 33,330,329</u> | <u>2,543,179</u> | <u>—</u> | <u>35,873,508</u> |
| Investments measured at NAV as a practical expedient: | | | | |
| Equity long/short hedge funds | | | | \$ 92,432,726 |
| Private capital | | | | 70,534,233 |
| Mississippi State Foundation Investment Pool | | | | 43,532,469 |
| Endowed Pool II Balanced | | | | 3,590,525 |
| Other miscellaneous investments | | | | 49,212,024 |
| Total investments measured at NAV | | | | <u>259,301,977</u> |
| Total investments measured at fair value | | | | <u>\$ 1,504,636,708</u> |

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

| | Fair Value | Unfunded Commitments | Redemption frequency (if eligible) | Redemption notice period |
|--|-----------------------|-----------------------------|---|---------------------------------|
| Equity long/short hedge funds (1) | \$ 92,432,726 | — | Quarterly | 45-120 Days |
| Private capital (2) | 70,534,233 | 22,804,289 | Various | Various |
| Mississippi State Foundation Investment Pool | 43,532,469 | — | Daily | 1-3 Days |
| Endowed Pool II Balanced | 3,590,525 | — | Daily | 1-3 Days |
| Other miscellaneous investments (3) | <u>49,212,024</u> | 166,600 | Various | Various |
| Total investments measured at NAV | <u>\$ 259,301,977</u> | | | |

- (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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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.

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 the investment or collateral securities that are in 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. The IHL System had no investments exposed to custodial credit risk at June 30, 2022.

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, 2022, the IHL System had the following investments subject to interest rate risk:

| | Fair value | Years to maturity | | | |
|---------------------------------------|-------------------------|--------------------|--------------------|-------------------|-------------------|
| | | Less than 1 | 1 - 5 | 6 - 10 | More than 10 |
| U.S. Treasury securities | \$ 651,606,795 | 371,035,221 | 278,033,229 | 2,422,912 | 115,433 |
| U.S. government agency obligations | 474,163,410 | 29,327,948 | 368,141,721 | 69,734,439 | 6,959,302 |
| Commercial mortgage backed securities | 1,300,526 | 106,912 | — | 631,373 | 562,241 |
| Collateralized mortgage obligations | 22,014,255 | 77,672 | 1,720,627 | 1,610,899 | 18,605,057 |
| Asset backed securities | 2,515,095 | — | 396,313 | — | 2,118,782 |
| Corporate bonds and notes | 5,842,575 | 357,237 | 1,913,867 | 1,436,374 | 2,135,098 |
| Certificates of deposit | 16,116,979 | 9,472,230 | 6,150,841 | 493,908 | — |
| Municipal bonds | 9,686,699 | 2,256,862 | 5,078,768 | 1,659,938 | 691,130 |
| Other fixed income securities | 9,931,824 | — | 678,610 | 5,935,409 | 3,317,805 |
| Fixed income mutual funds | 10,560,905 | 5,619,732 | 1,565,356 | 2,391,148 | 984,669 |
| Total | <u>\$ 1,203,739,063</u> | <u>418,253,814</u> | <u>663,679,332</u> | <u>86,316,400</u> | <u>35,489,517</u> |

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

As of June 30, 2022, the IHL System had the following investments recorded at fair value subject to credit risk:

| | |
|--|-----------------------|
| Credit rating: | |
| AAA | \$ 39,397,210 |
| Aaa | 104,663,563 |
| Aa2 | 5,456,921 |
| Aa3 | 575,092 |
| AA | 4,766,703 |
| A1 | 5,847 |
| A2 | 55,365 |
| A3 | 136,269 |
| A | 3,824,755 |
| AA+ | 286,828,263 |
| BAA | 59,046 |
| B | 999,463 |
| BB | 1,714,906 |
| BBB | 4,223,163 |
| CCC | 404,336 |
| Not rated, or rating unavailable | 82,904,387 |
| Total investments subject to credit risk | <u>\$ 536,015,289</u> |

| | |
|--|-------------------------|
| Cash and Investments excluded from credit risk disclosure: | |
| Cash | \$ 716,783,822 |
| Restricted cash and cash equivalents | 139,803,212 |
| U.S. Treasury securities | 651,606,795 |
| Certificates of deposit | 16,116,979 |
| Money market funds | 5,722,160 |
| Equity securities | 35,873,508 |
| Investments measured at NAV | 259,301,977 |
| Total investments excluded from credit risk disclosure | <u>1,825,208,453</u> |
| Total cash and investments | <u>\$ 2,361,223,742</u> |

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

As of June 30, 2022, the IHL System had the following issuers holding investments recorded at fair value that exceeded 5% of total investments:

| Issuer | Fair value | Percentage |
|--------------------------------|-------------------|-------------------|
| U.S. Treasury securities | \$ 651,606,795 | 43.92% |
| Federal Home Loan Bank notes | 197,147,072 | 13.29% |
| Federal Farm Credit Bank notes | 140,332,799 | 9.46% |

Foreign Currency Risk

Foreign currency risk is defined as the risk that changes in exchange rates will adversely affect the fair value of an investment. 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 \$38.7 million at June 30, 2022.

Note 3

Accounts Receivable, net

Accounts receivable consisted of the following at June 30, 2022:

| | June 30, 2022 | Current Portion | Non-current Portion |
|--|--------------------------|----------------------------|--------------------------------|
| Student tuition | \$ 139,197,638 | 139,197,638 | — |
| Auxiliary enterprises and other operating activities | 37,154,293 | 37,154,293 | — |
| Contributions and gifts | 725,783 | 725,783 | — |
| Federal, state, and private grants and contracts | 157,086,442 | 157,086,442 | — |
| State Appropriations | 15,227,323 | 15,227,323 | — |
| Accrued Interest | 3,553,264 | 3,553,264 | — |
| Patient Income | 656,581,483 | 656,581,483 | — |
| Accrued lease receivable | 43,392,461 | 4,600,387 | 38,792,074 |
| Other | 34,105,561 | 22,669,055 | 11,436,506 |
| Total accounts receivable | 1,087,024,248 | 1,036,795,668 | 50,228,580 |
| Less bad debt provision | (656,131,573) | (656,131,573) | — |
| Less elimination entry | (13,375,623) | (3,902,378) | (9,473,245) |
| Net accounts receivable | <u>\$ 417,517,052</u> | <u>376,761,717</u> | <u>40,755,335</u> |

Note 4

Notes Receivable from Students

Notes 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 notes receivable held by the IHL System as of June 30, 2022:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | Interest Rates | June 30, 2022 | Current Portion | Non-current Portion |
|--------------------------------------|---------------------------|--------------------------|----------------------------|--------------------------------|
| Perkins student loans | 3% to 9% | \$ 32,057,168 | 7,411,888 | 24,645,280 |
| Institutional loans | 0% to 9% | 62,644,165 | 10,299,206 | 52,344,959 |
| Nursing student loans | 3% to 9% | 4,159,128 | 558,821 | 3,600,307 |
| Dental student loans | 3% to 9% | 288,420 | 137,545 | 150,875 |
| Medical student loans | 3% to 9% | 335,512 | 22,980 | 312,532 |
| Other federal loans | 3% to 9% | 2,347,918 | 1,937,951 | 409,967 |
| Total notes receivable | | 101,832,311 | 20,368,391 | 81,463,920 |
| Less allowance for doubtful accounts | | (20,567,004) | (3,170,527) | (17,396,477) |
| Net notes receivable | | <u>\$ 81,265,307</u> | <u>17,197,864</u> | <u>64,067,443</u> |

Note 5

Capital Assets

A summary of changes in capital assets for the year ended June 30, 2022 is presented as follows:

| | Balance June 30, 2021 | Additions | Deletions/ transfers | Balance June 30, 2022 |
|---|--------------------------------------|--------------------|---------------------------------|--------------------------------------|
| Nondepreciable Capital Assets: | | | | |
| Land | \$ 116,304,587 | 1,880,595 | 1,064 | 118,184,118 |
| Construction in progress | 292,482,037 | 142,480,140 | 58,932,552 | 376,029,625 |
| Livestock | 1,131,841 | 773,505 | — | 1,905,346 |
| Total nondepreciable capital assets | <u>409,918,465</u> | <u>145,134,240</u> | <u>58,933,616</u> | <u>496,119,089</u> |
| Depreciable/amortizable capital assets: | | | | |
| Buildings | 4,755,424,420 | 49,936,873 | 1,281,771 | 4,804,079,522 |
| Improvements other than buildings | 523,879,514 | 13,552,418 | — | 537,431,932 |
| Equipment | 969,076,502 | 44,133,974 | 29,762,843 | 983,447,633 |
| Library books | 462,203,244 | 14,019,873 | 372,464 | 475,850,653 |
| Leased land | — | 2,335,557 | — | 2,335,557 |
| Leased buildings | — | 90,335,474 | — | 90,335,474 |
| Leased equipment | — | 40,218,814 | — | 40,218,814 |
| Total depreciable/amortizable assets | <u>6,710,583,680</u> | <u>254,532,983</u> | <u>31,417,078</u> | <u>6,933,699,585</u> |
| Total capital assets | <u>7,120,502,145</u> | <u>399,667,223</u> | <u>90,350,694</u> | <u>7,429,818,674</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | 1,289,863,191 | 88,240,564 | 915,473 | 1,377,188,282 |
| Improvements other than buildings | 227,152,147 | 16,021,537 | — | 243,173,684 |
| Equipment | 737,050,258 | 55,836,984 | 28,093,632 | 764,793,610 |
| Library books | 406,237,123 | 12,714,749 | 372,465 | 418,579,407 |
| Less accumulated amortization for: | | | | |
| Leased assets | — | 19,123,561 | — | 19,123,561 |
| Total accumulated depreciation and amortization | <u>2,660,302,719</u> | <u>191,937,395</u> | <u>29,381,570</u> | <u>2,822,858,544</u> |
| Net capital assets | <u>\$ 4,460,199,426</u> | <u>207,729,828</u> | <u>60,969,124</u> | <u>4,606,960,130</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Depreciation and amortization is 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, 2022 are as follows:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|---|--|
| Pension related (see note 15) | \$ 417,084,062 | \$ 752,067,972 |
| OPEB related (see note 16) | 28,212,543 | 45,575,897 |
| Unamortized loss/gain on refunding of debt | 45,455,550 | 3,868,943 |
| Lease related (see note 12) | — | 40,562,779 |
| Beneficial interest in irrevocable trusts | — | 38,316,824 |
| Totals | <u>\$ 490,752,155</u> | <u>\$ 880,392,415</u> |

Note 7

Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities as of June 30, 2022 are as follows:

| | |
|---|-----------------------|
| Payable to vendors and contractors | \$ 178,345,058 |
| Accrued salaries, wages and employee withholdings | 118,924,703 |
| Accrued interest | 5,514,003 |
| Other | 7,781,151 |
| Subtotal | <u>310,564,915</u> |
| Less elimination entry | <u>(60,102)</u> |
| Total accounts payable and accrued liabilities | <u>\$ 310,504,813</u> |

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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 8

Unearned Revenues

Unearned revenues as of June 30, 2022 are as follows:

| | |
|---------------------------------------|-----------------------|
| Unearned summer school revenue | \$ 37,168,097 |
| Unearned grants and contract revenue | 62,712,421 |
| Other principally athletic activities | <u>32,363,054</u> |
| Total unearned revenues | <u>\$ 132,243,572</u> |

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, 2022 is listed in the following schedules.

| | ASU | DSU | JSU | MSU | MVSU | UM | USM | UMMC |
|---------------------------------------|----------------|-------------|-------------|--------------|-------------|-------------|--------------|--------------|
| Current assets | \$ — | — | — | — | — | 16,839,498 | 6,097,950 | 9,975,221 |
| Noncurrent assets | 36,426,602 | 11,535,000 | 81,669,745 | 285,270,000 | 15,290,000 | 204,886,067 | 142,009,021 | 328,944,508 |
| Total assets | 36,426,602 | 11,535,000 | 81,669,745 | 285,270,000 | 15,290,000 | 221,725,565 | 148,106,971 | 338,919,729 |
| Deferred outflows of resources | — | — | 6,727,617 | — | — | — | — | 12,589,920 |
| Current liabilities | 2,605,164 | 620,000 | 5,012,167 | 12,485,000 | 725,000 | 16,671,998 | 6,097,950 | 9,975,220 |
| Noncurrent liabilities | 42,904,597 | 10,915,000 | 83,385,195 | 272,785,000 | 14,565,000 | 201,184,624 | 142,009,021 | 330,077,935 |
| Total liabilities | 45,509,761 | 11,535,000 | 88,397,362 | 285,270,000 | 15,290,000 | 217,856,622 | 148,106,971 | 340,053,155 |
| Deferred inflows of resources | — | — | — | — | — | 3,868,943 | — | — |
| Total net position | \$ (9,083,159) | — | — | — | — | — | — | 11,456,494 |
| Operating revenues | \$ 2,923,550 | — | — | — | 1,275,566 | — | — | 11,875,259 |
| Operating expenses | (2,794,115) | — | — | — | (1,275,566) | — | — | (11,292,768) |
| Total operating income | 129,435 | — | — | — | — | — | — | 582,491 |
| Nonoperating revenues | — | 1,082,850 | 3,373,286 | 12,755,173 | — | 5,871,749 | 10,885,165 | — |
| Nonoperating expenses | — | (1,082,850) | (3,373,286) | (12,755,173) | — | (5,871,749) | (10,885,165) | — |
| Total nonoperating revenue (expenses) | — | — | — | — | — | — | — | — |
| Changes in net position | \$ 129,435 | — | — | — | — | — | — | 582,491 |

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, 2022.

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, refundable deposits, and other liabilities (government advance refundables, self-insured workers' compensation, unemployment and tort reserve for claims).

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022 is listed in the following schedules.

| 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 | \$ 42,245,000 | — | 1,230,000 | 41,015,000 | 1,335,000 |
| Unamortized Premium | | | | 3,417,110 | — | 192,513 | 3,224,597 | 192,512 |
| Total Bonded Debt | | | | 45,662,110 | — | 1,422,513 | 44,239,597 | 1,527,512 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 3,169,297 | — | 199,090 | 2,970,207 | 597,976 |
| Net pension liability | | | | 80,909,069 | — | 25,448,749 | 55,460,320 | — |
| Net OPEB liability | | | | 4,285,131 | — | 1,105,015 | 3,180,116 | — |
| Lease Liability * | | | | — | 554,405 | 212,356 | 342,049 | 211,625 |
| Deposits refundable | | | | 678,133 | — | 918 | 677,215 | — |
| Total Other liabilities | | | | 89,041,630 | 554,405 | 26,966,128 | 62,629,907 | 809,601 |
| Total | | | | \$ 134,703,740 | 554,405 | 28,388,641 | 106,869,504 | 2,337,113 |
| Due within one year | | | | | | | (2,337,113) | |
| Total noncurrent liabilities | | | | | | | \$ 104,532,391 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| 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 | \$ 12,145,000 | — | 610,000 | 11,535,000 | 620,000 |
| Total Bonded Debt | | | | 12,145,000 | — | 610,000 | 11,535,000 | 620,000 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 1,593,705 | — | 75,229 | 1,518,476 | 379,619 |
| Net pension liability | | | | 51,106,285 | — | 11,671,153 | 39,435,132 | — |
| Net OPEB liability | | | | 3,181,438 | — | 519,563 | 2,661,875 | — |
| Lease Liability * | | | | — | 91,198 | 78,047 | 13,151 | 13,151 |
| Deposits refundable | | | | 102,834 | 6,132 | — | 108,966 | — |
| Total Other liabilities | | | | 55,984,262 | 97,330 | 12,343,992 | 43,737,600 | 392,770 |
| Total | | | | \$ 68,129,262 | 97,330 | 12,953,992 | 55,272,600 | 1,012,770 |
| Due within one year | | | | | | | (1,012,770) | |
| Total noncurrent liabilities | | | | | | | \$ 54,259,830 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity (fiscal year) | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|----------------|----------------------|------------------------|-------------------|------------|------------|----------------|---------------------|
| Jackson State University: | | | | | | | | |
| Bonded Debt | | | | | | | | |
| EBC - Series 2015A | \$ 57,595,000 | 2.00% - 5.00% | 2025 | \$ 51,625,000 | — | 40,345,000 | 11,280,000 | 3,635,000 |
| EBC - Series 2017 | 6,000,000 | 3.38% | 2028 | 6,000,000 | — | 6,000,000 | — | — |
| EBC - Series 2017A | 29,745,000 | 1.60% - 3.70% | 2034 | 28,175,000 | — | 875,000 | 27,300,000 | 945,000 |
| EBC - Series 2021A | 42,380,000 | 1.05% - 2.85% | 2045 | — | 42,380,000 | — | 42,380,000 | — |
| EBC - Series 2021B | 6,295,000 | 2.35% | 2035 | — | 6,295,000 | — | 6,295,000 | — |
| Unamortized premium | | | | 7,227,039 | — | 6,412,702 | 814,337 | 305,376 |
| Total Bonded Debt | | | | 93,027,039 | 48,675,000 | 53,632,702 | 88,069,337 | 4,885,376 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 5,542,822 | 1,093,857 | — | 6,636,679 | 487,775 |
| Net pension liability | | | | 131,957,542 | — | 32,758,590 | 99,198,952 | — |
| Net OPEB liability | | | | 6,385,068 | — | 1,131,987 | 5,253,081 | — |
| Lease Liability * | | | | — | 8,978,165 | 1,067,267 | 7,910,898 | 803,046 |
| Financed purchases - buses | | | | 449,227 | — | 121,203 | 328,024 | 126,791 |
| Deposits refundable | | | | 703,815 | — | 1 | 703,814 | — |
| Federal Loan Fund Repayment Contingency | | | | 1,912,787 | — | — | 1,912,787 | — |
| Total Other liabilities | | | | 146,951,261 | 10,072,022 | 35,079,048 | 121,944,235 | 1,417,612 |
| Total | | | | \$ 239,978,300 | 58,747,022 | 88,711,750 | 210,013,572 | 6,302,988 |
| Due within one year | | | | | | | (6,302,988) | |
| Total noncurrent liabilities | | | | | | | \$ 203,710,584 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| 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 | | | | | | | | |
| Student Apartments | \$ 2,038,000 | 3.00% | 2023 | \$ 90,000 | — | 90,000 | — | — |
| EBC - Series 2011 | 54,370,000 | 2.00% - 5.00% | 2043 | 1,330,000 | — | 1,330,000 | — | — |
| EBC - Series 2013 | 60,470,000 | 2.00% - 5.00% | 2044 | 8,960,000 | — | 605,000 | 8,355,000 | 630,000 |
| EBC - Series 2014A | 89,810,000 | 2.00% - 5.00% | 2044 | 69,140,000 | — | 3,990,000 | 65,150,000 | 4,170,000 |
| EBC - Series 2014B | 23,435,000 | 0.29% - 4.813% | 2044 | 17,300,000 | — | 1,005,000 | 16,295,000 | 1,035,000 |
| EBC - Series 2015 | 56,010,000 | 2.00% - 5.00% | 2046 | 50,725,000 | — | 1,185,000 | 49,540,000 | 1,245,000 |
| EBC - Series 2017 | 63,270,000 | 2.00% - 5.00% | 2046 | 58,325,000 | — | 3,635,000 | 54,690,000 | 3,785,000 |
| EBC - Series 2017A | 92,075,000 | 2.00% - 5.00% | 2044 | 91,455,000 | — | 215,000 | 91,240,000 | 1,620,000 |
| Unamortized premium | | | | 15,256,682 | — | 2,293,458 | 12,963,224 | 2,060,103 |
| Total Bonded Debt | | | | 312,581,682 | — | 14,348,458 | 298,233,224 | 14,545,103 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 25,747,865 | 55,060 | — | 25,802,925 | 2,345,093 |
| Net pension liability | | | | 623,650,981 | — | 139,252,595 | 484,398,386 | — |
| Net OPEB liability | | | | 31,009,098 | — | 4,266,677 | 26,742,421 | — |
| Lease Liability * | | | | — | 12,263,627 | 1,399,491 | 10,864,136 | 1,221,093 |
| Deposits refundable | | | | 45,348 | 4,279 | — | 49,627 | — |
| Federal Loan Fund Repayment Contingency | | | | 6,636,756 | — | 1,825,649 | 4,811,107 | — |
| Total Other liabilities | | | | 687,090,048 | 12,322,966 | 146,744,412 | 552,668,602 | 3,566,186 |
| Total | | | | \$ 999,671,730 | 12,322,966 | 161,092,870 | 850,901,826 | 18,111,289 |
| Due within one year | | | | | | | (18,111,289) | |
| Total noncurrent liabilities | | | | | | | \$ 832,790,537 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| Description and Purpose | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|----------------------|----------------|-------------------|----------------------|------------------------|
| Mississippi University for Women: | | | | | |
| Other Long-term Liabilities: | | | | | |
| Accrued leave liabilities | \$ 1,075,286 | 1,098 | — | 1,076,384 | 43,055 |
| Net pension liability | 43,996,647 | — | 10,481,007 | 33,515,640 | — |
| Net OPEB liability | 2,421,117 | — | 383,487 | 2,037,630 | — |
| Lease Liability * | — | 113,305 | 56,026 | 57,279 | 57,279 |
| Federal Loan Fund Repayment Contingency | 256,695 | — | 160,256 | 96,439 | — |
| Total Other liabilities | 47,749,745 | 114,403 | 11,080,776 | 36,783,372 | 100,334 |
| Total | <u>\$ 47,749,745</u> | <u>114,403</u> | <u>11,080,776</u> | <u>36,783,372</u> | <u>100,334</u> |
| Due within one year | | | | <u>(100,334)</u> | |
| Total noncurrent liabilities | | | | <u>\$ 36,683,038</u> | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity (fiscal year) | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|--------------------------------------|-------------------|-------------------------|---------------------------|----------------------|-----------|------------|-------------------|------------------------|
| Mississippi Valley State University: | | | | | | | | |
| Bonded Debt | | | | | | | | |
| EBC - Series 2007 | \$ 19,015,000 | 4.00% | 2022 | \$ 165,000 | — | 165,000 | — | — |
| EBC - Series 2015 | 17,270,000 | 2.00% | 2037 | 15,850,000 | — | 560,000 | 15,290,000 | 575,000 |
| Total Bonded Debt | | | | 16,015,000 | — | 725,000 | 15,290,000 | 575,000 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 1,548,714 | — | 141,183 | 1,407,531 | 227,112 |
| Net pension liability | | | | 47,700,781 | — | 14,063,912 | 33,636,869 | — |
| Net OPEB liability | | | | 2,917,487 | — | 673,738 | 2,243,749 | — |
| Lease Liability * | | | | — | 67,859 | 18,458 | 49,401 | 18,784 |
| Deposits refundable | | | | 30,110 | — | 1,946 | 28,164 | — |
| Total Other liabilities | | | | 52,197,092 | 67,859 | 14,899,237 | 37,365,714 | 245,896 |
| Total | \$ 68,212,092 | | | | 67,859 | 15,624,237 | 52,655,714 | 820,896 |
| Due within one year | | | | | | | (820,896) | |
| Total noncurrent liabilities | | | | | | | \$ 51,834,818 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity (fiscal year) | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|-------------------|-------------------------|---------------------------|----------------------|-----------|-------------|-------------------|------------------------|
| University of Mississippi: | | | | | | | | |
| Bonded Debt | \$ | | | \$ | | | | |
| EBC - Series 2011 | 27,995,000 | 3.00% - 4.00% | 2032 | 1,295,000 | — | 1,295,000 | — | — |
| EBC - Series 2015A | 15,660,000 | 2.00% - 4.00% | 2040 | 14,480,000 | — | 295,000 | 14,185,000 | 335,000 |
| EBC - Series 2015B | 10,125,000 | 1.375% - 3.75% | 2030 | 6,555,000 | — | 640,000 | 5,915,000 | 660,000 |
| EBC - Series 2015C | 31,630,000 | 2.00% - 5.00% | 2046 | 28,505,000 | — | 675,000 | 27,830,000 | 695,000 |
| EBC - Series 2015D | 17,660,000 | 0.993% - 4.452% | 2036 | 14,150,000 | — | 740,000 | 13,410,000 | 755,000 |
| EBC - Series 2016A | 33,245,000 | 2.00% - 5.00% | 2034 | 25,020,000 | — | 2,030,000 | 22,990,000 | 2,110,000 |
| EBC - Series 2017 | 38,995,000 | 2.00% - 5.00% | 2035 | 36,890,000 | — | 1,555,000 | 35,335,000 | 2,735,000 |
| EBC - Series 2019A | 73,350,000 | 3.00% - 5.00% | 2036 | 71,925,000 | — | 3,150,000 | 68,775,000 | 3,315,000 |
| EBC - Series 2019B | 3,365,000 | 1.94% - 2.05% | 2024 | 2,480,000 | — | 905,000 | 1,575,000 | 920,000 |
| Unamortized Premium | | | | 18,511,081 | — | 1,552,878 | 16,958,203 | 1,531,458 |
| Total Bonded Debt | | | | 219,811,081 | — | 12,837,878 | 206,973,203 | 13,056,458 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 18,018,079 | 41,048 | — | 18,059,127 | 2,487,000 |
| Net pension liability | | | | 370,390,153 | — | 90,689,466 | 279,700,687 | — |
| Net OPEB liability | | | | 20,806,654 | — | 3,740,031 | 17,066,623 | — |
| Lease Liability * | | | | — | 2,383,012 | 741,726 | 1,641,286 | 656,169 |
| Deposits refundable | | | | 124,116 | 138,415 | — | 262,531 | — |
| Note Payable from direct borrowings - Hancock Bank | | | | 5,058,598 | — | 960,057 | 4,098,541 | 985,220 |
| Note Payable from direct borrowings - Renasant Bank | | | | 5,709,229 | — | 766,520 | 4,942,709 | 788,151 |
| Federal Loan Fund Repayment Contingency | | | | 7,790,700 | — | 685,900 | 7,104,800 | — |
| Total Other liabilities | | | | 427,897,529 | 2,562,475 | 97,583,700 | 332,876,304 | 4,916,540 |
| Total | | | | \$ 647,708,610 | 2,562,475 | 110,421,578 | 539,849,507 | 17,972,998 |
| Due within one year | | | | | | | (17,972,998) | |
| Total noncurrent liabilities | | | | | | | \$ 521,876,509 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| 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 | \$ 7,265,000 | — | 560,000 | 6,705,000 | 655,000 |
| SMEBC - Series 2015A | 38,600,000 | 2.00% - 5.00% | 2034 | 32,500,000 | — | 1,630,000 | 30,870,000 | 1,825,000 |
| SMEBC - Series 2015B | 16,690,000 | 0.50% - 3.25% | 2034 | 5,175,000 | — | 1,945,000 | 3,230,000 | 605,000 |
| SMEBC - Series 2016 | 58,870,000 | 2.00% - 5.00% | 2040 | 56,330,000 | — | 1,380,000 | 54,950,000 | 1,570,000 |
| SMEBC - Series 2017 | 44,005,000 | 2.00% - 5.00% | 2044 | 42,905,000 | — | 175,000 | 42,730,000 | 180,000 |
| Unamortized Premium | | | | 10,956,999 | — | 1,335,028 | 9,621,971 | 1,262,950 |
| Total Bonded Debt | | | | 155,131,999 | — | 7,025,028 | 148,106,971 | 6,097,950 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 9,994,418 | 1,233,293 | — | 11,227,711 | 1,235,048 |
| Net pension liability | | | | 253,087,895 | — | 61,346,854 | 191,741,041 | — |
| Net OPEB liability | | | | 13,981,862 | — | 2,433,329 | 11,548,533 | — |
| Lease Liability * | | | | — | 5,077,147 | 951,049 | 4,126,098 | 965,646 |
| Deposits refundable | | | | 3,086 | — | 100 | 2,986 | — |
| Federal Loan Fund Repayment Contingency | | | | 21,595,328 | — | 3,178,415 | 18,416,913 | — |
| Total Other liabilities | | | | 298,662,589 | 6,310,440 | 67,909,747 | 237,063,282 | 2,200,694 |
| Total | | | | \$ 453,794,588 | 6,310,440 | 74,934,775 | 385,170,253 | 8,298,644 |
| Due within one year | | | | | | | (8,298,644) | |
| Total noncurrent liabilities | | | | | | | \$ 376,871,609 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| Description and Purpose | Original Issue | Annual Interest Rate | Maturity (fiscal year) | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|---|----------------|----------------------|------------------------|-------------------|-------------|-------------|----------------|---------------------|
| University of Mississippi Medical Center: | | | | | | | | |
| Bonded Debt | | | | | | | | |
| MCEBC - Series 1998B | \$ 41,075,000 | 3.88% - 5.90% | 2024 | \$ 11,240,000 | — | 3,550,000 | 7,690,000 | 3,745,000 |
| MCEBC - Series 2017A | 137,635,000 | 3.00% - 5.00% | 2047 | 137,390,000 | — | — | 137,390,000 | — |
| MCEBC - Series 2017B | 12,345,000 | 2.45% - 3.10% | 2024 | 6,755,000 | — | 2,905,000 | 3,850,000 | 2,990,000 |
| MCEBC - Series 2019 | 24,380,000 | 5.00% | 2035 | 23,045,000 | — | 515,000 | 22,530,000 | 525,000 |
| MCEBC - Series 2020B | 158,125,000 | .445% - 2.917% | 2041 | 154,780,000 | — | 1,735,000 | 153,045,000 | 1,745,000 |
| Unamortized premium | | | | 16,037,652 | — | 1,459,717 | 14,577,935 | 1,474,739 |
| Total Bonded Debt | | | | 349,247,652 | — | 10,164,717 | 339,082,935 | 10,479,739 |
| Note Payable | | | | | | | | |
| University of Mississippi | | 2.00% | 2026 | 13,110,888 | — | 2,819,861 | 10,291,027 | 3,095,998 |
| University of Mississippi | | 0.93% | 2026 | 3,748,012 | — | 723,518 | 3,024,494 | 746,278 |
| Total Note Payable | | | | 16,858,900 | — | 3,543,379 | 13,315,521 | 3,842,276 |
| Other Long-term Liabilities: | | | | | | | | |
| Accrued leave liabilities | | | | 73,476,999 | — | 5,090,684 | 68,386,315 | 6,474,712 |
| Net pension liability | | | | 1,498,101,899 | — | 389,135,156 | 1,108,966,743 | — |
| Net OPEB liability | | | | 60,353,305 | — | 12,363,005 | 47,990,300 | — |
| Lease Liability * | | | | — | 104,334,070 | 13,451,108 | 90,882,962 | 14,027,338 |
| Federal Loan Fund Repayment Contingency | | | | 2,633,043 | — | 583,537 | 2,049,506 | — |
| Financed purchases - various equipment | | | | 5,945,000 | — | 1,510,866 | 4,434,134 | 1,451,158 |
| Reserve for unpaid claims | | | | 31,350,000 | — | — | 31,350,000 | 4,195,000 |
| Total Other liabilities | | | | 1,671,860,246 | 104,334,070 | 422,134,356 | 1,354,059,960 | 26,148,208 |
| Total | | | | \$ 2,037,966,798 | 104,334,070 | 435,842,452 | 1,706,458,416 | 40,470,223 |
| Due within one year | | | | | | | (40,470,223) | |
| Total noncurrent liabilities | | | | | | | | \$ 1,665,988,193 |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| Description and Purpose | Beginning balance | Additions | Deletions | Ending balance | Due within one year |
|------------------------------|----------------------|----------------|------------------|----------------------|---------------------|
| IHL Executive Office: | | | | | |
| Other Long-term Liabilities: | | | | | |
| Accrued leave liabilities | \$ 799,203 | 93,121 | — | 892,324 | 46,949 |
| Net pension liability | 20,183,265 | — | 5,466,187 | 14,717,078 | — |
| Net OPEB liability | 661,048 | — | 113,361 | 547,687 | — |
| Lease Liability * | — | 125,017 | 42,744 | 82,273 | 37,694 |
| Reserve for unpaid claims | 31,716,359 | — | 648,971 | 31,067,388 | 6,779,839 |
| Total Other liabilities | <u>\$ 53,359,875</u> | <u>218,138</u> | <u>6,271,263</u> | <u>47,306,750</u> | <u>6,864,482</u> |
| Due within one year | | | | <u>(6,864,482)</u> | |
| Total noncurrent liabilities | | | | <u>\$ 40,442,268</u> | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

| Description and Purpose | Year ended June 30, 2022 | | | |
|------------------------------|--------------------------|-----------|----------------|---------------------|
| | Beginning balance | Additions | Deletions | Ending balance |
| MCVS: | | | | |
| Other Long-term Liabilities: | | | | |
| Accrued leave liabilities | \$ 55,691 | — | 1,677 | 54,014 |
| Net pension liability | 1,925,718 | — | 540,379 | 1,385,339 |
| Total Other liabilities | <u>\$ 1,981,409</u> | <u>—</u> | <u>542,056</u> | <u>1,439,353</u> |
| Due within one year | | | | <u>(14,272)</u> |
| Total noncurrent liabilities | | | | <u>\$ 1,425,081</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| 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 | \$ 1,203,621,563 | 48,675,000 | 100,766,296 | 1,151,530,267 | — | 1,151,530,267 | 51,787,138 |
| Reserves for unpaid claims | 63,066,359 | — | 648,971 | 62,417,388 | — | 62,417,388 | 10,974,839 |
| Other long-term liabilities and notes payable: | | | | | | | |
| Accrued leave liabilities | 141,022,079 | 2,517,477 | 5,507,863 | 138,031,693 | — | 138,031,693 | 14,338,611 |
| Net pension liability | 3,123,010,235 | — | 780,854,048 | 2,342,156,187 | — | 2,342,156,187 | — |
| Net OPEB liability | 146,002,208 | — | 26,730,193 | 119,272,015 | — | 119,272,015 | — |
| Lease Liability * | — | 133,987,805 | 18,018,272 | 115,969,533 | — | 115,969,533 | 18,011,825 |
| Notes payable from direct borrowings | 10,767,827 | — | 5,269,956 | 5,497,871 | 3,543,379 | 9,041,250 | 1,773,371 |
| Financed purchases | 6,394,227 | — | 1,632,069 | 4,762,158 | — | 4,762,158 | 1,577,949 |
| Deposits refundable | 1,687,442 | 148,826 | 2,965 | 1,833,303 | — | 1,833,303 | — |
| Refundable government advances and other | 40,825,309 | — | 6,433,757 | 34,391,552 | — | 34,391,552 | — |
| Total other long-term liabilities and notes payable | 3,469,709,327 | 136,654,108 | 844,449,123 | 2,761,914,312 | 3,543,379 | 2,765,457,691 | 35,701,756 |
| Total | \$ 4,736,397,249 | 319,316,913 | 963,882,662 | 4,091,831,500 | 3,543,379 | 3,979,405,346 | 98,463,733 |
| Due within one year | | | | | | (98,463,733) | |
| Total noncurrent liabilities | | | | | | \$ 3,880,941,613 | |

* Lease liability is recorded at the beginning of fiscal year 2022 in accordance with GASB Statement No. 87.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

The annual debt service requirements for the outstanding debt as of June 30, 2022 for each of the respective universities within the IHL System are as follows:

| University - fiscal year(s) | Bonded Debt | Lease Liability | Notes Payable | Interest | Total |
|--------------------------------------|-----------------------|------------------------|----------------------|--------------------|--------------------|
| Alcorn State University: | | | | | |
| 2023 | \$ 1,527,512 | 211,625 | — | 1,654,593 | 3,393,730 |
| 2024 | 1,627,512 | 18,498 | — | 1,602,790 | 3,248,800 |
| 2025 | 1,752,512 | 2,028 | — | 1,535,001 | 3,289,541 |
| 2026 | 1,887,512 | 452 | — | 1,453,598 | 3,341,562 |
| 2027 | 2,007,512 | 462 | — | 1,365,838 | 3,373,812 |
| 2028 - 2032 | 11,657,560 | 2,466 | — | 5,340,509 | 17,000,535 |
| 2033 - 2037 | 14,609,477 | 2,750 | — | 2,877,950 | 17,490,177 |
| 2038 - 2042 | 9,170,000 | 3,081 | — | 500,144 | 9,673,225 |
| 2043 - 2047 | — | 3,443 | — | 11,182 | 14,625 |
| 2048 - 2052 | — | 3,848 | — | 10,777 | 14,625 |
| Thereafter | — | 93,396 | — | 73,329 | 166,725 |
| Total ASU | \$ 44,239,597 | 342,049 | — | 16,425,711 | 61,007,357 |
| Delta State University: | | | | | |
| 2023 | \$ 620,000 | 13,151 | — | 458,587 | 1,091,738 |
| 2024 | 650,000 | — | — | 436,100 | 1,086,100 |
| 2025 | 500,000 | — | — | 407,350 | 907,350 |
| 2026 | 525,000 | — | — | 381,725 | 906,725 |
| 2027 | 550,000 | — | — | 354,850 | 904,850 |
| 2028 - 2032 | 3,135,000 | — | — | 1,410,750 | 4,545,750 |
| 2033 - 2037 | 3,805,000 | — | — | 742,500 | 4,547,500 |
| 2038 - 2042 | 1,750,000 | — | — | 70,800 | 1,820,800 |
| Total DSU | \$ 11,535,000 | 13,151 | — | 4,262,662 | 15,810,813 |
| Jackson State University: | | | | | |
| 2023 | \$ 4,885,376 | 803,046 | 126,791 | 2,594,120 | 8,409,333 |
| 2024 | 5,090,376 | 693,876 | 132,639 | 2,364,899 | 8,281,790 |
| 2025 | 5,203,585 | 690,224 | 68,594 | 2,125,520 | 8,087,923 |
| 2026 | 5,340,000 | 658,318 | — | 1,700,572 | 7,698,890 |
| 2027 | 6,520,000 | 432,616 | — | 1,617,145 | 8,569,761 |
| 2028 - 2032 | 34,365,000 | 2,314,701 | — | 6,170,566 | 42,850,267 |
| 2033 - 2037 | 22,585,000 | 2,318,117 | — | 1,722,091 | 26,625,208 |
| 2038 - 2042 | 2,470,000 | — | — | 326,655 | 2,796,655 |
| 2043 - 2047 | 1,610,000 | — | — | 68,145 | 1,678,145 |
| Total JSU | \$ 88,069,337 | 7,910,898 | 328,024 | 18,689,713 | 114,997,972 |
| Mississippi State University: | | | | | |
| 2023 | \$ 14,545,103 | 1,255,524 | — | 12,523,370 | 28,323,997 |
| 2024 | 14,899,553 | 1,191,499 | — | 11,916,074 | 28,007,126 |
| 2025 | 13,053,348 | 1,039,345 | — | 11,295,095 | 25,387,788 |
| 2026 | 13,403,753 | 1,163,675 | — | 10,692,697 | 25,260,125 |
| 2027 | 12,204,578 | 1,193,685 | — | 10,093,221 | 23,491,484 |
| 2028 - 2032 | 64,654,512 | 3,791,348 | — | 41,581,918 | 110,027,778 |
| 2033 - 2037 | 68,426,417 | 558,546 | — | 27,185,106 | 96,170,069 |
| 2038 - 2042 | 66,866,759 | 623,867 | — | 13,561,200 | 81,051,826 |
| 2043 - 2047 | 30,179,201 | 732,849 | — | 2,047,288 | 32,959,338 |
| 2048 - 2052 | — | 928,686 | — | 203,720 | 1,132,406 |
| Thereafter | — | 1,314,926 | — | 87,934 | 1,402,860 |
| Total MSU | \$ 298,233,224 | 13,793,950 | — | 141,187,623 | 453,214,797 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| University - fiscal year(s) | Bonded Debt | Lease Liability | Notes Payable | Interest | Total |
|---|--------------------|------------------------|----------------------|-----------------|--------------|
| Mississippi University for Women: | | | | | |
| 2023 | \$ — | 57,279 | — | 702 | 57,981 |
| Total MUW | \$ — | 57,279 | — | 702 | 57,981 |
| Mississippi Valley State University: | | | | | |
| 2023 | \$ 575,000 | 18,784 | — | 515,425 | 1,109,209 |
| 2024 | 625,000 | 19,210 | — | 497,749 | 1,141,959 |
| 2025 | 675,000 | 11,407 | — | 481,717 | 1,168,124 |
| 2026 | 725,000 | — | — | 464,756 | 1,189,756 |
| 2027 | 785,000 | — | — | 443,006 | 1,228,006 |
| 2028 - 2032 | 4,915,000 | — | — | 1,800,031 | 6,715,031 |
| 2033 - 2037 | 6,990,000 | — | — | 807,250 | 7,797,250 |
| Total MVSU | \$ 15,290,000 | 49,401 | — | 5,009,934 | 20,349,335 |
| University of Mississippi: | | | | | |
| 2023 | \$ 13,056,458 | 656,169 | 1,773,371 | 8,254,455 | 23,740,453 |
| 2024 | 13,611,458 | 461,108 | 1,821,133 | 7,698,869 | 23,592,568 |
| 2025 | 14,256,458 | 249,289 | 1,870,745 | 7,064,929 | 23,441,421 |
| 2026 | 14,917,220 | 83,740 | 1,921,427 | 6,389,724 | 23,312,111 |
| 2027 | 15,024,141 | 63,309 | 880,840 | 5,705,508 | 21,673,798 |
| 2028 - 2032 | 74,921,237 | 127,671 | 773,734 | 18,338,590 | 94,161,232 |
| 2033 - 2037 | 43,117,341 | — | — | 6,635,294 | 49,752,635 |
| 2038 - 2042 | 11,128,177 | — | — | 2,663,625 | 13,791,802 |
| 2043 - 2047 | 6,940,713 | — | — | 691,750 | 7,632,463 |
| Total UM | \$ 206,973,203 | 1,641,286 | 9,041,250 | 63,442,744 | 281,098,483 |
| University of Southern Mississippi: | | | | | |
| 2023 | \$ 6,097,950 | 965,646 | — | 6,079,972 | 13,143,568 |
| 2024 | 6,514,927 | 963,568 | — | 5,835,724 | 13,314,219 |
| 2025 | 6,937,129 | 890,961 | — | 5,577,713 | 13,405,803 |
| 2026 | 7,304,230 | 574,030 | — | 5,300,631 | 13,178,891 |
| 2027 | 7,893,054 | 341,849 | — | 5,002,532 | 13,237,435 |
| 2028 - 2032 | 45,122,796 | 362,624 | — | 19,937,863 | 65,423,283 |
| 2033 - 2037 | 42,782,410 | 27,420 | — | 9,566,724 | 52,376,554 |
| 2038 - 2042 | 20,958,581 | — | — | 3,082,650 | 24,041,231 |
| 2043 - 2047 | 4,495,894 | — | — | 165,225 | 4,661,119 |
| Total USM | \$ 148,106,971 | 4,126,098 | — | 60,549,034 | 212,782,103 |
| University of Mississippi Medical Center: | | | | | |
| 2023 | \$ 10,479,739 | 14,027,338 | 5,293,434 | 13,905,843 | 43,706,354 |
| 2024 | 10,810,144 | 12,944,849 | 5,389,615 | 13,169,047 | 42,313,655 |
| 2025 | 10,270,543 | 10,822,432 | 5,487,622 | 12,504,127 | 39,084,724 |
| 2026 | 10,511,308 | 9,139,146 | 1,578,984 | 11,856,962 | 33,086,400 |
| 2027 | 10,751,067 | 7,826,165 | — | 11,286,826 | 29,864,058 |
| 2028 - 2032 | 58,246,067 | 31,518,541 | — | 47,894,740 | 137,659,348 |
| 2033 - 2037 | 72,815,235 | 4,604,491 | — | 35,762,959 | 113,182,685 |
| 2038 - 2042 | 81,189,458 | — | — | 24,530,625 | 105,720,083 |
| 2043 - 2047 | 74,009,374 | — | — | 10,149,050 | 84,158,424 |
| Total UMMC | \$ 339,082,935 | 90,882,962 | 17,749,655 | 181,060,179 | 628,775,731 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| University - fiscal year(s) | Bonded Debt | Lease Liability | Notes Payable | Interest | Total |
|--|--------------------|------------------------|----------------------|-----------------|---------------|
| Executive Office | | | | | |
| 2023 | \$ — | 37,694 | — | 1,402 | 39,096 |
| 2024 | — | 15,744 | — | 837 | 16,581 |
| 2025 | — | 13,276 | — | 513 | 13,789 |
| 2026 | — | 11,689 | — | 227 | 11,916 |
| 2027 | — | 3,870 | — | 27 | 3,897 |
| Total Executive Office | \$ — | 82,273 | — | 3,006 | 85,279 |
| State of Mississippi - Institutions of Higher Learning (Combined): | | | | | |
| 2023 | \$ 51,787,138 | 18,046,256 | 7,193,596 | 45,988,469 | 123,015,459 |
| 2024 | 53,828,970 | 16,308,352 | 7,343,387 | 43,522,089 | 121,002,798 |
| 2025 | 52,648,575 | 13,718,962 | 7,426,961 | 40,991,965 | 114,786,463 |
| 2026 | 54,614,023 | 11,631,050 | 3,500,411 | 38,240,892 | 107,986,376 |
| 2027 | 55,735,352 | 9,861,956 | 880,840 | 35,868,953 | 102,347,101 |
| 2028 - 2032 | 297,017,172 | 38,117,351 | 773,734 | 142,474,967 | 478,383,224 |
| 2033 - 2037 | 275,130,880 | 7,511,324 | — | 85,299,874 | 367,942,078 |
| 2038 - 2042 | 193,532,975 | 626,948 | — | 44,735,699 | 238,895,622 |
| 2043 - 2047 | 117,235,182 | 736,292 | — | 13,132,640 | 131,104,114 |
| 2048 - 2052 | — | 932,534 | — | 214,497 | 1,147,031 |
| Thereafter | — | 1,408,322 | — | 161,263 | 1,569,585 |
| Total System | \$ 1,151,530,267 | 118,899,347 | 27,118,929 | 490,631,308 | 1,788,179,851 |

The educational building corporations have pledged future designated revenues to repay \$1.2 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 2047. 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 \$1.6 billion. Principal and interest paid for the current year and total designated revenues were \$98.6 million and \$3.15 billion, respectively.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 11

Operating Expenses by Natural and Functional Classifications

The IHL System's operating expenses by functional classification were as follows for the year ended June 30, 2022:

| Functional Classification | Salaries and wages | Fringe benefits | Travel | Contractual services | Utilities | Scholarships and fellowships | Commodities | Depreciation and amortization | Other | Total |
|-------------------------------|--------------------|-----------------|------------|----------------------|------------|------------------------------|-------------|-------------------------------|-----------|---------------|
| Instruction | \$ 473,880,902 | 119,296,753 | 7,000,941 | 42,701,588 | 344,656 | 762,266 | 15,841,562 | — | 140,092 | 659,968,760 |
| Research | 199,655,133 | 62,188,920 | 5,346,464 | 75,066,143 | 3,871,764 | 1,376,057 | 30,942,485 | — | 517,431 | 378,964,397 |
| Public service | 90,577,587 | 25,729,602 | 3,352,658 | 45,597,100 | 1,884,332 | 123,547 | 9,062,329 | — | 83,143 | 176,410,298 |
| Academic support | 84,664,159 | 20,786,558 | 1,384,894 | 33,808,673 | 417,470 | 554,664 | 16,810,346 | — | 1,800 | 158,428,564 |
| Student services | 51,846,620 | 12,206,485 | 5,665,111 | 16,062,433 | 239,318 | 2,200,177 | 8,291,318 | — | 162,187 | 96,673,649 |
| Institutional support | 146,578,385 | 41,334,280 | 2,410,623 | 107,062,468 | 454,119 | 610,432 | 23,201,501 | — | 597,916 | 322,249,724 |
| Operation of plant | 52,022,623 | 16,068,519 | 165,660 | 51,757,843 | 54,721,463 | 13,105,001 | 13,114,927 | — | 247,105 | 201,203,141 |
| Student aid | 2,424,511 | 6,038,860 | 105,361 | 5,008,438 | — | 271,889,428 | 178,924 | — | — | 285,645,522 |
| Auxiliary enterprises | 92,257,718 | 20,453,113 | 17,447,796 | 90,512,661 | 18,999,041 | 31,098,524 | 19,254,946 | — | 48,613 | 290,072,412 |
| Depreciation and amortization | — | — | — | — | — | — | — | 190,819,779 | — | 190,819,779 |
| Hospital | 537,747,489 | 120,593,887 | 368,190 | 178,745,731 | 1,122,342 | — | 337,629,753 | — | — | 1,176,207,392 |
| Loan fund expense | — | — | — | — | — | — | — | — | 1,691,621 | 1,691,621 |
| | 1,731,655,127 | 444,696,977 | 43,247,698 | 646,323,078 | 82,054,505 | 321,720,096 | 474,328,091 | 190,819,779 | 3,489,908 | 3,938,335,259 |
| Elimination entries | — | — | — | (56,042,749) | — | (35,204,443) | — | — | — | (91,247,192) |
| Total operating expenses | \$ 1,731,655,127 | 444,696,977 | 43,247,698 | 590,280,329 | 82,054,505 | 286,515,653 | 474,328,091 | 190,819,779 | 3,489,908 | 3,847,088,067 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 year ended June 30, 2022, the system made variable payments as required by lease agreements totaling \$53,915.

In 2014, MSU entered into a lease-leaseback arrangement. Under the arrangement, the university leased an office building to a private party. The lease receivable and deferred inflow under this arrangement were \$2,929,814 and \$2,806,042 respectively. The Entity leased back 36,000 RSF of office space in the building and determined that, as the lessee, the initial lease liability and related lease asset are \$7,581,334 and \$7,937,166. As a result, a net lease liability and related net lease asset of \$4,651,520 and \$5,131,124 were recorded in the statement of net position.

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

| Year ending June 30, | Principal | Interest | Total |
|------------------------------|-----------------------|-------------------|--------------------|
| 2023 | \$ 18,046,256 | 2,488,549 | 20,534,805 |
| 2024 | 16,308,352 | 2,106,591 | 18,414,943 |
| 2025 | 13,718,962 | 1,754,472 | 15,473,434 |
| 2026 | 11,631,050 | 1,471,369 | 13,102,420 |
| 2027 | 9,861,956 | 1,228,652 | 11,090,608 |
| 2028 - 2032 | 38,117,351 | 3,199,574 | 41,316,926 |
| 2033 - 2037 | 7,511,323 | 686,541 | 8,197,864 |
| 2038 - 2042 | 626,948 | 382,763 | 1,009,711 |
| 2043 - 2047 | 736,292 | 307,794 | 1,044,086 |
| 2048 - 2052 | 932,534 | 214,497 | 1,147,032 |
| Thereafter | 1,408,321 | 161,262 | 1,569,583 |
| Total minimum lease payments | <u>\$ 118,899,345</u> | <u>14,002,066</u> | <u>132,901,411</u> |

Right-to-use assets acquired through outstanding leases are shown below, by underlying asset class:

| | |
|--------------------------------|-----------------------|
| Land | \$ 2,335,557 |
| Buildings | 90,335,474 |
| Equipment, vehicles, other | 40,218,814 |
| Less: accumulated amortization | <u>(19,123,561)</u> |
| | <u>\$ 113,766,284</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(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, 2022, the system recognized \$5,665,103 and \$1,058,771 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.

Some leases require variable payments based on future performance of the lessee or usage of the underlying asset and are not included in the measurement of the lease receivable. Those variable payments are recognized as inflows of resources in the periods in which the payments are received. During the year ended June 30, 2022, the system received variable payments as required by lease agreements totaling \$0.

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

| Year ending June 30, | Principal | Interest | Total |
|------------------------------|----------------------|-------------------|-------------------|
| 2023 | \$ 4,606,365 | 993,562 | 5,599,927 |
| 2024 | 4,012,993 | 894,090 | 4,907,083 |
| 2025 | 3,658,553 | 806,634 | 4,465,187 |
| 2026 | 3,141,553 | 724,882 | 3,866,435 |
| 2027 | 2,976,316 | 655,273 | 3,631,589 |
| 2028 - 2032 | 11,537,220 | 2,355,734 | 13,892,954 |
| 2033 - 2037 | 6,574,364 | 1,402,394 | 7,976,758 |
| 2038 - 2042 | 3,918,713 | 846,541 | 4,765,254 |
| 2043 - 2047 | 2,402,722 | 447,062 | 2,849,784 |
| 2048 - 2052 | 742,713 | 306,873 | 1,049,586 |
| Thereafter | 3,192,108 | 725,960 | 3,918,068 |
| Total minimum lease payments | <u>\$ 46,763,620</u> | <u>10,159,005</u> | <u>56,922,625</u> |

Note 13

Construction Commitments and Financing

The IHL System has contracted for various construction projects as of June 30, 2022. Estimated costs to complete the various projects and the sources of anticipated funding are presented below:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | Remaining estimated cost to complete | Source of Funding | | | |
|--|---|-------------------|-------------|---------------|------------|
| | | Federal | State | Institutional | Other |
| Alcorn State University | \$ 22,579,037 | — | 22,579,037 | — | — |
| Delta State University | 11,352,899 | — | 11,352,899 | — | — |
| Jackson State University | 25,392,083 | — | 25,392,083 | — | — |
| Mississippi State University | 130,162,893 | 10,212,378 | 51,303,067 | 42,947,448 | 25,700,000 |
| Mississippi University for Women | 13,156,547 | — | 11,511,852 | — | 1,644,695 |
| Mississippi Valley State University | 28,348,785 | 391,330 | 27,957,455 | — | — |
| University of Mississippi | 169,425,000 | — | 35,350,000 | 93,850,000 | 40,225,000 |
| University of Southern Mississippi | 38,569,799 | 7,600,000 | 25,970,002 | 4,999,797 | — |
| University of Mississippi Medical Center | 34,045,537 | 818,997 | 19,579,959 | 13,646,581 | — |
| Totals | \$ 473,032,580 | 19,022,705 | 230,996,354 | 155,443,826 | 67,569,695 |

Note 14

Donor Restricted Endowments

The net appreciation on investments of donor restricted endowments that is available for authorization for expenditure approximated \$39.1 million as of June 30, 2022. These amounts are included in the accompanying statement of net position in "net position – expendable for other purposes," and "net position – expendable for scholarships and fellowships." The endowment investments totaled \$357.3 million at June 30, 2022.

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 15

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, 2021 for fiscal year 2022.

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Disclosures under GASB Statement No. 68

The pension disclosures that follow for fiscal year 2022 include all disclosures for GASB Statement No. 68 using the latest valuation report available (June 30, 2020). For fiscal year 2022, the measurement date for the PERS defined benefit plan is June 30, 2021. The IHL System is presenting net pension liability as of June 30, 2021 for the fiscal year 2022 financials.

(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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 year ended June 30, 2022 was 17.40% for each year of annual payroll. Contributions from the IHL System are recognized when legally due based on statutory requirements.

Employer Contributions

The IHL System's contributions to PERS for the year ended June 30, 2022 was \$188.0 million. 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:

| <u>Proportionate share of contributions</u> | <u>Allocation percentage of proportionate share of collective pension amount</u> | <u>Change in proportionate share of collective pension amount</u> |
|---|--|---|
| \$ 183,329,845 | 15.85% | -0.29% |

Net Pension Liability

The IHL System's proportion of the net pension liability at June 30, 2022 is as follows:

| <u>Proportionate share of net pension liability</u> | <u>Proportion of net pension liability</u> |
|---|--|
| \$ 2,342,156,188 | 15.85% |

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 year ended June 30, 2022, the remaining service life was 3.88 years. 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 year ended June 30, 2022 is equal to the collective pension expense multiplied by the employer's allocation percentage, or \$117.3 million. 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/(revenue) at June 30, 2022 and 2021, was \$(78.4) million and \$120.0 million, respectively.

The table below provides a summary of the deferred outflows and inflows of resources related to pensions:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | Deferred outflows | | | | Deferred inflows | | | |
|--|--|------------------------|---|--|--------------------------------------|---|--|-------------------------------------|
| | Changes in | | | | Changes in | | | |
| | Differences between expected and actual experience | Changes of assumptions | proportionate share of contributions and employer contributions | Contributions subsequent to the measurement date | Total deferred outflows of resources | proportionate share of contributions and employer contributions | Net difference between projected and actual investment earnings on pension plan investment | Total deferred inflows of resources |
| Alcorn State University | \$ 886,810 | 4,267,643 | — | 4,124,495 | 9,278,948 | 7,547,726 | 16,702,282 | 24,250,008 |
| Delta State University | 630,567 | 3,034,513 | — | 3,238,902 | 6,903,982 | 308,153 | 11,876,179 | 12,184,332 |
| Jackson State University | 1,586,190 | 7,633,308 | — | 8,153,424 | 17,372,922 | 6,297,857 | 29,874,492 | 36,172,349 |
| Mississippi State University | 7,745,524 | 37,274,206 | 13,463,099 | 38,656,800 | 97,139,629 | — | 145,880,126 | 145,880,126 |
| Mississippi University for Women | 535,915 | 2,579,011 | — | 2,742,395 | 5,857,321 | 69,567 | 10,093,481 | 10,163,048 |
| Mississippi Valley State University | 537,853 | 2,588,340 | — | 2,617,906 | 5,744,099 | 3,047,684 | 10,129,990 | 13,177,674 |
| University of Mississippi | 4,472,410 | 21,522,823 | — | 22,793,811 | 48,789,044 | 4,987,067 | 84,233,913 | 89,220,980 |
| University of Southern Mississippi | 3,065,937 | 14,754,374 | — | 15,254,661 | 33,074,972 | 3,160,588 | 57,744,221 | 60,904,809 |
| University of Mississippi Medical Center | 17,732,364 | 85,334,419 | — | 87,049,388 | 190,116,171 | 20,381,624 | 333,973,468 | 354,355,092 |
| Executive Office | 235,326 | 1,132,472 | — | 1,203,862 | 2,571,660 | 832,330 | 4,432,156 | 5,264,486 |
| MCVS | 22,152 | 106,601 | — | 106,561 | 235,314 | 77,863 | 417,205 | 495,068 |
| Total | \$ 37,451,048 | 180,227,710 | 13,463,099 | 185,942,205 | 417,084,062 | 46,710,459 | 705,357,513 | 752,067,972 |

Contributions subsequent to the measurement date of \$185.9 million reported as deferred outflows of resources will be recognized as a reduction of the net pension liability in the year ended June 30, 2023.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 | | | |
|--|---|-------------------|-------------------|--------------------|
| | 2023 | 2024 | 2025 | Total |
| Alcorn State University | \$ 2,001,750 | 1,748,050 | 1,404,653 | 5,154,453 |
| Delta State University | 1,423,347 | 1,242,953 | 998,780 | 3,665,080 |
| Jackson State University | 3,580,425 | 3,126,645 | 2,512,428 | 9,219,498 |
| Mississippi State University | 24,467,171 | 19,434,374 | 14,581,284 | 58,482,829 |
| Mississippi University for Women | 1,209,693 | 1,056,377 | 848,856 | 3,114,926 |
| Mississippi Valley State University | 1,214,068 | 1,060,199 | 851,926 | 3,126,193 |
| University of Mississippi | 10,095,341 | 8,815,868 | 7,084,024 | 25,995,233 |
| University of Southern Mississippi | 6,920,581 | 6,043,474 | 4,856,256 | 17,820,311 |
| University of Mississippi Medical Center | 40,026,350 | 34,953,454 | 28,086,979 | 103,066,783 |
| Executive Office | 531,189 | 463,867 | 372,742 | 1,367,798 |
| MCVS | 50,002 | 43,664 | 35,087 | 128,753 |
| Total | <u>\$ 91,519,917</u> | <u>77,988,925</u> | <u>61,633,015</u> | <u>231,141,857</u> |

| | Deferred inflows of resources, Year Ended June 30 | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|
| | 2023 | 2024 | 2025 | 2026 | Total |
| Alcorn State University | \$ 7,349,059 | 6,136,333 | 5,787,427 | 4,977,189 | 24,250,008 |
| Delta State University | 3,055,761 | 2,850,767 | 2,738,767 | 3,539,037 | 12,184,332 |
| Jackson State University | 11,342,336 | 8,309,799 | 7,617,777 | 8,902,437 | 36,172,349 |
| Mississippi State University | 34,893,061 | 32,441,677 | 35,073,902 | 43,471,486 | 145,880,126 |
| Mississippi University for Women | 2,548,159 | 2,159,068 | 2,448,019 | 3,007,802 | 10,163,048 |
| Mississippi Valley State University | 3,649,091 | 3,293,510 | 3,216,391 | 3,018,682 | 13,177,674 |
| University of Mississippi | 22,801,174 | 20,198,700 | 21,119,856 | 25,101,250 | 89,220,980 |
| University of Southern Mississippi | 15,836,237 | 13,559,259 | 14,301,848 | 17,207,465 | 60,904,809 |
| University of Mississippi Medical Center | 79,601,592 | 85,159,861 | 90,071,355 | 99,522,284 | 354,355,092 |
| Executive Office | 1,409,158 | 1,274,534 | 1,260,035 | 1,320,759 | 5,264,486 |
| MCVS | 126,583 | 120,016 | 124,145 | 124,324 | 495,068 |
| Total | <u>\$ 182,612,211</u> | <u>175,503,524</u> | <u>183,759,522</u> | <u>210,192,715</u> | <u>752,067,972</u> |

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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2020 valuation were based on the results of an actuarial experience study for the four-year period ending June 30, 2020.

The following table provides a summary of the actuarial methods and assumptions used to determine the contribution rate reported for PERS for the year ended June 30, 2022:

| | |
|---------------------------|---------------|
| Valuation date | June 30, 2020 |
| Measurement date | June 30, 2021 |
| Asset valuation method | Market value |
| Actuarial assumptions: | |
| Inflation rate | 2.40 % |
| Salary increases | 2.65 |
| Investment rate of return | 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, 2022 are summarized in the following table:

| Asset class | Target allocation | Long-term expected real rate of return |
|----------------------|--------------------------|---|
| Domestic Equity | 27.00 % | 4.60 % |
| International equity | 22.00 | 4.50 |
| Global Equity | 12.00 | 4.80 |
| Debt Securities | 20.00 | (0.25) |
| Real Estate | 10.00 | 3.75 |
| Private equity | 8.00 | 6.00 |
| Cash Equivalents | 1.00 | (1.00) |
| | <u>100.00</u> | |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Discount Rate

For the year ended June 30, 2022, the discount rate used to measure the total pension liability was 7.55%. 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 year ended June 30, 2022. 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 2022, 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 | | |
|---------------------------|-------------------------------------|------------------------|
| 1% Decrease (6.55%) | Current discount rate (7.55%) | 1% Increase (8.55%) |
| \$ 3,317,042,270 | \$ 2,342,156,188 | \$ 1,538,772,514 |

(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 year ended June 30, 2022 was \$75.3 million, which equaled its required contribution for the period.

Note 16

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, or his or her designee; the Chairman of the House of Representatives Insurance Committee, or his or her designee; the Chairman of the Senate Appropriations Committee, or his or her designee; and the Chairman of the House of Representatives' Appropriations Committee, or his or her designee. 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 claims cost and premiums received for retirees.

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, 2021, the Plan provided health coverage to 321 employer units.

Disclosures under GASB Statement No. 75

The disclosures that follow for fiscal year 2022 include all disclosures for GASB Statement No. 75 using the latest valuation report available (June 30, 2021). For fiscal year 2022, the measurement date for the State and School Employees' Life and Health Insurance Plan is June 30, 2021. The IHL System is presenting net OPEB liability as of June 30, 2021 for the fiscal year 2022 financials.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022, the IHL System reported a liability of \$119.3 million for its proportionate share of the net OPEB liability (NOL). For fiscal year ending June 30, 2022, the NOL was measured as of June 30, 2021, 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, 2022, the IHL System's proportion was 18.53%.

For the year ended June 30, 2022, the IHL System recognized OPEB revenue of (\$6.9) million.

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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | Deferred outflows | | | | | Deferred inflows | | | | |
|--|--|---|------------------------|--|-----------------------|--------------------------------------|------------------------|--|--|-------------------------------------|
| | Differences between expected and actual experience | 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 | Implicit rate subsidy | 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 | Total deferred inflows of resources |
| Alcorn State University | \$ 3,458 | 148 | 515,043 | 11,843 | 95,817 | 626,309 | 107,555 | 994,381 | 514,067 | 1,616,003 |
| Delta State University | 2,895 | 124 | 431,110 | 86,564 | 84,298 | 604,991 | 90,027 | 832,334 | 72,614 | 994,975 |
| Jackson State University | 5,713 | 245 | 850,775 | — | 167,478 | 1,024,211 | 177,665 | 1,642,570 | 841,928 | 2,662,163 |
| Mississippi State University | 29,082 | 1,246 | 4,331,130 | 1,889,318 | 837,330 | 7,088,106 | 904,457 | 8,362,008 | 106,731 | 9,373,196 |
| Mississippi University for Women | 2,216 | 95 | 330,009 | 112,752 | 64,892 | 509,964 | 68,915 | 637,140 | 13,415 | 719,470 |
| Mississippi Valley State University | 2,440 | 105 | 363,391 | 6,515 | 65,607 | 438,058 | 75,886 | 701,591 | 321,771 | 1,099,248 |
| University of Mississippi | 18,560 | 795 | 2,764,064 | 745,591 | 538,017 | 4,067,027 | 577,211 | 5,336,511 | 152,436 | 6,066,158 |
| University of Southern Mississippi | 12,559 | 538 | 1,870,369 | 165,766 | 363,522 | 2,412,754 | 390,583 | 3,611,076 | 104,516 | 4,106,175 |
| University of Mississippi Medical Center | 52,187 | 2,229 | 7,772,377 | 2,062,638 | 1,436,359 | 11,325,790 | 1,623,086 | 15,005,947 | 2,078,074 | 18,707,107 |
| Executive Office | 596 | 25 | 88,702 | 8,001 | 18,009 | 115,333 | 18,523 | 171,254 | 41,625 | 231,402 |
| Total | \$ 129,706 | 5,550 | 19,316,970 | 5,088,988 | 3,671,329 | 28,212,543 | 4,033,908 | 37,294,812 | 4,247,177 | 45,575,897 |

\$3.7 million reported as deferred outflows of resources related to OPEB resulting from the System's implicit rate subsidy will be recognized as a reduction of the NOL in the year ending June 30, 2023.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2021 measurement period was 5.9 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 (inflows) of resources year ended June 30 | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
| Alcorn State University | \$ (258,255) | (249,963) | (212,910) | (216,780) | (147,603) | (1,085,511) |
| Delta State University | (110,368) | (104,148) | (90,231) | (111,517) | (58,018) | (474,282) |
| Jackson State University | (514,624) | (492,744) | (360,252) | (306,079) | (131,731) | (1,805,430) |
| Mississippi State University | (865,510) | (765,247) | (427,947) | (634,924) | (428,792) | (3,122,420) |
| Mississippi University for Women | (66,172) | (60,527) | (45,579) | (60,012) | (42,108) | (274,398) |
| Mississippi Valley State University | (176,971) | (170,793) | (143,361) | (148,653) | (87,019) | (726,797) |
| University of Mississippi | (528,049) | (501,055) | (449,575) | (620,403) | (438,066) | (2,537,148) |
| University of Southern Mississippi | (479,193) | (456,304) | (382,314) | (458,459) | (280,673) | (2,056,943) |
| University of Mississippi Medical Center | (2,062,193) | (1,916,361) | (1,399,440) | (1,909,462) | (1,530,220) | (8,817,676) |
| Executive Office | (36,187) | (33,521) | (24,255) | (27,133) | (12,982) | (134,078) |
| Total | <u>\$ (5,097,522)</u> | <u>(4,750,663)</u> | <u>(3,535,864)</u> | <u>(4,493,422)</u> | <u>(3,157,212)</u> | <u>(21,034,683)</u> |

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 year ended June 30, 2022:

| | |
|-----------------------------------|-----------------------------------|
| Valuation date | June 30, 2021 |
| Measurement date | June 30, 2021 |
| Actuarial assumptions: | |
| Cost method | Entry age normal |
| Inflation rate | 2.40 % |
| Long-term expected rate of return | 4.50 % |
| Discount rate | 2.13 % |
| Projected cash flows | N/A |
| Projected salary increases | 2.65% - 17.90% |
| Healthcare cost trend rates | 6.50% decreasing to 4.50% by 2030 |

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 year ended June 30, 2022 the discount rate used to measure the total OPEB liability was 2.13%. 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, 2022, 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 2022, calculated using the discount rate of 2.13%, 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:

| Discount Rate Sensitivity | | |
|---------------------------|-------------------------------------|------------------------|
| 1% Decrease (1.13%) | Current discount rate (2.13%) | 1% Increase (3.13%) |
| \$ 132,017,085 | \$ 119,272,015 | \$ 108,404,937 |

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 Care Cost Trend Rates Sensitivity | | |
|--|--------------------------|----------------|
| 1% Decrease | Current discount rate | 1% Increase |
| \$ 110,476,738 | \$ 119,272,015 | \$ 129,225,408 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Non-cash Impact on Fringe Benefits Expense

For the year ended June 30, 2022, the non-cash impact of GASB Statement No. 68 on fringe benefits revenue was \$(78.4) million. For the year ended June 30, 2022, the non-cash impact of GASB Statement No. 75 on fringe benefits revenue was \$(10.1) million.

| | Total fringe benefits expense | Non-cash change in net pension liability and related deferred inflows and outflows due to GASB 68 | Non-cash change in net OPEB liability and related deferred inflows and outflows due to GASB 75 | Fringe benefits expense excluding non- cash impact of GASB 68 and 75 |
|--|-------------------------------------|--|---|--|
| Alcorn State University | \$ 4,385,770 | 5,217,993 | 390,060 | 9,993,823 |
| Delta State University | 7,842,787 | 1,378,145 | 224,789 | 9,445,721 |
| Jackson State University | 6,826,420 | 13,460,183 | 741,548 | 21,028,151 |
| Mississippi State University | 125,104,456 | 9,429,714 | 2,005,465 | 136,539,635 |
| Mississippi University for Women | 5,715,475 | 1,509,515 | 154,122 | 7,379,112 |
| Mississippi Valley State University | 4,315,653 | 2,195,276 | 267,969 | 6,778,898 |
| University of Mississippi | 60,669,256 | 10,864,161 | 1,259,197 | 72,792,614 |
| University of Southern Mississippi | 46,254,864 | 7,871,028 | 973,403 | 55,099,295 |
| University of Mississippi Medical Center | 182,028,597 | 25,457,357 | 4,041,587 | 211,527,541 |
| Executive Office | 1,422,863 | 912,105 | 60,396 | 2,395,364 |
| MCVS | 130,836 | 65,790 | — | 196,626 |
| Totals | <u>\$ 444,696,977</u> | <u>78,361,267</u> | <u>10,118,536</u> | <u>533,176,780</u> |

Note 17

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 \$33.3 million and \$17.5 million at June 30, 2022, and are included in the statement 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 year ended June 30, 2022 were approximately \$360,000. 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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

The following represents changes in the unpaid claims liabilities for the WC Fund for the years ended June 30, 2022 and 2021 (in thousands):

| | <u>2022</u> | <u>2021</u> |
|--|------------------|----------------|
| Unpaid claim liability at beginning of year | \$ 17,277 | 20,067 |
| Incurred claims: | | |
| Insured events of the current | 7,054 | 5,100 |
| Decrease in provisions for | | |
| insured events of prior years | <u>(2,878)</u> | <u>(3,250)</u> |
| Total incurred claims | <u>4,176</u> | <u>1,850</u> |
| Payments: | | |
| Attributable to insured events of the current year | 1,510 | 1,063 |
| Attributable to insured events of the prior year | <u>2,558</u> | <u>3,577</u> |
| Total payments | <u>4,068</u> | <u>4,640</u> |
| Unpaid claim liability at end of year | <u>\$ 17,385</u> | <u>17,277</u> |

Total accrued claims, included in long-term liabilities, are presented at their present value using a discount rate of 3.0%. The discount approximated \$1.9 million as of June 30, 2022.

Note 18

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 \$10.9 million and \$4.5 million at June 30, 2022, and are included in the statement of net position.

A professionally licensed actuarial firm was contracted to perform an actuarial analysis of the Unemployment Fund as of June 30, 2022. The actuaries concluded that the fund's actual assets at June 30, 2022 exceeded the recommended minimum fund balance. The recommended fund balance at June 30, 2022 is \$4.5 million. Actual fund assets equaled \$10.9 million at June 30, 2022. The fiscal year 2023 assessment level was set at \$1.5 million. Future assessments are recommended to be set at \$1.5 million for fiscal years 2024 through 2026. These facts will be considered by the IHL System when determining future funding rates.

Note 19

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, 2022. Total assets and liabilities related to this activity approximated \$16.3 million and \$9.1 million at June 30, 2022, respectively, and are included in the statement of net position.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

The following represents changes in the unpaid claims liabilities for the IHL Tort Fund during the years ended June 30, 2022 and 2021 (in thousands):

| | <u>2022</u> | <u>2021</u> |
|--|-----------------|---------------|
| Unpaid claim liability at beginning of year | \$ 10,000 | 10,560 |
| Incurred claims: | | |
| Insured events of the current | 7,127 | 4,307 |
| Decrease in provisions for | | |
| insured events of prior years | (4,855) | (3,440) |
| Total incurred claims | <u>2,272</u> | <u>867</u> |
| Payments: | | |
| Attributable to insured events of the current year | 1,931 | 296 |
| Attributable to insured events of the prior year | 1,388 | 1,131 |
| Total payments | <u>3,319</u> | <u>1,427</u> |
| Unpaid claim liability at end of year | <u>\$ 8,953</u> | <u>10,000</u> |

Total accrued claims, included in long-term liabilities, are presented at their present value using a discount rate of 3.0%. The discount approximated \$778,000 as of June 30, 2022.

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 20

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 \$48.6 million and \$31.4 million at June 30, 2022, 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 claims liabilities for the UMMC Tort Claims Fund for the years ended June 30, 2022 and 2021 (in thousands):

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | <u>2022</u> | <u>2021</u> |
|--|------------------|----------------|
| Unpaid claim liability at beginning of year | \$ 31,350 | 31,198 |
| Incurred claims: | | |
| Insured events of the current | 6,845 | 6,845 |
| Decrease in provisions for | | |
| insured events of prior years | <u>(5,683)</u> | <u>(4,112)</u> |
| Total incurred claims | <u>1,162</u> | <u>2,733</u> |
| Payments: | | |
| Attributable to insured events of the current year | 26 | 22 |
| Attributable to insured events of the prior year | <u>2,624</u> | <u>2,559</u> |
| Total payments | <u>2,650</u> | <u>2,581</u> |
| Unpaid claim liability at end of year | <u>\$ 29,862</u> | <u>31,350</u> |

At June 30, 2022, unpaid claims of \$32.8 million are presented at their net present value of \$29.9 million using a discount rate of 4%.

Note 21

Subsequent Events

In October 2022, the University of Mississippi Educational Building Corporation issued tax-exempt bonds totaling \$72,760,000 (Series 2022) to provide funds in support of the construction of the Jim and Thomas Duff Center for Science and Technology Innovation. The Series 2022 bonds require varying principal payments through October 2052, and outstanding coupons bear interest rates ranging from 4.125% to 5.00%, with interest payable semiannually on April 1 and October 1 of each year.

Note 22

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; 107 Muldrow Properties, LLC; 111 Muldrow Properties, LLC; 800-804 University Drive Properties, LLC; 806 University Drive Apartments, LLC; 109 Muldrow Properties, LLC; DG South, LLC; West Side Fund I, LLC; West Side Fund II, LLC; West Side Fund III, LLC; West Side Fund IV, LLC; West Side Funds, Inc., 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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 Perella Weinberg Partners Capital Management LP, the foundation's outsourced chief investment officer that operates under the brand name, "Agility". Agility 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, 2022, 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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 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 92% as of June 30, 2022, 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, 2022:

Unconditional promises expected to be collected in:

| | |
|---|-----------------------------|
| One year | \$ 11,965,844 |
| two to five years | 27,338,409 |
| More than five years | 11,024,303 |
| | <u>50,328,556</u> |
| Present value discounts (rates ranging from 0.3% to 5.0%) | <u>(5,364,078)</u> |
| | 44,964,478 |
| Allowances for uncollectible pledges | <u>(879,246)</u> |
| | <u><u>\$ 44,085,232</u></u> |

(d) Investments

Investments are summarized as follows as of June 30, 2022:

| | |
|--|------------------------------|
| Short-term investments | \$ 7,219,683 |
| Agility Comprehensive Solutions Fund | 516,633,642 |
| Global fixed income | 4,169,211 |
| Global equities | 8,519,491 |
| Real assets | 27,596,321 |
| Absolute return strategies | 30,105 |
| Private capital | 31,219,702 |
| Contributed properties held for investment | 30,339,389 |
| Cash-surrender value of life insurance | 3,047,163 |
| | <u><u>\$ 628,774,707</u></u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

During 2022, the MSIP invested in a limited partnership interest in the Agility Comprehensive Solutions Fund LP, a Delaware limited partnership (the Fund). Perella Weinberg Partners Agility Comprehensive Solutions Fund GP LP serves as general partner of the Fund.

The Fund invests in five broad asset classes with approximate allocation percentages at June 30, 2022:

| | |
|----------------------------|------|
| Global equities | 61 % |
| Global fixed income | 4 |
| Absolute return strategies | 15 |
| Real assets | 9 |
| Private capital | 11 |

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, 2022 with a fair value of \$13.7 million.

The following schedule summarizes net investment income in the consolidated statement of activities for the year ended June 30, 2022:

| | |
|---|------------------------|
| Dividends and interest, net of expenses | \$ 4,560,369 |
| Net realized and unrealized losses | <u>(76,916,450)</u> |
| | <u>\$ (72,356,081)</u> |

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

The following table summarizes MSUF's financial instruments by major category in the fair value hierarchy as of June 30, 2022:

| | Level 1 | Level 2 | Level 3 | Investments at NAV | Total |
|--|----------------------|------------------|-------------------|-------------------------------|--------------------|
| Short-term investments | \$ 7,219,683 | — | — | — | 7,219,683 |
| Agility-Comprehensive Solutions Fund (1) | — | — | — | 516,633,642 | 516,633,642 |
| Global fixed income: Interest-rate sensitive | 4,169,211 | — | — | — | 4,169,211 |
| Global equities: Domestic | 8,519,491 | — | — | — | 8,519,491 |
| Real assets: | | | | | |
| Real estate funds (2) | — | — | — | 8,371,796 | 8,371,796 |
| Natural resources (3) | — | — | — | 19,224,525 | 19,224,525 |
| Total real assets | — | — | — | 27,596,321 | 27,596,321 |
| Absolute return strategies (4) | — | — | — | 30,105 | 30,105 |
| Private capital (2) | — | — | — | 31,219,702 | 31,219,702 |
| Contributed properties held for investment (5) | — | — | 30,339,389 | — | 30,339,389 |
| Cash surrender value of life insurance (6) | — | 3,047,163 | — | — | 3,047,163 |
| Total investments | <u>\$ 19,908,385</u> | <u>3,047,163</u> | <u>30,339,389</u> | <u>575,479,770</u> | <u>628,774,707</u> |
| Present value of amounts due from externally managed trusts | \$ — | — | 54,819,357 | — | 54,819,357 |

- (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 \$65.4 million of MSIP's investment in the Fund is considered illiquid at June 30, 2022, with up to a 10-year lockup period and 1-3 year extensions.
- (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 \$7,288,000 at June 30, 2022. 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.
- (3) The MSIP invests in three natural resource investments at June 30, 2022, which have terms ending in 2023, 2026 and 2027. Investments with lockup periods are subject to one or more one to two-year extensions. Future commitments to these funds approximate \$3,262,000 at June 30, 2022.
- (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, 2022, the MSUF had no absolute return strategy investments for which an otherwise redeemable investment was not redeemable.
- (5) Bulldog Forest properties totaling approximately \$27,560,708 at June 30, 2022, 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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

The following table presents MSUF's activities for the year ended June 30, 2022 for contributed properties held for investments classified as Level 3:

| | |
|-----------------------------------|----------------------|
| Balance, beginning of year | \$ 30,531,907 |
| Acquisitions | 2,462,750 |
| Dispositions | (2,037,308) |
| Net realized and unrealized gains | (617,960) |
| Balance, end of year | <u>\$ 30,339,389</u> |

For the year ended June 30, 2022, the change in present value of amounts due from externally managed trusts classified as Level 3 are as follows:

| | |
|----------------------------|----------------------|
| Balance, beginning of year | \$ 59,215,668 |
| Contributions | 4,925,120 |
| Terminations | (72,463) |
| Change in valuation | (9,248,968) |
| Balance, end of year | <u>\$ 54,819,357</u> |

(e) Net Assets Without Donor Restrictions

Net assets attributable to the foundation without donor restrictions as of June 30, 2022 are as follows:

| | |
|---|----------------------|
| Spendable funds | \$ 24,465,799 |
| Quasi-endowment funds | 22,341,847 |
| Net investment in land, buildings and equipment | 11,264,942 |
| | <u>\$ 58,072,588</u> |

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, 2022:

| | |
|---|-------------------|
| Subject to expenditure for specified purpose: | |
| General college support | \$ 20,714,082 |
| Student financial aid | 19,666,007 |
| Research | 303,367 |
| Faculty and staff support | 624,985 |
| Facilities | 871,493 |
| Other | 2,111,560 |
| | <u>44,291,494</u> |
| Subject to the passage of time and specified purpose: | |
| Charitable remainder trusts, cash surrender value of life insurance, gift annuities and other | 11,603,788 |
| Pledges receivable restricted by donors | 22,860,103 |
| | <u>34,463,891</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Donor restricted endowments subject to spending policy and appropriation to support the following purposes (including net accumulated earnings of approximately \$74,544,000 at June 30, 2022:

Subject to endowment spending policy and appropriation:

| | |
|---|------------------------------|
| General college support | 127,296,636 |
| Student financial aid | 249,282,242 |
| Research | 16,812,511 |
| Faculty and staff support | 62,592,547 |
| Facilities | 8,188,019 |
| Other | 8,282,444 |
| | <u>472,454,399</u> |
| Charitable remainder trusts, gift annuities and other | 52,274,601 |
| Pledges receivable restricted to endowment by donors | 21,225,129 |
| | <u><u>\$ 624,709,514</u></u> |

(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, 2022 is as follows:

| | Without donor restrictions | With donor restrictions | Total |
|----------------------------------|---|------------------------------------|--------------------|
| Donor restricted endowment funds | \$ — | 472,454,399 | 472,454,399 |
| Board-designated funds | 22,341,847 | — | 22,341,847 |
| Total | <u>\$ 22,341,847</u> | <u>472,454,399</u> | <u>494,796,246</u> |

Change in endowment net assets for the fiscal year ended June 30, 2022 is as follows:

| | Without donor restrictions | With donor restrictions | Total |
|---|---|--|--------------------|
| Endowment net assets, beginning of year | \$ 23,294,756 | 510,583,283 | 533,878,039 |
| Investment returns, net | (1,252,132) | (51,615,407) | (52,867,539) |
| Contributions | 5,000 | 23,077,683 | 23,082,683 |
| Appropriation of endowment assets for expenditure | (931,480) | (12,037,224) | (12,968,704) |
| Other | 1,225,703 | 2,446,064 | 3,671,767 |
| Endowment net assets, end of year | <u>\$ 22,341,847</u> | <u>472,454,399</u> | <u>494,796,246</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(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 \$2,024,922 at June 30, 2022. These endowments had an original gift value of approximately \$21.6 million at June 30, 2022.

Note 23

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022, 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, 2022 is as follows:

Unconditional promises expected to be collected in:

| | |
|---|-----------------------------|
| One year | \$ 15,316,600 |
| Two to five years | 33,841,736 |
| More than five years | <u>42,696,046</u> |
| | 91,854,382 |
| Present value discounts (rates ranging from 0.73% to 3.2%) | <u>(11,515,729)</u> |
| | 80,338,653 |
| Allowances for uncollectible pledges | <u>(2,776,987)</u> |
| | <u><u>\$ 77,561,666</u></u> |

(d) Investments

Investments, aggregated by investment strategy, consist of the following at June 30, 2022:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Investment strategy:

Fixed income:

| | |
|-------------------------------|-------------------|
| U.S. government securities | \$ 10,168,279 |
| Corporate bonds | 30,797,249 |
| Other fixed income securities | <u>25,802,336</u> |
| Total fixed income | <u>66,767,864</u> |

Equities:

| | |
|----------------------------------|-------------------|
| Common stocks | 29,623,470 |
| International common stock funds | 610,003 |
| Mutual funds | <u>29,224,781</u> |
| Total equities | <u>59,458,254</u> |

| | |
|---------------------------------|------------------------------|
| Real estate owned | 1,854,481 |
| Other short-term investments | 26,484,996 |
| Pooled investment funds, at NAV | <u>427,331,902</u> |
| Total investments | <u><u>\$ 581,897,497</u></u> |

The following schedule summarizes net investment income in the statement of activities for the year ended June 30, 2022:

| | |
|---|-------------------------------|
| Dividends and interest, net of expenses | \$ 12,212,933 |
| Net realized and unrealized losses | <u>(60,113,717)</u> |
| | <u><u>\$ (47,900,784)</u></u> |

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, 2022:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | Level 1 | Level 2 | Level 3 | Total |
|-----------------------------------|-----------------------|-------------------|------------------|-----------------------|
| Investment strategy: | | | | |
| Fixed income: | | | | |
| U.S. Government securities | \$ — | 10,168,279 | — | 10,168,279 |
| Corporate bonds | — | 30,797,249 | — | 30,797,249 |
| Other fixed income securities | 21,481,165 | 4,321,171 | — | 25,802,336 |
| Total fixed income | 21,481,165 | 45,286,699 | — | 66,767,864 |
| Equities: | | | | |
| Common stock | 29,623,470 | — | — | 29,623,470 |
| International common stock funds: | 610,003 | — | — | 610,003 |
| Mutual funds | 29,224,781 | — | — | 29,224,781 |
| Total equities | 59,458,254 | — | — | 59,458,254 |
| Real estate owned | - | — | 1,854,481 | 1,854,481 |
| Other short-term investments | 26,484,996 | — | — | 26,484,996 |
| | <u>\$ 107,424,415</u> | <u>45,286,699</u> | <u>1,854,481</u> | <u>154,565,595</u> |
| Pooled investment funds, at NAV | | | | 427,331,902 |
| Total investments | | | | <u>\$ 581,897,497</u> |
| Beneficial interest in trusts | \$ 4,692,963 | 5,697,943 | — | 10,390,906 |

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, 2022:

| Investment | Fair Value | Unfunded Commitments | Redemption frequency (if eligible) | Redemption notice period | Expected life span of investment |
|------------------------------------|-----------------------|-----------------------------|---|---------------------------------|---|
| Pooled investment funds, at NAV: | | | | | |
| Diversifying strategies | \$ 18,308,654 | — | Semiannually | 60 days | Indefinite |
| Event driven | 70,892 | — | Quarterly | 60 days | Indefinite |
| Fixed income | 30,664,702 | — | Daily | 5 days | Indefinite |
| Global equity | 99,309,040 | — | Various | None | Indefinite |
| Global equity-long only | 35,343,907 | — | Quarterly | 90 days | Indefinite |
| Long/short equity fund | 17,122,992 | — | Quarterly | 60 days | Indefinite |
| Natural resource private fund | 8,677,684 | 13,801 | No redemption feature | None | 10 years |
| Private credit | 5,144,939 | — | Quarterly | None | Indefinite |
| Relative value | 17,219,166 | — | Quarterly | 65 days | Indefinite |
| Timber fund | 1,220,060 | — | No redemption feature | None | 12 years |
| Other | 39,572 | — | No redemption feature | None | Indefinite |
| Venture capital and private equity | 194,210,294 | 65,420,976 | No redemption feature | None | 7 years to indefinite |
| | <u>\$ 427,331,902</u> | | | | |
| Real estate: | | | | | |
| Real estate owned | \$ 1,854,481 | | No redemption feature | None | Indefinite |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(e) Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2022 were restricted for the following purposes:

Spendable:

| | |
|------------------------------|-----------------------|
| Academic and program support | \$ 204,458,092 |
| Scholarship support | 79,187,175 |
| Faculty support | 36,682,808 |
| Library support | 14,587,021 |
| Total | <u>\$ 334,915,096</u> |

Endowment:

| | |
|--|------------------------------|
| Academic and program support | \$ 66,230,685 |
| Scholarship support | 136,064,159 |
| Faculty support | 77,794,403 |
| Library support | 14,203,969 |
| Total | <u>294,293,216</u> |
| Total net assets with donor restrictions | <u><u>\$ 629,208,312</u></u> |

(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, 2022 is as follows:

| | <u>Without donor restrictions</u> | <u>With donor restrictions</u> | <u>Total</u> |
|--|---|--|--------------------|
| Donor-restricted endowment funds: | | | |
| Original donor-restricted gift amount and amounts required to be retained by donor | \$ — | 294,293,216 | 294,293,216 |
| Portion subject to appropriation | — | 130,691,505 | 130,691,505 |
| Board-designated quasi endowment | 17,963,593 | — | 17,963,593 |
| Total endowment funds | <u>\$ 17,963,593</u> | <u>424,984,721</u> | <u>442,948,314</u> |

Change in endowment net assets for the year ended June 30, 2022 is as follows:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | Without donor restrictions | With donor restrictions | Total |
|--|---|--|--------------------|
| Endowment net assets, beginning of year | \$ 18,027,414 | 465,608,575 | 483,635,989 |
| Contributions and transfers to endowment | 3,139,109 | 11,075,140 | 14,214,249 |
| Appropriation of expenditures | (441,976) | (14,828,676) | (15,270,652) |
| Investment return: | | | |
| Investment income | 495,782 | 33,168,872 | 33,664,654 |
| Net depreciation | (3,256,736) | (70,039,190) | (73,295,926) |
| Endowment net assets, end of year | <u>\$ 17,963,593</u> | <u>424,984,721</u> | <u>442,948,314</u> |

(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, 2022, endowments with a fair value below the amount of the gifts made to the endowment totaled \$9,096,000. The donor gifts to these endowments total \$9,519,000 for an underwater amount of \$423,000.

Note 24

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 donor-imposed 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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 donor-restricted 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, 2022, 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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

(c) Pledges Receivable, Net

Pledges receivable, net, are summarized as follows at June 30, 2022:

| | |
|--|----------------------------|
| Unconditional promises expected to be collected in: | |
| Less than one year | \$ 1,315,184 |
| One year to five years | 1,058,504 |
| More than five years | <u>120,708</u> |
| | 2,494,396 |
| Present value discounts (rates ranging from 0.29% to 3.50%) | <u>(42,175)</u> |
| | 2,452,221 |
| Allowances for uncollectible pledges | <u>(284,200)</u> |
| | <u><u>\$ 2,168,021</u></u> |

(d) Investments

Investments, aggregated by investment strategy, consist of the following at June 30, 2022:

| | |
|-------------------------------|------------------------------|
| Fixed income: | |
| U.S. government securities | \$ 2,117,380 |
| Corporate bonds | 2,920,771 |
| Municipal bonds | 42,151 |
| Mutual funds | 24,682,576 |
| Other fixed income securities | <u>474,872</u> |
| Total fixed income | 30,237,750 |
| Equities: | |
| Mutual and common stock funds | 67,694,890 |
| Alternative investments: | |
| Hedge funds | 22,390,883 |
| Real estate investment funds | 6,176,908 |
| Private equity funds | <u>5,546,651</u> |
| Total alternative investments | 34,114,442 |
| Cash and cash equivalents | 110,854 |
| Investments held at cost | <u>224,497</u> |
| Total investments | <u><u>\$ 132,382,433</u></u> |

The following schedule summarizes net investment income in the consolidated statement of activities for the year ended June 30, 2022:

| | |
|---|-------------------------------|
| Dividends and interest, net of expenses | \$ 2,260,482 |
| Net realized and unrealized losses | <u>(15,945,387)</u> |
| | <u><u>\$ (13,684,905)</u></u> |

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

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022:

| | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u> |
|--|----------------------|------------------|----------------|-----------------------|
| Fixed income: | | | | |
| U.S. Government securities | \$ — | 2,117,380 | — | 2,117,380 |
| Corporate bonds | — | 2,920,771 | — | 2,920,771 |
| Municipal bonds | — | 42,151 | — | 42,151 |
| Mutual funds | 24,682,576 | — | — | 24,682,576 |
| Other fixed income securities | — | 474,872 | — | 474,872 |
| Equities: | | | | |
| Mutual and common stock | 67,694,890 | — | — | 67,694,890 |
| Total investments at fair value | <u>\$ 92,377,466</u> | <u>5,555,174</u> | <u>—</u> | 97,932,640 |
| Investments measured at NAV or equivalent | | | | 34,114,442 |
| Cash and cash equivalents | | | | 110,854 |
| Other investments held at cost | | | | 224,497 |
| Total investments | | | | <u>\$ 132,382,433</u> |
| Amounts due from externally managed trusts | \$ — | — | 10,266,352 | 10,266,352 |

For the year ended June 30, 2022, the change in present value of amounts due from externally managed trusts classified as Level 3 are as follows:

| | <u>Amounts due from Externally Managed Trusts</u> |
|----------------------------|---|
| Balance, beginning of year | \$ 14,608,988 |
| Change in value | (4,386,803) |
| Contributions | 79,349 |
| Distributions | (35,182) |
| Balance, end of year | <u>\$ 10,266,352</u> |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022:

| Investment | Net Asset Value | Unfunded Commitments | Redemption frequency | Redemption notice |
|------------------------------|----------------------|-------------------------|-------------------------|----------------------|
| Hedge funds | \$ 22,390,883 | — | Various | Various |
| Real estate investment funds | 6,176,908 | — | Quarterly | 95 days |
| Private equity | 5,546,651 | 4,684,122 | None | None |
| Total | <u>\$ 34,114,442</u> | | | |

(e) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30, 2022:

Subject to expenditure for specified purpose:

| | |
|-------------------------------------|-------------------|
| Student financial aid | \$ 1,908,032 |
| Academic divisions | 2,386,862 |
| Research | 370,133 |
| Operations and maintenance of plant | 1,071,901 |
| Library | 175,838 |
| Athletics | 453,108 |
| Faculty and staff support | 51,957 |
| Other restricted purposes | 6,407,389 |
| | <u>12,825,220</u> |

Not subject to expenditure for specified purpose:

| | |
|--|--------|
| Amounts due from externally managed trusts | 72,901 |
|--|--------|

Endowments:

Original donor-restricted gift amount and amounts
required to be maintained in perpetuity by donor:

| | |
|-------------------------------------|-------------------|
| Student financial aid | 55,759,380 |
| Academic divisions | 4,733,950 |
| Research | 773,125 |
| Operations and maintenance of plant | 5,668,875 |
| Library | 3,078,031 |
| Faculty and staff support | 10,315,695 |
| Other restricted purposes | 5,693,079 |
| Total | <u>86,022,135</u> |

Subject to foundation endowment spending
policy and appropriation:

| | |
|-------------------------------------|-------------------|
| Student financial aid | 14,342,448 |
| Academic divisions | 1,414,803 |
| Research | 70,052 |
| Operations and maintenance of plant | 834,140 |
| Library | 649,140 |
| Faculty and staff support | 2,710,193 |
| Other restricted purposes | 2,701,979 |
| Total | <u>22,722,755</u> |
| Sub-Total endowments | 108,744,890 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | |
|---|------------------------------|
| Endowment not subject to spending policy or appropriations: | |
| Externally managed perpetual trust | 3,186,176 |
| Total endowments | <u>111,931,066</u> |
| Not subject to spending policy or appropriation - | |
| Restricted to endowment: | |
| Pledges and other receivables, net | 1,521,452 |
| Amounts due from externally managed trusts | 7,007,275 |
| Gift annuities | 14,536 |
| Cash surrender value of life insurance | 2,157,968 |
| Investments held at cost - restricted to endowment | 167,965 |
| Total | <u>10,869,196</u> |
| Total net assets with donor restrictions | <u><u>\$ 135,698,383</u></u> |

(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, 2022 is as follows:

| | Without donor restrictions | With donor restrictions | Total |
|--|---|--|---------------------------|
| Board designated endowment funds | \$ 7,956,555 | — | 7,956,555 |
| Donor-restricted funds functioning as endowments | 4,102,225 | 7,673,061 | 11,775,286 |
| Donor-restricted endowment funds: | | | |
| Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor | — | 86,022,135 | 86,022,135 |
| Accumulated investment gains | — | 15,049,694 | 15,049,694 |
| Sub-total | <u>\$ 12,058,780</u> | <u>108,744,890</u> | <u>120,803,670</u> |
| Externally managed perpetual trust | — | 3,186,176 | 3,186,176 |
| Total | <u><u>\$ 12,058,780</u></u> | <u><u>111,931,066</u></u> | <u><u>123,989,846</u></u> |

During the year ended June 30, 2022, the foundation had the following endowment related activities:

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

| | Without donor restrictions | With donor restrictions | Total |
|---|---|--|--------------------|
| Endowment net assets, beginning of year | \$ 11,633,500 | 120,759,639 | 132,393,139 |
| Net investment loss | (1,910,824) | (11,941,448) | (13,852,272) |
| Contributions | 44,769 | 4,028,232 | 4,073,001 |
| Other | 2,291,335 | (4,101,533) | (1,810,198) |
| Endowment net assets, end of year | <u>\$ 12,058,780</u> | <u>108,744,890</u> | <u>120,803,670</u> |

(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, 2022, 70 funds were underwater with an original gift value of \$8.8 million, fair value of \$8.2 million and deficiencies of \$569,274, \$52,050 of which is reported in net assets without donor restrictions and \$517,224 of which is reported in net assets with donor restrictions.

COMBINING SUPPLEMENTARY INFORMATION

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Combining Statement of Net Position
June 30, 2022

| Assets | 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 |
|---|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|--|------------------|-----------|---------------------|---------------|
| | | | | | | | | | | | | | |
| Current assets: | | | | | | | | | | | | | |
| Cash and cash equivalents | \$ 49,117,572 | 8,398,126 | 47,009,081 | 310,610,059 | 8,846,639 | 30,504,730 | 66,101,188 | 101,524,390 | 81,368,555 | 13,079,938 | 223,544 | — | 716,783,822 |
| Short-term investments | 3,581,931 | 356,261 | — | 13,225,604 | — | 2,606,490 | 51,673,310 | 2,093,080 | 319,008,858 | 8,444,066 | 125,161 | — | 401,114,761 |
| Accounts receivable, net | 12,580,280 | 5,581,046 | 32,002,059 | 73,289,943 | 3,710,851 | 11,162,848 | 49,511,121 | 43,283,421 | 147,146,797 | 2,182,856 | 232,873 | (3,902,378) | 376,761,717 |
| Student notes receivable, net | 709,240 | 302,609 | — | 3,009,918 | 3,742 | — | 8,124,473 | 2,926,639 | 1,143,152 | 978,091 | — | — | 17,197,864 |
| Inventories | 255,383 | 402,974 | 318,285 | 3,136,885 | — | 381,565 | 1,189,709 | 217,974 | 35,374,177 | 1,012,266 | — | — | 42,289,218 |
| Prepaid expenses | — | — | 11,539 | 8,643,480 | 303,784 | 215,450 | 383,374 | 6,969,927 | 13,187,769 | 43,764 | — | — | 29,759,087 |
| Other current assets | — | — | — | 95,000 | — | — | — | — | 9,366,450 | — | — | — | 9,461,450 |
| Total current assets | 66,244,406 | 15,041,016 | 79,340,964 | 411,990,889 | 12,865,016 | 44,871,083 | 176,983,175 | 157,015,431 | 606,595,758 | 25,740,981 | 581,578 | (3,902,378) | 1,593,367,919 |
| Noncurrent assets: | | | | | | | | | | | | | |
| Restricted cash and cash equivalents | 3,367,074 | (1,176,744) | 4,449,293 | 2,817,682 | 5,230,470 | — | 9,054,389 | 11,190,419 | 104,870,629 | — | — | — | 139,803,212 |
| Restricted short-term investments | 1,055,554 | — | — | — | — | 692,835 | — | — | — | — | — | — | 1,748,389 |
| Endowments investments | 20,252,468 | — | 48,933,270 | 45,857,931 | 4,003,059 | 3,263,283 | 105,052,387 | 9,791,065 | 97,178,011 | 22,971,628 | — | — | 357,303,102 |
| Other long-term investments | — | — | — | 81,220,169 | 9,355,767 | 992,761 | 387,645,136 | 48,415,217 | 164,441,665 | 51,885,343 | 514,398 | — | 744,470,456 |
| Student notes receivable, net | — | 238,074 | 1,232,716 | 12,782,848 | 43,045 | — | 25,219,716 | 8,883,031 | 3,272,397 | 12,395,616 | — | — | 64,067,443 |
| Beneficial interest in irrevocable trust | — | — | — | — | — | — | — | — | 38,316,824 | — | — | — | 38,316,824 |
| Capital assets, net | 158,883,914 | 126,179,146 | 255,006,401 | 1,174,426,368 | 117,646,213 | 109,712,102 | 1,150,426,821 | 591,202,608 | 919,461,106 | 4,013,059 | 2,392 | — | 4,606,960,130 |
| Other noncurrent assets | 152,036 | 1,831,768 | 375,652 | 15,490,241 | — | 132,798 | 15,783,579 | 13,359,026 | 4,285,269 | — | — | (9,473,245) | 41,937,124 |
| Total noncurrent assets | 183,711,046 | 127,072,244 | 309,997,332 | 1,332,595,239 | 136,278,554 | 114,793,779 | 1,693,182,028 | 682,841,366 | 1,331,825,901 | 91,265,646 | 516,790 | (9,473,245) | 5,994,606,680 |
| Total assets | 249,955,452 | 142,113,260 | 389,338,296 | 1,744,586,128 | 149,143,570 | 159,664,862 | 1,870,165,203 | 839,856,797 | 1,938,421,659 | 117,006,627 | 1,098,368 | (13,375,623) | 7,587,974,599 |
| Deferred outflows of resources | 14,209,706 | 7,508,973 | 25,124,750 | 116,419,651 | 6,367,285 | 6,182,157 | 52,856,071 | 45,129,374 | 214,031,881 | 2,686,993 | 235,314 | — | 490,752,155 |
| Total assets and deferred outflows of resources | \$ 264,165,158 | 149,622,233 | 414,463,046 | 1,861,005,779 | 155,510,855 | 165,847,019 | 1,923,021,274 | 884,986,171 | 2,152,453,540 | 119,693,620 | 1,333,682 | (13,375,623) | 8,078,726,754 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Combining Statement of Net Position
June 30, 2022

| Liabilities | 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 |
|---|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|--|------------------|-------------|---------------------|-----------------|
| | | | | | | | | | | | | | |
| Current liabilities: | | | | | | | | | | | | | |
| Accounts payable and accrued liabilities | \$ 5,397,310 | 5,093,043 | 20,421,223 | 56,333,620 | 2,553,255 | 2,169,916 | 37,520,580 | 23,645,845 | 156,095,778 | 1,091,732 | 242,613 | (60,102) | 310,504,813 |
| Unearned revenues | 2,773,824 | 1,142,652 | 6,575,087 | 19,409,915 | 1,588,893 | 3,340,979 | 55,643,481 | 15,192,627 | 26,576,114 | — | — | — | 132,243,572 |
| Accrued leave liabilities – current portion | 597,976 | 379,619 | 487,775 | 2,345,093 | 43,055 | 227,112 | 2,487,000 | 6,474,712 | 6,474,712 | 46,949 | 14,272 | — | 14,338,611 |
| Long-term liabilities – current portion | 1,739,137 | 633,151 | 5,815,213 | 15,766,196 | 57,279 | 593,784 | 15,485,998 | 7,063,596 | 33,995,511 | 6,817,533 | — | (3,842,276) | 84,125,122 |
| Other current liabilities | — | — | — | — | 275,525 | 79,436 | 105,290 | 64,373 | 93,514,238 | 358,025 | — | — | 94,396,887 |
| Total current liabilities | 10,508,247 | 7,248,465 | 33,299,298 | 93,854,824 | 4,518,007 | 6,411,227 | 111,242,349 | 47,201,489 | 316,656,353 | 8,314,239 | 256,885 | (3,902,378) | 635,609,005 |
| Noncurrent liabilities: | | | | | | | | | | | | | |
| Accrued leave liabilities | 2,372,231 | 1,138,857 | 6,148,904 | 23,457,832 | 1,033,329 | 1,180,419 | 15,572,127 | 9,992,663 | 61,911,603 | 845,375 | 39,742 | — | 123,693,082 |
| Deposits refundable | 677,215 | 108,966 | 703,814 | 49,627 | — | 28,164 | 262,531 | 2,986 | — | — | — | — | 1,833,303 |
| Long-term liabilities | 42,842,509 | 10,915,000 | 90,493,046 | 293,331,164 | — | 14,745,617 | 202,169,741 | 145,169,473 | 445,070,041 | 24,332,128 | — | (9,473,245) | 1,259,595,474 |
| Net pension liability | 55,460,320 | 39,435,132 | 99,198,952 | 484,398,386 | 33,515,640 | 33,636,869 | 279,700,687 | 191,741,041 | 1,108,966,743 | 14,717,078 | 1,385,339 | — | 2,342,156,187 |
| Net OPEB liability | 3,180,116 | 2,661,875 | 5,253,081 | 26,742,421 | 2,037,630 | 2,243,749 | 17,066,623 | 11,548,533 | 47,990,300 | 547,687 | — | — | 119,272,015 |
| Other long-term liabilities | — | — | 1,912,787 | 4,811,107 | 96,439 | — | 7,104,800 | 18,416,913 | 2,049,506 | — | — | — | 34,391,552 |
| Total noncurrent liabilities | 104,532,391 | 54,259,830 | 203,710,584 | 832,790,537 | 36,683,038 | 51,834,818 | 521,876,509 | 376,871,609 | 1,665,988,193 | 40,442,268 | 1,425,081 | (9,473,245) | 3,880,941,613 |
| Total liabilities | 115,040,638 | 61,508,295 | 237,009,882 | 926,645,361 | 41,201,045 | 58,246,045 | 633,118,858 | 424,073,098 | 1,982,644,546 | 48,756,507 | 1,681,966 | (13,375,623) | 4,516,550,618 |
| Deferred inflows of resources | 25,866,011 | 13,996,045 | 39,696,905 | 169,514,035 | 10,882,518 | 14,276,922 | 105,500,478 | 80,328,122 | 414,340,423 | 5,495,888 | 495,068 | — | 880,392,415 |
| Total liabilities and deferred inflows of resources | \$ 140,906,649 | 75,504,340 | 276,706,787 | 1,096,159,396 | 52,083,563 | 72,522,967 | 738,619,336 | 504,401,220 | 2,396,984,969 | 54,252,395 | 2,177,034 | (13,375,623) | 5,396,943,033 |
| Net Position | | | | | | | | | | | | | |
| Net investment in capital assets | \$ 117,316,793 | 114,644,004 | 174,215,604 | 878,977,470 | 117,588,963 | 94,671,560 | 949,583,971 | 425,383,963 | 473,351,806 | 3,932,685 | 2,392 | — | 3,349,669,211 |
| Restricted for: | | | | | | | | | | | | | |
| Nonexpendable: | | | | | | | | | | | | | |
| Scholarship and fellowships | — | — | 5,576,243 | 2,286,265 | 830,638 | 1,511,788 | 10,013,196 | 5,569,090 | — | 894,370 | — | — | 26,681,590 |
| Research | — | — | — | 4,492,419 | — | — | 317,789 | — | — | — | — | — | 4,810,208 |
| Other purposes | 17,468,403 | — | 34,549,176 | 7,708,329 | 286,659 | — | 45,595,920 | — | 28,766,203 | 19,656,438 | — | — | 154,031,128 |
| Expendable: | | | | | | | | | | | | | |
| Scholarships and fellowships | — | — | 8,668,084 | 1,794,649 | 436,068 | 1,324,674 | 7,311,242 | 1,296,428 | 8,718,729 | 17,099,470 | — | — | 46,649,344 |
| Research | — | — | — | 34,689,867 | — | — | 9,709,920 | — | 44,001,512 | — | — | — | 88,401,299 |
| Capital projects | — | — | 1,767,983 | 5,707,908 | 1,913,350 | 766,858 | 9,787,942 | 1,842,302 | 1,204,437 | — | — | — | 21,786,343 |
| Debt service | — | — | 16,929 | (4,539,743) | — | 399,939 | — | 25,496,452 | 7,465,227 | — | — | — | 22,578,014 |
| Loans | 553,699 | — | 337,551 | 13,814,905 | 233,656 | — | 31,807,912 | 4,582,814 | 7,465,227 | — | — | — | 58,795,764 |
| Other purposes | — | — | 8,233 | 1,447,706 | — | 1,005,019 | 25,536,641 | 11,206,543 | 86,791,735 | 30,092,774 | 858,248 | — | 156,946,899 |
| Unrestricted | (12,080,386) | (40,526,111) | (87,383,544) | (181,533,392) | (17,862,042) | (6,355,786) | 94,737,405 | (94,792,641) | (894,831,078) | (6,234,512) | (1,703,992) | — | (1,248,566,079) |
| Total net position | \$ 123,258,509 | 74,117,893 | 137,756,259 | 764,846,383 | 103,427,292 | 93,324,052 | 1,184,401,938 | 380,584,951 | (244,531,429) | 65,441,225 | (843,352) | — | 2,681,783,721 |

See accompanying independent auditors' report.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Combining Statement of Revenues, Expenses and Changes in Net Position

Year ended June 30, 2022

| | 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 | \$ 23,084,812 | 22,733,986 | 61,690,440 | 334,585,821 | 18,848,176 | 11,217,971 | 354,622,121 | 143,020,692 | 45,377,371 | — | — | — | 1,015,181,390 |
| Scholarship allowances | (11,606,840) | (6,358,081) | (11,936,556) | (119,698,249) | (5,831,844) | (6,181,931) | (113,563,333) | (48,691,721) | (6,714,627) | — | — | — | (330,583,182) |
| Bad debt expense | (1,582,950) | — | — | (2,353,901) | (332,378) | (1,311,579) | (270,871) | (1,446,490) | — | — | — | — | (7,298,169) |
| Net tuition and fees | 9,895,022 | 16,375,905 | 49,753,884 | 212,533,671 | 12,683,954 | 3,724,461 | 240,787,917 | 92,882,481 | 38,662,744 | — | — | — | 677,300,039 |
| Federal appropriations | — | — | — | 14,800,675 | — | — | — | — | — | — | — | — | 14,800,675 |
| Federal grants and contracts | 40,817,454 | 7,293,941 | 25,985,136 | 168,818,106 | 9,026,556 | 7,858,451 | 54,698,767 | 58,743,161 | 70,786,931 | 6,543,741 | 2,871,598 | (41,744,301) | 411,699,541 |
| State grants and contracts | 198,603 | 1,598,121 | 2,500,511 | 31,752,210 | 6,763,445 | 213,670 | 13,728,454 | 9,368,652 | 6,811,814 | 370,816 | — | (35,204,443) | 38,101,853 |
| Nongovernmental grants and contracts | 711,005 | 4,008,522 | 1,583,271 | 15,842,898 | 2,866,377 | — | 33,917,991 | 13,619,351 | 15,787,043 | 1,227,779 | — | — | 89,564,237 |
| Sales and services of educational departments | 526,481 | 1,056,708 | 3,730,478 | 60,726,207 | 1,110,892 | 2,193,237 | 7,809,890 | 1,772,715 | 1,208,422 | 3,214,246 | — | (2,478,330) | 80,870,946 |
| Auxiliary enterprises: | | | | | | | | | | | | | |
| Student housing | 8,580,903 | 2,396,214 | 10,634,344 | 32,668,471 | 2,088,596 | 3,029,568 | 28,253,174 | 18,323,656 | — | — | — | — | 105,974,926 |
| Food services | 7,147,849 | 2,499,160 | 10,540,450 | 2,990,352 | 1,505,933 | 2,351,097 | 3,507,799 | 3,110,671 | — | — | — | — | 33,653,311 |
| Bookstore | 214,988 | 185,990 | — | 1,189,000 | 62,079 | 1,010,086 | 629,544 | 821,671 | 1,717,625 | — | — | — | 5,830,983 |
| Athletics | — | — | — | 69,975,856 | — | — | 83,690,236 | 11,460,794 | — | — | — | — | 165,126,886 |
| Other auxiliary revenues | 567,834 | 648,350 | 2,379,364 | 12,409,768 | 212,668 | 1,118,915 | 11,996,363 | 5,568,285 | 867,599 | 2,259,331 | — | — | 38,028,477 |
| Less auxiliary enterprise scholarship allowances | (3,085,363) | — | (6,608,510) | (12,696,673) | (1,129,134) | — | (8,547,778) | (4,001,220) | — | — | — | — | (36,068,678) |
| Interest earned on loans to students | — | 13,289 | — | 738,272 | — | — | 606,564 | — | 348,682 | — | — | — | 1,706,807 |
| Patent care revenues | — | — | — | — | — | — | — | — | 1,251,077,962 | — | — | — | 1,251,077,962 |
| Other operating revenues | 6,527,258 | 1,620,340 | 13,303,129 | 8,072,388 | 250,338 | 2,443,655 | 11,462,514 | 5,068,875 | 114,657,843 | 15,710,131 | 15,453 | (11,820,118) | 167,311,806 |
| Total operating revenues | 72,102,034 | 37,696,540 | 113,802,057 | 619,821,201 | 35,441,704 | 23,943,140 | 482,541,435 | 216,739,092 | 1,501,926,665 | 29,326,044 | 2,887,051 | (91,247,192) | 3,044,979,771 |
| Operating expenses: | | | | | | | | | | | | | |
| Salaries and wages | 30,277,153 | 28,645,966 | 65,356,549 | 373,685,213 | 22,444,371 | 18,628,125 | 253,673,758 | 149,254,153 | 781,532,816 | 7,537,737 | 619,286 | — | 1,731,655,127 |
| Fringe benefits | 4,385,770 | 7,842,787 | 6,826,420 | 125,104,456 | 5,715,475 | 4,315,653 | 60,669,256 | 46,254,864 | 182,028,597 | 1,422,863 | 130,836 | — | 444,696,977 |
| Travel | 2,626,087 | 1,107,635 | 3,781,391 | 11,524,030 | 790,888 | 871,610 | 15,189,966 | 5,837,740 | 1,439,253 | 52,623 | 26,475 | — | 43,247,698 |
| Contractual services | 22,812,500 | 12,326,982 | 42,342,493 | 133,849,689 | 7,093,638 | 19,990,562 | 75,126,585 | 70,296,115 | 237,256,511 | 22,330,650 | 2,897,353 | (56,042,749) | 590,280,329 |
| Utilities | 4,313,385 | 1,912,114 | 5,047,378 | 17,979,233 | 2,975,113 | 2,079,682 | 19,668,773 | 10,808,140 | 16,483,613 | 787,074 | — | — | 82,054,505 |
| Scholarships and fellowships | 17,262,894 | 7,096,138 | 12,003,399 | 80,345,160 | 9,333,340 | 2,883,211 | 98,902,257 | 38,339,389 | 8,825,765 | 46,728,543 | — | (35,204,443) | 286,515,653 |
| Commodities | 5,279,678 | 3,888,372 | 3,514,997 | 41,701,036 | 2,401,953 | 4,105,491 | 34,594,483 | 17,508,862 | 360,872,552 | 413,305 | 47,362 | — | 474,328,091 |
| Depreciation and amortization | 4,671,645 | 4,692,754 | 9,219,139 | 41,987,499 | 2,714,966 | 2,917,660 | 38,786,864 | 19,019,264 | 66,648,269 | 160,643 | 1,076 | — | 190,819,779 |
| Other operating expenses | — | 212,599 | 1,462,399 | — | — | — | 1,498,630 | — | 99,489 | 202,228 | 14,563 | — | 3,489,908 |
| Total operating expenses | 91,629,112 | 67,725,347 | 149,554,165 | 826,176,316 | 53,469,744 | 55,791,994 | 598,110,572 | 357,318,527 | 1,655,186,865 | 79,635,666 | 3,736,951 | (91,247,192) | 3,847,088,067 |
| Operating loss | (19,527,078) | (30,028,807) | (35,752,108) | (206,355,115) | (18,028,040) | (31,848,854) | (115,569,137) | (140,579,435) | (153,260,200) | (50,309,622) | (849,900) | — | (802,108,296) |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Combining Statement of Revenues, Expenses and Changes in Net Position

Year ended June 30, 2022

| | 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 |
|---|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|--|------------------|-----------|---------------------|---------------|
| Nonoperating revenue (expenses): | | | | | | | | | | | | | |
| State appropriations | \$ 27,623,371 | 21,048,003 | 43,507,603 | 180,990,942 | 15,665,872 | 15,444,423 | 91,926,010 | 89,085,790 | 170,192,799 | 54,939,666 | 786,602 | — | 711,211,081 |
| Gifts and grants | 1,037,812 | 5,091,287 | 16,591,492 | 116,448,681 | 5,539,090 | 23,192,885 | 57,699,412 | 64,166,339 | 47,165,352 | — | — | — | 336,932,350 |
| Investment income, net of investment expense | (675,514) | 62,340 | (6,922,782) | (8,948,478) | (438,070) | (385,495) | (34,375,503) | 44,386 | (12,021,793) | (4,600,387) | (36,707) | (265,884) | (68,563,887) |
| Interest expense on capital assets-related debt | (1,732,688) | (471,955) | (3,373,286) | (11,326,978) | — | (550,566) | (5,881,830) | (5,184,153) | (13,630,243) | (1,883) | — | 265,884 | (41,887,698) |
| Other nonoperating revenues | (204,458) | (44,063) | 41,679,525 | 424,809 | 59,808 | — | 686,482 | — | — | (1,737,988) | — | — | 42,850,624 |
| Other nonoperating expenses | — | — | (38,070,788) | (2,914,241) | (293,499) | — | (30,506) | — | — | — | — | — | (43,295,543) |
| Total net nonoperating revenue | 26,048,523 | 25,685,612 | 53,411,764 | 274,674,735 | 20,533,201 | 37,701,247 | 110,024,065 | 148,112,362 | 191,706,115 | 48,599,408 | 749,895 | — | 937,246,927 |
| Income (loss) before other revenues, expenses, gains and losses | 6,521,445 | (4,343,195) | 17,659,656 | 68,319,620 | 2,505,161 | 5,852,393 | (5,545,072) | 7,532,927 | 38,445,915 | (1,710,214) | (100,005) | — | 135,138,631 |
| Capital grants and gifts | — | — | — | 3,701,753 | — | — | 6,467,530 | 9,109,665 | 1,045,476 | — | — | — | 20,324,424 |
| State appropriations restricted for capital purposes | 6,740,188 | 8,346,109 | 4,241,692 | 12,123,870 | 9,190,504 | 1,232,684 | 43,299,122 | 5,070,662 | 5,677,872 | 1,788,804 | — | — | 97,711,507 |
| Additions to permanent endowments | — | — | — | — | (187,666) | 170,143 | 10,732 | — | 35,932 | — | — | — | 29,141 |
| Other additions | — | 122,530 | — | — | 458,976 | — | 143,414 | 889,968 | — | — | 345 | — | 1,615,233 |
| Other deletions | (2,022,977) | — | — | (619,007) | (223,148) | — | (248,030) | (1,548,434) | (408,039) | (104,199) | — | — | (5,173,834) |
| Change in net position | 11,238,656 | 4,125,444 | 21,901,348 | 83,526,236 | 11,743,827 | 7,255,220 | 44,127,696 | 21,054,788 | 44,797,156 | (25,609) | (99,660) | — | 249,645,102 |
| Net position, beginning of the year | 112,019,853 | 69,992,449 | 115,854,911 | 681,320,147 | 91,683,465 | 86,068,832 | 1,140,274,242 | 359,530,163 | (289,328,585) | 65,466,834 | (743,692) | — | 2,432,138,619 |
| Net position, end of the year | 123,258,509 | 74,117,893 | 137,756,259 | 764,846,383 | 103,427,292 | 93,324,052 | 1,184,401,938 | 380,584,951 | (244,531,429) | 65,441,225 | (843,352) | — | 2,681,783,721 |

See accompanying independent auditors' report.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Combining Statement of Cash Flows
Year ended June 30, 2022

| | 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 activities: | | | | | | | | | | | | | |
| Tuition and fees | \$ 8,990,224 | 16,131,768 | 43,789,234 | 220,274,333 | 12,929,877 | 7,478,188 | 241,014,176 | 73,509,473 | 40,635,625 | — | — | — | 664,752,898 |
| Grants and contracts | 43,018,905 | 13,147,116 | 31,135,243 | 191,740,870 | 18,656,378 | 8,126,294 | 100,732,675 | 81,731,165 | 99,170,509 | 8,142,336 | 3,134,586 | (76,948,744) | 521,787,333 |
| Sales and services of educational departments | 526,481 | 1,056,708 | 2,828,617 | 61,679,982 | 1,110,892 | 2,193,237 | 7,815,799 | 1,772,715 | 1,208,422 | 3,174,429 | — | (2,478,330) | 80,888,952 |
| Payments to suppliers | (31,777,435) | (16,851,559) | (50,624,811) | (188,678,472) | (9,483,726) | (24,102,027) | (106,762,653) | (90,150,408) | (62,374,516) | (23,780,623) | (2,972,817) | 56,042,749 | (1,112,917,298) |
| Payments to employees for salaries and benefits | (40,067,938) | (37,887,412) | (85,242,879) | (516,608,327) | (29,822,386) | (25,639,452) | (326,067,274) | (186,844,318) | (994,482,991) | (9,839,980) | (817,589) | — | (2,253,420,546) |
| Payments for utilities | (4,313,385) | (1,912,114) | (5,047,378) | (17,987,167) | (2,975,113) | (2,079,682) | (19,597,628) | (10,808,140) | (16,483,613) | (787,074) | — | — | (81,991,294) |
| Payment for scholarships and fellowships | (17,262,894) | (7,096,138) | (12,003,399) | (80,345,160) | (9,333,340) | (2,883,211) | (98,902,257) | (38,339,389) | (9,469,113) | (46,984,936) | — | 35,204,443 | (287,415,394) |
| Loans issued to students | 19,077 | — | — | (2,956,386) | — | — | (3,871,557) | — | (433,747) | (622,061) | — | — | (7,864,674) |
| Loans issued to students | — | 159,477 | — | 3,712,424 | 79,879 | — | 2,572,163 | 3,688,179 | 2,782,727 | 2,516,747 | — | — | 15,511,596 |
| Collections of loans from students | 13,187,978 | 17,737,149 | 56,237,492 | 129,176,943 | 10,344,737 | 10,154,044 | 89,371,038 | 73,875,748 | 35,107,908 | — | — | — | 435,195,037 |
| Federal loan program receipts | (16,206,581) | (14,392,549) | (56,237,492) | (128,571,956) | (10,504,993) | (10,154,044) | (89,371,038) | (77,054,164) | (37,918,123) | — | — | — | (440,410,940) |
| Federal loan program disbursements | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Auxiliary enterprise charges: | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Student housing | 3,967,109 | 1,782,346 | 9,558,958 | 31,247,535 | 1,393,266 | 3,029,568 | 18,202,511 | 18,323,656 | — | — | — | — | 87,504,949 |
| Food services | 7,147,849 | 2,512,006 | 6,964,148 | 2,984,192 | 1,032,881 | 2,351,097 | 3,920,929 | 3,110,671 | — | — | — | — | 30,023,773 |
| Bookstore | 214,988 | 185,990 | — | 1,238,339 | 62,079 | 1,010,086 | 629,543 | 821,671 | 1,034,138 | — | — | — | 5,196,834 |
| Athletics | — | — | — | 70,031,167 | — | — | 85,027,266 | 7,459,574 | — | — | — | — | 162,518,007 |
| Other auxiliary enterprises | 567,834 | 648,350 | 2,379,363 | (4,168,790) | 212,668 | 1,118,915 | 11,383,824 | 5,568,285 | 867,599 | 2,381,888 | — | — | 20,959,936 |
| Patient care services | — | — | — | — | — | — | 606,564 | — | 1,211,040,883 | 205,304 | — | — | 1,211,040,883 |
| Interest earned on loans to students | — | — | — | — | — | — | 11,439,962 | 5,068,873 | 348,682 | — | — | — | 1,160,550 |
| Other receipts | 9,883,091 | 937,903 | 11,373,181 | 22,091,515 | 250,338 | 2,137,239 | 14,785,971 | 2,082,195 | 113,917,185 | 15,710,131 | 15,453 | (11,820,118) | 181,004,753 |
| Other payments | — | (3,321,449) | — | — | — | — | (14,785,971) | — | (238,591) | (202,228) | (14,218) | — | (16,480,262) |
| Net cash used in operating activities | (22,104,697) | (27,262,408) | (44,889,723) | (205,136,958) | (16,046,363) | (27,259,748) | (86,641,928) | (126,184,214) | (176,687,016) | (50,086,067) | (655,585) | — | (782,954,907) |
| Noncapital financing activities: | | | | | | | | | | | | | |
| State appropriations | 27,623,371 | 21,048,003 | 43,290,089 | 178,474,410 | 15,072,611 | 15,403,353 | 91,323,830 | 89,085,790 | 170,192,799 | 54,879,936 | 786,602 | — | 707,180,794 |
| Gifts and grants for other than capital purposes | 1,037,812 | 5,091,287 | 16,591,492 | 117,192,115 | 6,484,362 | 23,192,886 | 57,463,586 | 64,166,339 | 47,165,352 | — | — | — | 338,385,231 |
| Private gifts for endowment purposes | — | — | — | — | — | 170,143 | 107,32 | — | 35,932 | — | — | — | 216,807 |
| Other sources | — | 122,530 | — | — | 9,510,629 | — | 75,718 | 889,968 | — | 1,776,244 | — | — | 12,375,089 |
| Other uses | — | (26,558) | — | (2,864,824) | (516,647) | — | — | (99,835) | (578,425) | (1,842,187) | — | — | (5,928,476) |
| Net cash provided by noncapital financing activities | 28,661,183 | 26,235,262 | 59,881,581 | 292,801,701 | 30,550,955 | 38,766,382 | 148,873,866 | 154,042,262 | 216,815,658 | 54,813,993 | 786,602 | — | 1,052,229,445 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Combining Statement of Cash Flows
Year ended June 30, 2022

| | 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 |
|---|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|--|------------------|-----------|---------------------|---------------|
| \$ | | | | | | | | | | | | | |
| Capital and related financing activities: | | | | | | | | | | | | | |
| Proceeds from Capital Debt | (7,892,647) | (8,071,956) | (121,201) | (64,838,926) | 905,561 | (48,068) | (48,594,734) | (25,008,165) | (29,062,386) | (54,583) | — | — | (182,787,105) |
| Cash Paid for Capital Assets | 6,740,188 | 8,346,109 | — | 11,625,228 | (10,838,905) | — | 43,299,122 | 5,070,662 | 4,941,899 | — | — | — | 69,184,303 |
| Capital Appropriations Received | — | — | — | 3,489,994 | — | — | (31,782,593) | 9,109,665 | 3,980,654 | — | — | (3,791,035) | (18,993,315) |
| Proceeds from Sales of Capital Assets | — | — | — | — | — | — | 67,696 | — | 81,093 | — | — | — | 148,789 |
| Principal Paid on Capital Debt and Leases | (1,441,625) | (688,128) | (5,078,905) | (16,384,305) | (114,818) | (675,599) | (13,011,577) | (7,025,027) | (27,210,353) | (123,728) | — | 3,543,379 | (68,210,686) |
| Interest Paid on Capital Debt and Leases | (1,742,756) | (473,037) | (3,902,316) | (13,050,916) | — | (540,986) | (6,754,593) | (5,184,153) | (14,452,513) | (1,883) | — | 513,540 | (45,589,613) |
| Other Source | 1,422,513 | 615,680 | 2,609,888 | 329,920 | 145,580 | — | 582 | — | — | — | — | — | 5,124,163 |
| Other Uses | (192,513) | (17,505) | (831,034) | (775,561) | — | — | (1,968,141) | (1,448,596) | — | — | — | — | (5,233,350) |
| Net cash provided by (used in) capital and related financing activities | (3,106,840) | (288,837) | (7,323,568) | (79,604,566) | (9,902,582) | (1,264,653) | (58,744,238) | (24,485,614) | (61,721,606) | (180,194) | — | 265,884 | (246,356,814) |
| Investing activities: | | | | | | | | | | | | | |
| Proceeds from Sales and Maturities of Investments | 10,418,578 | 231,143 | 8,636,195 | 30,293,718 | 4,802,707 | 509,660 | 109,159,141 | 17,024,231 | 154,447,640 | 49,908,966 | 525,000 | — | 385,956,979 |
| Interest Received on Investments | 138,419 | 57,033 | (6,945,436) | 4,356,128 | 454,228 | 428,281 | 1,379,560 | 205,357 | 6,385,829 | (4,682,378) | 245 | (265,884) | 1,511,382 |
| Purchases of Investments | (10,139,907) | (201,278) | — | (31,688,310) | (4,843,862) | (160,577) | (88,961,947) | (39,518,659) | (431,195,176) | (48,829,743) | (501,893) | — | (656,041,552) |
| Net cash provided by (used in) investing activities | 417,090 | 86,898 | 1,690,759 | 2,961,536 | 413,073 | 777,364 | 21,576,754 | (22,289,071) | (270,361,707) | (3,603,155) | 23,352 | (265,884) | (268,572,991) |
| Net increase (decrease) in cash and cash equivalents | 3,866,736 | (1,229,085) | 9,359,049 | 11,021,713 | 5,014,883 | 11,019,345 | 25,064,454 | (18,916,637) | (291,954,671) | 944,577 | 154,369 | — | (245,655,267) |
| Cash and cash equivalents - beginning of year | 48,617,910 | 8,450,467 | 42,099,325 | 302,406,028 | 9,062,226 | 19,485,385 | 50,091,123 | 131,631,446 | 478,193,855 | 12,135,361 | 69,175 | — | 1,102,242,301 |
| Cash and cash equivalents - end of year | 52,484,646 | 7,221,382 | 51,458,374 | 313,427,741 | 14,077,109 | 30,504,730 | 75,155,577 | 112,714,809 | 186,239,184 | 13,079,938 | 223,544 | — | 856,587,034 |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Combining Statement of Cash Flows
Year ended June 30, 2022

| | 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 |
|--|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|--|------------------|-----------|---------------------|---------------|
| Reconciliation of operating loss to net cash used in operating activities: | | | | | | | | | | | | | |
| Operating loss | \$ (19,527,078) | (30,028,807) | (35,752,108) | (206,355,115) | (18,028,040) | (31,848,854) | (115,569,137) | (140,579,435) | (153,260,200) | (50,309,622) | (849,900) | — | (802,108,296) |
| Adjustment to reconcile operating loss to net cash used in operating activities: | | | | | | | | | | | | | |
| Depreciation and amortization expense | 4,671,645 | 4,692,754 | 9,219,139 | 41,987,499 | 2,714,966 | 2,917,660 | 38,786,864 | 19,019,264 | 66,648,269 | 160,643 | 1,076 | — | 190,819,779 |
| Self-insurance claims expense | — | — | — | — | — | — | — | — | 2,733,717 | 6,447,558 | — | — | 9,181,275 |
| Provision for uncollectible accounts receivable | 1,582,950 | 119,097 | — | 2,353,901 | — | 1,311,579 | 297,056 | — | 140,276,635 | (51,090) | — | — | 145,890,128 |
| Other | — | — | — | — | — | (2,449,743) | — | — | — | — | 345 | — | (2,449,398) |
| Changes in assets and liabilities: | | | | | | | | | | | | | |
| (Increase) decrease in assets: | | | | | | | | | | | | | |
| Receivables, net | (4,322,477) | 2,793,436 | (10,941,954) | (6,079,787) | 165,546 | (707,438) | (5,387,802) | (18,863,245) | (117,299,440) | 1,977,427 | 262,988 | — | (158,402,746) |
| Inventories | (18,455) | 83,428 | (224,159) | 300,657 | — | 56,342 | (59,342) | (19,147) | (218,173) | (119,744) | — | — | (218,593) |
| Prepaid expenses | — | — | — | (3,245,965) | (289,488) | 35,062 | 1,493,020 | (1,990,321) | (2,606,244) | (9,836) | — | — | (6,613,772) |
| Loans to students | 19,077 | 146,188 | — | — | — | — | (1,380,018) | — | 1,185,349 | — | — | — | (29,404) |
| Deferred outflows of resources | (66,385) | (943,970) | (428,373) | (16,298,637) | (777,739) | (388,772) | (5,731,887) | (2,782,013) | 12,025,309 | (298,817) | (20,479) | — | (15,711,763) |
| Other assets | 307,753 | (1,715,392) | — | — | 354,291 | (9,580) | — | — | 558,285 | — | — | — | (504,643) |
| Increase (decrease) in liabilities: | | | | | | | | | | | | | |
| Accounts payable and accrued liabilities | (1,788,321) | 1,312,336 | 470,559 | (5,429,585) | 683,658 | 685,746 | 2,895,810 | 5,570,601 | (18,688,403) | (211,468) | (2,627) | — | (14,501,694) |
| Unearned revenue | 361,457 | 131,294 | 2,805,087 | (34,355,199) | (39,248) | 2,899,290 | 4,453,602 | 2,082,295 | 13,629,412 | — | — | — | (8,032,010) |
| Deposits refundable | (918) | 6,132 | — | — | — | (1,946) | (89,668) | (100) | — | — | — | — | (86,500) |
| Accrued leave liability | (199,090) | (75,229) | 1,093,857 | 55,060 | 1,098 | (141,183) | 41,045 | 1,233,293 | (5,090,684) | 93,121 | (1,677) | — | (2,990,389) |
| Net pension liability | (25,448,749) | (11,671,153) | (32,758,590) | (139,252,595) | (10,481,007) | (14,063,912) | (90,689,466) | (61,346,854) | (389,135,156) | (5,466,187) | (540,379) | — | (780,854,048) |
| Net OPEB liability | (1,105,015) | (519,563) | (1,131,987) | (4,266,677) | (383,487) | (673,738) | (3,740,031) | (2,433,329) | (12,363,005) | (113,361) | — | — | (26,730,193) |
| Deferred inflows of resources | 21,269,078 | 12,348,490 | 22,758,806 | 165,449,485 | 9,978,595 | 12,663,177 | 88,038,026 | 73,993,602 | 362,935,308 | 4,905,864 | 495,068 | — | 774,835,499 |
| Other liabilities | 2,159,831 | (3,941,449) | — | — | 54,292 | 2,456,562 | — | (68,825) | (78,017,995) | (7,090,555) | — | — | (84,448,139) |
| Total adjustments | (2,577,619) | 2,766,399 | (9,137,615) | 1,218,157 | 1,981,477 | 4,589,106 | 28,927,209 | 14,395,221 | (23,426,816) | 223,555 | 194,315 | — | 19,153,389 |
| Net cash used in operating activities | (22,104,697) | (27,262,408) | (44,889,723) | (205,136,958) | (16,046,563) | (27,259,748) | (86,641,928) | (126,184,214) | (176,687,016) | (50,086,067) | (655,585) | — | (789,954,907) |
| Noncash capital related financing and investing activities: | | | | | | | | | | | | | |
| Gifts and contributions of capital assets | — | — | — | — | — | — | 337,465 | — | 26,075 | — | — | — | 4,541,643 |
| Right-to-use assets under lease obligations | 575,891 | 91,034 | 8,981,877 | 11,683,624 | 114,819 | 64,528 | 2,473,132 | 5,087,681 | 103,693,530 | 123,729 | — | — | 132,889,845 |

See accompanying independent auditors' report.

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REQUIRED SUPPLEMENTARY INFORMATION

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State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of the Net Pension Liability of the
Mississippi Public Employees' Retirement System
GASB 67 Paragraph 32(b)
June 30, 2022

| 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 |
|--------------------------------------|---|--|--|---|--|
| 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 |
| 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 |
| 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 |
| Mississippi State University: | | | | | |
| 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 |
| 2018 | 3.16 | 525,651,937 | 202,851,879 | 259.13 | 61.49 |
| 2019 | 3.11 | 517,960,848 | 198,862,565 | 260.46 | 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 |
| 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 |

State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of the Net Pension Liability of the
Mississippi Public Employees' Retirement System
GASB 67 Paragraph 32(b)
June 30, 2022

| 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 |
|---|--|---|---|--|--|
| 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 | 33,515,641 | 15,077,023 | 222.30 | 70.44 |
| Mississippi Valley State University: | | | | | |
| 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 |
| 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 |
| University of Southern Mississippi: | | | | | |
| 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 |
| University of Mississippi 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 |

State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of the Net Pension Liability of the
Mississippi Public Employees' Retirement System
GASB 67 Paragraph 32(b)
June 30, 2022

| 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 |
|---|--|---|---|--|--|
| 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 |
| 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 |
| Mississippi Commission for Volunteer 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 |
| 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 |
| 2015 Totals | 15.24 % | \$ 1,850,037,000 | \$ 931,333,441 | 199.00 % | 67.00 % |
| 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 % | \$ 2,342,156,188 | \$ 1,053,619,798 | 222.30 % | 70.44 % |

See accompanying independent auditors' report.

State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of Contributions to the
Mississippi Public Employees' Retirement System
GASB 67 Paragraph 32(c)
June 30, 2022

| Employer | Proportionate share of contributions | Required contributions | Contribution deficiency (excess) | Actual Covered- 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 | — | 23,703,994 | 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 |
| 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 |
| Mississippi State University: | | | | | |
| 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 |
| 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 |
| Mississippi University for Women: | | | | | |
| 2015 | 2,243,470 | 2,243,470 | — | 14,244,254 | 15.75 |
| 2016 | 2,316,938 | 2,316,938 | — | 14,710,717 | 15.75 |

State of Mississippi Institutions of Higher Learning

Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of Contributions to the
Mississippi Public Employees' Retirement System
GASB 67 Paragraph 32(c)
June 30, 2022

| Employer | Proportionate share of contributions | Required contributions | Contribution deficiency (excess) | Actual Covered- employee payroll | Contribution as a percentage of covered- employee payroll |
|---|--|---------------------------|--|--|---|
| 2017 | \$ 2,333,680 | 2,333,680 | — | 14,817,016 | 15.75 % |
| 2018 | 2,311,505 | 2,311,505 | — | 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 |
| Mississippi Valley State University: | | | | | |
| 2015 | 2,384,644 | 2,384,644 | — | 15,140,597 | 15.75 |
| 2016 | 2,491,943 | 2,491,943 | — | 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 |
| University of Mississippi: | | | | | |
| 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 |
| University of Southern Mississippi: | | | | | |
| 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 |
| University of Mississippi Medical Center: | | | | | |
| 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 |

State of Mississippi Institutions of Higher Learning

Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of Contributions to the
Mississippi Public Employees' Retirement System
GASB 67 Paragraph 32(c)
June 30, 2022

| Employer | Proportionate share of contributions | Required contributions | Contribution deficiency (excess) | Actual Covered- employee payroll | Contribution as a percentage of covered- employee payroll |
|--|--|---------------------------|--|--|---|
| 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 |
| 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 |
| Mississippi Commission for Volunteer 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 |
| 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 |
| 2015 Totals | \$ 151,852,867 | 151,852,867 | — | 964,145,187 | 15.75 % |
| 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 % |

See accompanying independent auditors' report.

State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of the Net OPEB Liability of the
Mississippi State and School Employees' Life and Health Insurance Plan
GASB 74 Paragraph 36(a)
June 30, 2022

| Employer | Proportionate share of the net OPEB liability (%) | Proportionate share of the net pension OPEB (\$) | Covered-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 |
| 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 |
| 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 |
| Mississippi State University: | | | | | |
| 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 |
| 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 |
| 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 |
| 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 |

State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of the Net OPEB Liability of the
Mississippi State and School Employees' Life and Health Insurance Plan
GASB 74 Paragraph 36(a)
June 30, 2022

| Employer | Proportionate share of the net OPEB liability (%) | Proportionate share of the net pension OPEB (\$) | Covered-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 |
|---|---|--|--------------------------|---|---|
| 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 |
| 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 |
| 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 |
| 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 |
| 2018 Totals | 18.31 % | \$ 143,674,333 | \$ 822,689,094 | 17.46 % | 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 % |

See accompanying independent auditors' report.

State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of Employer Contributions to the
Mississippi State and School Employees' Life and Health Insurance Plan
GASB 74 Paragraph 36(c)
June 30, 2022

| 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 |
|---|---|--|--|-----------------------------|--|
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |

State of Mississippi Institutions of Higher Learning
Required Supplementary Information (Unaudited)
Schedule of Proportionate Share of Employer Contributions to the
Mississippi State and School Employees' Life and Health Insurance Plan
GASB 74 Paragraph 36(c)
June 30, 2022

| 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 |
|--|---|--|--|------------------------------|---|
| 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 |
| 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 |
| 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 |
| 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 |
| 2018 Totals | <u>\$ 7,997,218</u> | <u>5,653,152</u> | <u>2,344,066</u> | <u>822,689,094</u> | <u>0.69 %</u> |
| 2019 Totals | <u>\$ 8,630,368</u> | <u>6,316,285</u> | <u>2,314,083</u> | <u>829,287,578</u> | <u>0.76 %</u> |
| 2020 Totals | <u>\$ 8,615,532</u> | <u>6,313,021</u> | <u>2,302,512</u> | <u>849,994,451</u> | <u>0.74 %</u> |
| 2021 Totals | <u>\$ 9,339,393</u> | <u>5,822,581</u> | <u>3,516,812</u> | <u>904,175,557</u> | <u>0.64 %</u> |
| 2022 Totals | <u>\$ 10,912,317</u> | <u>4,792,599</u> | <u>6,119,718</u> | <u>880,952,889</u> | <u>0.54 %</u> |

See accompanying independent auditors' report.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Required Supplementary Information (Unaudited)

June 30, 2022

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:

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:
 - For males, 134% of male rates at all ages;
 - For females, 121% of female rates at all ages; and
 - 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;
 - 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%.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Required Supplementary Information (Unaudited)

June 30, 2022

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.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Required Supplementary Information (Unaudited)

June 30, 2022

Change 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:

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:

2022

- The schedule of monthly retiree contributions was increased as of January 1, 2022. In addition, the in-network 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.

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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 FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
State of 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, the financial statements of the business-type activities and the aggregate discretely presented component units of the State of Mississippi Institutions of Higher Learning (the IHL System), as of and for the year ended June 30, 2022, 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 February 28, 2023. 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 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 State of Mississippi Institutions of Higher Learning's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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*.

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 opinions 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 entity'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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

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*.

The Mississippi Institutions of Higher Learning System's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the IHL System's response to the findings identified in our audit and 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 the financial statements and, accordingly, we express no opinion on the response.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 28, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
State of 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 State of Mississippi Institutions of Higher Learning (the IHL System)'s compliance with the types of compliance requirements described 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, 2022. The IHL System's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the IHL System complied, in all material respects, with the types of 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, 2022.

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; 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 Auditors' 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.

The IHL System's basic financial statements include the operations of the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund as discretely presented component units. Federal awards received by the discretely presented component units are not included in the College's schedule of expenditures of federal awards for the year ended June 30, 2022. Our audit, described below, did not include the operations of the discretely presented component units because they did not receive federal awards.

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.

Auditors' 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 2022-002 through 2022-010. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the IHL System's response to the noncompliance findings identified in our compliance 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.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 in internal control over compliance and, therefore, 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 that we consider 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 deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

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 2022-003 through 2022-010, 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 requires 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 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the IHL System as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the IHL System's basic financial statements. We have issued our report thereon, dated February 28, 2023, which contained unmodified opinions on those financial statements. Our report was modified to reference other auditors who audited the Mississippi State University Foundation, Inc., the University of Mississippi Foundation, the State Institutions of Higher Learning Self-Insured Workers' Compensation Fund, and the State Institutions of Higher Learning Tort Liability Fund. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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. The information has been subjected to the auditing procedures applied in the audit of 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Baltimore, Maryland
May 18, 2023

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 State University for Women | Mississippi Valley State University | University of Mississippi | University of Southern Mississippi | IHL Executive Office | MCVS | University Press |
|--|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|--|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| Student Financial Assistance Cluster: | | | | | | | | | | | | | | | |
| U.S. Department of Education: | | | | | | | | | | | | | | | |
| Federal Supplemental Educational Opportunity Grants | 84.007 | | \$ - | \$ 6,255,025 | \$ 1,085,287 | \$ 188,403 | \$ 986,536 | \$ 1,160,914 | \$ 209,768 | \$ 651,368 | \$ 1,123,565 | \$ 79,000 | \$ 770,184 | \$ - | \$ - |
| Federal Work-Study Program | 84.033 | | - | 4,694,756 | 318,056 | 249,022 | 782,128 | 936,762 | 97,140 | 651,134 | 853,309 | 12,519 | 794,686 | - | - |
| Federal Perkins Loan Program | 84.038 | | - | 34,380,380 | - | 621,732 | - | 7,724,560 | 654,980 | - | 5,287,257 | 2,492,407 | 17,599,444 | - | - |
| Federal Pell Grant Program | 84.063 | | - | 118,853,100 | 10,452,018 | 4,620,538 | 16,591,492 | 29,155,026 | 5,232,182 | 4,881,602 | 20,544,621 | 586,204 | 26,789,417 | - | - |
| Federal Direct Student Loans | 84.268 | | - | 431,719,875 | 25,627,805 | 16,024,963 | 56,237,492 | 109,040,469 | 10,344,737 | 10,154,044 | 89,371,038 | 37,918,123 | 77,071,204 | - | - |
| Teacher Education Assistance for College and Higher Education Grants | 84.379 | | - | 213,371 | - | - | 24,472 | 163,438 | - | - | 15,088 | - | 10,373 | - | - |
| Postsecondary Education Scholarships for Veteran's Dependents | 84.408 | | - | 1,624 | - | - | - | 1,624 | - | - | - | - | - | - | - |
| Total U.S. Department of Education | | | - | 596,197,131 | 37,483,166 | 21,704,658 | 74,622,120 | 148,191,793 | 16,538,807 | 16,338,148 | 117,194,878 | 41,088,253 | 123,035,308 | - | - |
| U.S. Department of Health and Human Services: | | | | | | | | | | | | | | | |
| Health Professions Student Loans | 93.342 | | - | 2,838,384 | - | - | - | - | - | - | 2,838,384 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Health Resources and Services Administration Nurse Faculty Loan Program | 93.264 | 2E01HP27056-03-00 | - | 1,352,338 | - | - | - | - | - | - | - | - | 1,352,338 | - | - |
| Total U.S. Department of Health and Human Services | | | - | 4,190,722 | - | - | - | - | - | - | 2,838,384 | - | 1,352,338 | - | - |
| Total Student Financial Assistance Cluster | | | - | 600,387,853 | 37,483,166 | 21,704,658 | 74,622,120 | 148,191,793 | 16,538,807 | 16,338,148 | 120,033,262 | 41,088,253 | 124,387,646 | - | - |
| Research and Development Cluster: | | | | | | | | | | | | | | | |
| U.S. Department of Agriculture: | | | | | | | | | | | | | | | |
| Implementation of the New Technologies for Hardwood Reforestation Demonstration Project | 10.RD | | - | 122,594 | - | - | - | 122,594 | - | - | - | - | - | - | - |
| Economic assessment of the lumber manufacturing sector in Oregon | 10.RD | | - | 5,972 | - | - | - | 5,972 | - | - | - | - | - | - | - |
| Wear assessment of 5 U.S. Hardwoods for bridge decking and truck flooring | 10.RD | | - | 73,229 | - | - | - | 73,229 | - | - | - | - | - | - | - |
| Novel Coatings for CLT | 10.RD | | - | 24,049 | - | - | - | 24,049 | - | - | - | - | - | - | - |
| Developing of Novel Biodegradable Forest-based Adsorbents for Organic Contaminants | 10.RD | | - | 18,678 | - | - | - | 18,678 | - | - | - | - | - | - | - |
| Effects of adding graphene based nanomaterials on cure time and bond strength | 10.RD | | - | 23,502 | - | - | - | 23,502 | - | - | - | - | - | - | - |
| Development of preservative treated southern pine cross-laminated timber | 10.RD | | - | 48,343 | - | - | - | 48,343 | - | - | - | - | - | - | - |
| Development of Accepted Practices for Field Inspection of Wooden Electrical Utility Structures | 10.RD | | - | 19,082 | - | - | - | 19,082 | - | - | - | - | - | - | - |
| Dynamic Evolution Pattern of Legislative Efforts on Forestry Prescribed Fire | 10.RD | | - | 23,505 | - | - | - | 23,505 | - | - | - | - | - | - | - |
| FY2021 Fireline Surveys, Part II, Tombigbee NF | 10.RD | | - | 22,770 | - | - | - | 22,770 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| U.S. Endowment for Forestry & Communities - Structural evaluation of hardwoods | 10.RD | V20-00066 | - | 68,595 | - | - | - | 68,595 | - | - | - | - | - | - | - |
| U.S. Forest Service - U.S. Department of Agriculture | 10.RD | 18-CS-110807000-001 | - | 35,407 | - | - | - | - | - | - | - | - | 35,407 | - | - |
| U.S. Forest Service - U.S. Department of Agriculture | 10.RD | 21-CS-11080700-252 | - | 21,877 | - | - | - | - | - | - | - | - | 21,877 | - | - |
| U.S. Forest Service - U.S. Department of Agriculture | 10.RD | 17-CS-11080700-002 | - | 30,613 | - | - | - | - | - | - | - | - | 30,613 | - | - |
| U.S. Forest Service - U.S. Department of Agriculture | 10.RD | 17-CS-11080700-005 | - | 12,416 | - | - | - | - | - | - | - | - | 12,416 | - | - |
| Total ALN 10.RD | | | - | 550,632 | - | - | - | 450,319 | - | - | - | - | 100,313 | - | - |
| Agricultural Research Basic and Applied Research | 10.001 | | 131,872 | 22,064,366 | 118 | - | - | 17,325,951 | - | - | 4,715,947 | - | 22,350 | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| USDA ARS - IPM and Alternate Farming Approach | 10.001 | 58-6066-0-032 | - | 13,262 | 13,262 | - | - | - | - | - | - | - | - | - | - |
| USDA ARS - Eval of Native Bees as Pollinators | 10.001 | 58-6066-0-063 | - | 50,586 | 50,586 | - | - | - | - | - | - | - | - | - | - |
| Agricultural Research Service - U.S. Department of Agriculture | 10.001 | 58-6066-9-041 | - | 100,373 | - | - | - | - | - | - | - | - | 100,373 | - | - |
| Total ALN 10.001 | | | 131,872 | 22,228,587 | 63,966 | - | - | 17,325,951 | - | - | 4,715,947 | - | 122,723 | - | - |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | 64,044 | 1,255,519 | - | - | - | 1,255,519 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| University of Georgia - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SUB00002232 | - | 22,227 | - | - | - | 22,227 | - | - | - | - | - | - | - |
| University of Georgia - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SUB00002239 | - | 14,212 | - | - | - | 14,212 | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | CTD 8/5/19 | - | 424 | - | - | - | 424 | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | MDU 8/8/18 | - | (2,287) | - | - | - | (2,287) | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SIGNED 6/23/21 | - | 1,926 | - | - | - | 1,926 | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SIGNED 6/22/21 | - | 3,000 | - | - | - | 3,000 | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SIGNED 8/4/21 | - | 16,004 | - | - | - | 16,004 | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SIGNED 9/20/21 | - | 26,611 | - | - | - | 26,611 | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SIGNED 9/17/21 | - | 26,361 | - | - | - | 26,361 | - | - | - | - | - | - | - |
| MS Dept of Agriculture and Commerce - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | SIGNED 9/20/21 | - | 12,132 | - | - | - | 12,132 | - | - | - | - | - | - | - |
| Total ALN 10.025 | | | 64,044 | 1,376,129 | - | - | - | 1,376,129 | - | - | - | - | - | - | - |
| Wildlife Services | 10.028 | | 9,778 | 1,795,827 | - | - | - | 1,795,827 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Department of Wildlife Fisheries and Parks - Wildlife Services | 10.028 | SA161020/161063/161072 | - | 8,720 | - | - | - | 8,720 | - | - | - | - | - | - | - |
| MS Department of Wildlife Fisheries and Parks - Wildlife Services | 10.028 | SIGNED 10/5/21 | - | 57,172 | - | - | - | 57,172 | - | - | - | - | - | - | - |
| MS Department of Wildlife Fisheries and Parks - Wildlife Services | 10.028 | CTD 4/21/15 | - | 1,239 | - | - | - | 1,239 | - | - | - | - | - | - | - |
| Total ALN 10.028 | | | 9,778 | 1,862,958 | - | - | - | 1,862,958 | - | - | - | - | - | - | - |
| Conservation Reserve Program | 10.069 | | - | 145,763 | - | - | - | 145,763 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Natural Resources Conservation Service Pheasants Forever - Conservation Reserve Program | 10.069 | C001-2021-03 | - | 8,353 | - | - | - | 8,353 | - | - | - | - | - | - | - |
| Total ALN 10.069 | | | - | 154,116 | - | - | - | 154,116 | - | - | - | - | - | - | - |
| Transportation Services | 10.167 | | - | 36,530 | - | - | - | 36,530 | - | - | - | - | - | - | - |
| Specialty Crop Block Grant Program - Farm Bill | 10.170 | | - | 864 | - | - | - | 864 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/30/2018 | - | 64 | - | - | - | 64 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/31/18 | - | 750 | - | - | - | 750 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/30/18 | - | 22 | - | - | - | 22 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/30/2018 | - | 677 | - | - | - | 677 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 19,457 | - | - | - | 19,457 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 13,969 | - | - | - | 13,969 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 4,036 | - | - | - | 4,036 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 1,019 | - | - | - | 1,019 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 21,241 | - | - | - | 21,241 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 160 | - | - | - | 160 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 7,942 | - | - | - | 7,942 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 8/14/2020 | - | 67 | - | - | - | 67 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/2020 | - | 3,545 | - | - | - | 3,545 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/2020 | - | 11,662 | - | - | - | 11,662 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/2020 | - | 6,190 | - | - | - | 6,190 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/2020 | - | 2,700 | - | - | - | 2,700 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/2020 | - | 5,498 | - | - | - | 5,498 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/2020 | - | 4,709 | - | - | - | 4,709 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/2020 | - | 18,049 | - | - | - | 18,049 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10-19-2021 | - | 11,488 | - | - | - | 11,488 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/21/21 | - | 860 | - | - | - | 860 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/21/21 | - | 7,629 | - | - | - | 7,629 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/21/21 | - | 690 | - | - | - | 690 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | MOU DTD 10/22/2021 | - | 11,582 | - | - | - | 11,582 | - | - | - | - | - | - | - |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | MOU DTD 10/21/2021 | - | 6,101 | - | - | - | 6,101 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/22/21 | - | 1,897 | - | - | - | 1,897 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10-27-2021 | - | 22,915 | - | - | - | 22,915 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CONTRACT DTD 10/21/21 | - | 14,825 | - | - | - | 14,825 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | CTD 10/8/19 | - | 36 | - | - | - | 36 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | MDAC CONTRACT DTD 10/21/21 | - | 5,686 | - | - | - | 5,686 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | dd 10/8/19 | - | 149 | - | - | - | 149 | - | - | - | - | - | - | - |
| MDAC: Specialty Crop Block Grant Program - Farm Bill | 10.170 | SIGNED 10/30/20 | - | 4,329 | - | - | - | 4,329 | - | - | - | - | - | - | - |
| Total ALN 10.170 | | | - | 210,808 | - | - | - | 210,808 | - | - | - | - | - | - | - |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | 212,462 | 694,929 | - | - | - | 694,929 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Southern Regional Aquaculture Center - Grants for Agricultural Research, Special Research Grants | 10.200 | 2020-38500-32562 | - | 5,627 | - | - | - | 5,627 | - | - | - | - | - | - | - |
| University CA Davis - Grants for Agricultural Research, Special Research Grants | 10.200 | A20-1753-S002 | - | 10,743 | - | - | - | 10,743 | - | - | - | - | - | - | - |
| Southern Regional Aquaculture Center - Grants for Agricultural Research, Special Research Grants | 10.200 | 2020-38500-32562 | - | 3,068 | - | - | - | 3,068 | - | - | - | - | - | - | - |
| Southern Regional Aquaculture Center - Grants for Agricultural Research, Special Research Grants | 10.200 | 2020-38500-32562 | - | 3,734 | - | - | - | 3,734 | - | - | - | - | - | - | - |
| VA Tech Foundation - Grants for Agricultural Research, Special Research Grants | 10.200 | 422891-19222 | - | 6,077 | - | - | - | 6,077 | - | - | - | - | - | - | - |
| Colorado State University - Grants for Agricultural Research, Special Research Grants | 10.200 | G-91450-01 | - | 37,736 | - | - | - | 37,736 | - | - | - | - | - | - | - |
| University of Florida - Grants for Agricultural Research, Special Research Grants | 10.200 | 2100821805 | - | 7,300 | - | - | - | 7,300 | - | - | - | - | - | - | - |
| VA Polytechnic Institute - Grants for Agricultural Research, Special Research Grants | 10.200 | 423559-19222 | - | 2,549 | - | - | - | 2,549 | - | - | - | - | - | - | - |
| University of Florida - Grants for Agricultural Research, Special Research Grants | 10.200 | 2200916282 | - | 7,055 | - | - | - | 7,055 | - | - | - | - | - | - | - |
| Total ALN 10.200 | | | 212,462 | 778,818 | - | - | - | 778,818 | - | - | - | - | - | - | - |
| Cooperative Forestry Research | 10.202 | | - | 1,468,683 | 84,953 | - | - | 1,383,730 | - | - | - | - | - | - | - |
| Payments to Agricultural Experiment Stations Under the Hatch Act | 10.203 | | - | 4,894,055 | - | - | - | 4,894,055 | - | - | - | - | - | - | - |
| Payments to 1890 Land-Grant Colleges and Tuskegee University | 10.205 | | - | 1,575,552 | 1,575,552 | - | - | - | - | - | - | - | - | - | - |
| Animal Health and Disease Research | 10.207 | | - | 92,974 | - | - | - | 92,974 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| University of GA - Sustainable Agriculture Research and Education | 10.215 | SUB00002303 | - | 1,917 | - | - | - | 1,917 | - | - | - | - | - | - | - |
| 1890 Institution Capacity Building Grants | 10.216 | | 125,878 | 422,232 | 422,232 | - | - | - | - | - | - | - | - | - | - |
| Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants | 10.226 | | - | 33,552 | - | - | - | 33,552 | - | - | - | - | - | - | - |
| Agricultural Market and Economic Research | 10.290 | | - | 16,793 | - | - | - | 16,793 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| University of TN - Agricultural Market and Economic Research | 10.290 | UTN 95001053165 | - | 24,455 | - | - | - | 24,455 | - | - | - | - | - | - | - |
| Total ALN 10.290 | | | - | 41,248 | - | - | - | 41,248 | - | - | - | - | - | - | - |
| Integrated Programs | 10.303 | | - | 490,233 | - | - | - | 490,233 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Kansas State University - Integrated Programs | 10.303 | 2018-51102-28339 | - | 3,805 | - | - | - | 3,805 | - | - | - | - | - | - | - |
| Kansas State University - Integrated Programs | 10.303 | A22-0057-S002 | - | 56,720 | - | - | - | 56,720 | - | - | - | - | - | - | - |
| Total ALN 10.303 | | | - | 550,758 | - | - | - | 550,758 | - | - | - | - | - | - | - |
| North Carolina State University - Organic Agriculture Research and Extension Initiative | 10.307 | 2019-3156-01 | - | 63,554 | - | - | - | 63,554 | - | - | - | - | - | - | - |
| Specialty Crop Research Initiative | 10.309 | | 11,327 | 34,611 | - | - | - | 34,611 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| North Carolina State University - Specialty Crop Research Initiative | 10.309 | 2020-0042-06 | - | 7,643 | - | - | - | 7,643 | - | - | - | - | - | - | - |
| Total ALN 10.309 | | | 11,327 | 42,254 | - | - | - | 42,254 | - | - | - | - | - | - | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | 473,501 | 3,328,743 | - | - | - | 3,203,839 | - | - | 1,127 | 54,436 | 69,341 | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Delaware State University - Reducing Impact of SARS/Local Food | 10.310 | 21-520HEH | - | 13,704 | 13,704 | - | - | - | - | - | - | - | - | - | - |
| Long Island University - Agriculture and Food Research Initiative (AFRI) | 10.310 | 32344 | - | 11,529 | - | - | - | 11,529 | - | - | - | - | - | - | - |
| Texas A&M - Agriculture and Food Research Initiative (AFRI) | 10.310 | M1903793 | - | 64,941 | - | - | - | 64,941 | - | - | - | - | - | - | - |
| University of Florida - Agriculture and Food Research Initiative (AFRI) | 10.310 | UFDSP00011970 | - | 36,221 | - | - | - | 36,221 | - | - | - | - | - | - | - |
| University of Nebraska - Agriculture and Food Research Initiative (AFRI) | 10.310 | 25-6221-0436-005 | - | 158,168 | - | - | - | 158,168 | - | - | - | - | - | - | - |
| Arizona State University - Agriculture and Food Research Initiative (AFRI) | 10.310 | ASUB00000727 | - | 47,589 | - | - | - | 47,589 | - | - | - | - | - | - | - |
| Central State University - Agriculture and Food Research Initiative (AFRI) | 10.310 | 8527-004 | - | 8,399 | - | - | - | 8,399 | - | - | - | - | - | - | - |
| Oregon State University - Agriculture and Food Research Initiative (AFRI) | 10.310 | C0577B-A | - | 53,880 | - | - | - | 53,880 | - | - | - | - | - | - | - |
| University of TN Knoxville - Agriculture and Food Research Initiative (AFRI) | 10.310 | 9500070302 | - | 75,818 | - | - | - | 75,818 | - | - | - | - | - | - | - |
| University CA Davis - Agriculture and Food Research Initiative (AFRI) | 10.310 | A18-1638-S003 | - | 1,800 | - | - | - | 1,800 | - | - | - | - | - | - | - |
| University of TN - Agriculture and Food Research Initiative (AFRI) | 10.310 | 950098659 | - | 8,440 | - | - | - | 8,440 | - | - | - | - | - | - | - |
| University of TN Knoxville - Agriculture and Food Research Initiative (AFRI) | 10.310 | 9500098821 | - | 23,702 | - | - | - | 23,702 | - | - | - | - | - | - | - |
| Total ALN 10.310 | | | 473,501 | 3,824,934 | 13,704 | - | - | 3,696,326 | - | - | 1,127 | 54,436 | 69,341 | - | - |
| Middle Tennessee State University/Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) | 10.326 | 537316-77791-01 | - | 37,669 | - | - | - | - | - | 37,669 | - | - | - | - | - |
| National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Gra | 10.328 | UFDSP00012349 | - | 7,710 | - | - | - | 7,710 | - | - | - | - | - | - | - |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | M2001831 | - | 36,160 | - | - | - | 36,160 | - | - | - | - | - | - | - |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | PO-0000170517 | - | 22,183 | - | - | - | 22,183 | - | - | - | - | - | - | - |
| Total ALN 10.329 | | | - | 58,343 | - | - | - | 58,343 | - | - | - | - | - | - | - |
| Cooperative Extension Service | 10.500 | | 14,352 | 163,144 | 43,495 | - | - | 119,649 | - | - | - | - | - | - | - |
| Child and Adult Care Food Program | 10.558 | | - | 6,055 | 6,055 | - | - | - | - | - | - | - | - | - | - |
| Forestry Research | 10.652 | | 2,525 | 82,716 | - | - | - | 82,716 | - | - | - | - | - | - | - |
| Wood Utilization Assistance | 10.674 | | - | 11,305 | - | - | - | 11,305 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| U.S. Endowment for Forestry & Communities - Wood Utilization Assistance | 10.674 | 22-00358 | - | 50,356 | - | - | - | 50,356 | - | - | - | - | - | - | - |
| Total ALN 10.674 | | | - | 61,661 | - | - | - | 61,661 | - | - | - | - | - | - | - |
| Forest Health Protection | 10.680 | | - | 960 | - | - | - | 960 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Department of Environmental Quality - National Fish and Wildlife Foundation | 10.683 | 16-00114 | - | (7) | - | - | - | (7) | - | - | - | - | - | - | - |
| International Forestry Programs | 10.684 | | - | 207,143 | - | - | - | 207,143 | - | - | - | - | - | - | - |
| Partnership Agreements | 10.699 | | - | 829 | - | - | - | 829 | - | - | - | - | - | - | - |
| USDA/Partnership Agreements | 10.699 | | - | 105 | - | - | - | - | - | 105 | - | - | - | - | - |
| Total ALN 10.699 | | | - | 934 | - | - | - | 829 | - | 105 | - | - | - | - | - |
| Research Joint Venture and Cost Reimbursable Agreements | 10.707 | | - | 10,909 | - | - | - | 4,050 | - | - | 6,859 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| North Carolina State University - Research Joint Venture and Cost Reimbursable Agreements | 10.707 | 2019-2598-01 | - | 8,037 | - | - | - | 8,037 | - | - | - | - | - | - | - |
| Total ALN 10.707 | | | - | 18,946 | - | - | - | 12,087 | - | 6,859 | - | - | - | - | - |
| Distance Learning and Telemedicine Loans and Grants | 10.855 | | - | 304,278 | - | - | - | 304,278 | - | - | - | - | - | - | - |
| Soil and Water Conservation | 10.902 | | 3,975 | 41,763 | - | - | - | 41,763 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| National Fish & Wildlife Foundation - Soil and Water Conservation | 10.902 | 1904.20.067768 | - | 29,664 | - | - | - | 29,664 | - | - | - | - | - | - | - |
| National Fish & Wildlife Foundation - Soil and Water Conservation | 10.902 | 1907.21.071132 | - | 21,526 | - | - | - | 21,526 | - | - | - | - | - | - | - |
| Total ALN 10.902 | | | 3,975 | 92,953 | - | - | - | 92,953 | - | - | - | - | - | - | - |
| Soil Survey | 10.903 | | - | 106,325 | 33,229 | - | - | 73,096 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| National Resource Conservation Service - Enhance Small-Farm Community | 10.903 | NR204423XXXXC114 | - | 5,764 | 5,764 | - | - | - | - | - | - | - | - | - | - |
| Total ALN 10.903 | | | - | 112,089 | 38,993 | - | - | 73,096 | - | - | - | - | - | - | - |
| Environmental Quality Incentives Program | 10.912 | | 17,914 | 293,582 | - | - | - | 293,582 | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | University of Mississippi Medical Center | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|--|----------------------|------|------------------|
| Passed through from: | | | | | | | | | | | | | | | | |
| National Resource Conservation Service - Using Novel Sensor Tech in MS | 10.912 | NR204423XXXXC0005 | - | 81,231 | 81,231 | - | - | - | - | - | - | - | - | - | - | - |
| University of Illinois - Environmental Quality Incentives Program | 10.912 | 093005-17139 | - | (655) | - | - | - | (655) | - | - | - | - | - | - | - | - |
| USDA NRCS - Environmental Quality Incentives Program | 10.912 | NR204423XXXXC118 | - | 93,725 | - | - | - | 93,725 | - | - | - | - | - | - | - | - |
| Total ALN 10.912 | | | 17,014 | 467,683 | 81,231 | - | - | 396,652 | - | - | - | - | - | - | - | - |
| Technical Agricultural Assistance | 10.960 | | - | 447,896 | - | - | - | 447,896 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Foreign Agriculture - Kenya Regional Transportation Datab | 10.960 | FX21TA-10960R012 | - | 16,629 | 16,629 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 10.960 | | | - | 464,525 | 16,629 | - | - | 447,896 | - | - | - | - | - | - | - | - |
| Scientific Cooperation and Research | 10.961 | | 3,878 | 4,337 | - | - | - | 4,337 | - | - | - | - | - | - | - | - |
| Cochran Fellowship Program-International Training-Foreign Participant | 10.962 | | - | 7,722 | - | - | - | 7,722 | - | - | - | - | - | - | - | - |
| Total U.S. Department of Agriculture | | | 1,071,506 | 42,319,352 | 2,346,810 | - | - | 34,864,022 | - | - | 4,761,707 | 54,436 | 292,377 | - | - | - |
| U.S. Department of Commerce: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| DOI USFWS - Eastern Wild Turkey Population Analysis to Inform | 11.RD | DTD 11.1.20 | - | 76,915 | - | - | - | 76,915 | - | - | - | - | - | - | - | - |
| MS Manufacturer's Association - Manufacturing Extension Partnership | 11.RD | MEP 2021-1 | - | 58,244 | - | - | - | 58,244 | - | - | - | - | - | - | - | - |
| Kansas State University - NIST UAS Challenge 3.0 | 11.RD | A21-0295-S001 | - | 286,249 | - | - | - | 286,249 | - | - | - | - | - | - | - | - |
| MS Manufacturer's Association - Manufacturing Extension Partnership of MS | 11.RD | MEP 2022-1 | - | 100,010 | - | - | - | 100,010 | - | - | - | - | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.RD | OMAO-HQ-2021-05/OTA.0901 | 164,274 | 237,381 | - | - | - | - | - | - | - | - | - | - | - | 237,381 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.RD | NFFN7710-20-02865 | - | 10,879 | - | - | - | - | - | - | - | - | - | - | - | 10,879 |
| Total ALN 11.RD | | | 164,274 | 769,678 | - | - | - | 521,418 | - | - | - | - | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.011 | NA18OAR0110286 | 4,652 | 61,664 | - | - | - | - | - | - | - | - | - | - | - | 61,664 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.011 | NA19OAR0110300 | - | 367,262 | - | - | - | - | - | - | - | - | - | - | - | 367,262 |
| Total ALN 11.011 | | | - | 4,652 | 428,926 | - | - | - | - | - | - | - | - | - | - | 428,926 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.012 | NA20NOS0120222 | 117,275 | 182,828 | - | - | - | - | - | - | - | - | - | - | - | 182,828 |
| Texas A & M - U.S. Department of Commerce | 11.012 | 02-S160277 | - | 404,274 | - | - | - | - | - | - | - | - | - | - | - | 404,274 |
| Texas A & M - U.S. Department of Commerce | 11.012 | M2201261-02-410041-10001 | - | 9,828 | - | - | - | - | - | - | - | - | - | - | - | 9,828 |
| Total ALN 11.012 | | | 117,275 | 596,930 | - | - | - | - | - | - | - | - | - | - | - | 596,930 |
| Economic Development Administration - U.S. Department of Commerce | 11.307 | ED22HQ3070008 | 4,411 | 12,143 | - | - | - | - | - | - | - | - | - | - | - | 12,143 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.400 | NA18NOS4000198 | 1,459,280 | 2,865,421 | - | - | - | - | - | - | - | - | - | - | - | 2,865,421 |
| MS Department of Marine Resources - Interjurisdictional Fisheries Act of 1987 | 11.407 | MDMR DTD 12/16/21 | 3,994 | 9,936 | - | - | - | 9,936 | - | - | - | - | - | - | - | - |
| Gulf States Marine Fisheries Commission - U.S. Department of Commerce | 11.407 | TPTL-65 0-999-2020-USM | - | 28,356 | - | - | - | - | - | - | - | - | - | - | - | 28,356 |
| Gulf States Marine Fisheries Commission - U.S. Department of Commerce | 11.407 | TM-650-999-2020-USM | - | 12,949 | - | - | - | - | - | - | - | - | - | - | - | 12,949 |
| MS Department of Marine Resources - U.S. Department of Commerce | 11.407 | 3000023770 | - | 26,072 | - | - | - | - | - | - | - | - | - | - | - | 26,072 |
| MS Department of Marine Resources - U.S. Department of Commerce | 11.407 | 8200048315 | - | 27,318 | - | - | - | - | - | - | - | - | - | - | - | 27,318 |
| Total ALN 11.407 | | | 3,994 | 103,731 | - | - | - | 9,936 | - | - | - | - | - | - | - | 93,795 |
| Sea Grant Support | 11.417 | | 126,414 | 759,784 | - | - | - | - | - | - | 759,784 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Florida - Sea Grant Support | 11.417 | SUB00002601 | - | 11,969 | - | - | - | 11,969 | - | - | - | - | - | - | - | - |
| University of Puerto Rico - Sea Grant Support | 11.417 | 2020-2021-007 | - | 52,695 | - | - | - | 52,695 | - | - | - | - | - | - | - | - |
| University of the Virgin Islands/Sea Grant Support | 11.417 | UMLP001FY19 | - | 7,784 | - | - | - | - | - | - | 7,784 | - | - | - | - | - |
| University of Connecticut/Sea Grant Support | 11.417 | 364406 | - | 24,769 | - | - | - | - | - | - | 24,769 | - | - | - | - | - |
| Duke University - U.S. Department of Commerce | 11.417 | 343-1034 | - | 83,915 | - | - | - | - | - | - | - | - | - | - | - | 83,915 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA18OAR4170080 | 1,166,257 | 2,057,802 | - | - | - | - | - | - | - | - | - | - | - | 2,057,802 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA18OAR4170358 | 65,381 | 74,268 | - | - | - | - | - | - | - | - | - | - | - | 74,268 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA18OAR4170438 | 2,270,174 | 2,439,424 | - | - | - | - | - | - | - | - | - | - | - | 2,439,424 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA20OAR4170494 | 300,280 | 359,292 | - | - | - | - | - | - | - | - | - | - | - | 359,292 |
| COVID-19 National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA18OAR4170080 | 26,302 | 37,257 | - | - | - | - | - | - | - | - | - | - | - | 37,257 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA21OAR4170091 | 166,969 | 166,969 | - | - | - | - | - | - | - | - | - | - | - | 166,969 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA21OAR4170123 | 26,095 | 26,095 | - | - | - | - | - | - | - | - | - | - | - | 26,095 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA21OAR4170328 | 10,782 | 30,796 | - | - | - | - | - | - | - | - | - | - | - | 30,796 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA21OAR4170316 | 30,383 | 73,970 | - | - | - | - | - | - | - | - | - | - | - | 73,970 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA21OAR4170268 | 78,512 | 78,512 | - | - | - | - | - | - | - | - | - | - | - | 78,512 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA20OAR4170494 | - | 58,964 | - | - | - | - | - | - | - | - | - | - | - | 58,964 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA22OAR4170018 | - | 31,005 | - | - | - | - | - | - | - | - | - | - | - | 31,005 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA22OAR4170090 | - | 5,756 | - | - | - | - | - | - | - | - | - | - | - | 5,756 |
| Total ALN 11.417 | | | 4,267,549 | 6,361,026 | - | - | - | 64,664 | - | - | 792,337 | - | - | - | - | 5,524,025 |
| South Carolina Dept of Natural Resources - Coastal Zone Management Administration Awards | 11.419 | SCDNR FY2022-002 | - | 6,633 | - | - | - | - | - | - | - | - | - | - | - | - |
| MS Department of Marine Resources - Coastal Zone Management Estuarine Research Reserves | 11.420 | 8200053863 | - | 19,942 | - | - | - | - | - | - | - | - | - | - | - | - |
| MS Department of Marine Resources - Coastal Zone Management Estuarine Research Reserves | 11.420 | 8200060023 | - | 49,339 | - | - | - | 49,339 | - | - | - | - | - | - | - | - |
| Total ALN 11.420 | | | - | 69,281 | - | - | - | 69,281 | - | - | - | - | - | - | - | - |
| Oyster South - Fisheries Development and Utilization Research and Development Grants and Coop | 11.427 | MSU-2021-01 | - | 12,844 | - | - | - | 12,844 | - | - | - | - | - | - | - | - |
| National Marine Fisheries Service - U.S. Department of Commerce | 11.427 | NA16NMF4270223 | - | 41,733 | - | - | - | - | - | - | - | - | - | - | - | 41,733 |
| Total ALN 11.427 | | | - | 54,577 | - | - | - | 12,844 | - | - | - | - | - | - | - | 41,733 |
| National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | 11.432 | | 1,777,072 | 4,287,199 | - | - | - | 4,287,199 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Rhode Island - U.S. Department of Commerce | 11.432 | 7525-1021019USM | 306,713 | 2,124,000 | - | - | - | - | - | - | - | - | - | - | - | 2,124,000 |
| Total ALN 11.432 | | | 2,083,785 | 6,411,199 | - | - | - | 4,287,199 | - | - | - | - | - | - | - | 2,124,000 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.433 | NA21NMF4330507 | - | 395 | - | - | - | - | - | - | - | - | - | - | - | 395 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.433 | NA17NMF4330317 | - | 85,329 | - | - | - | - | - | - | - | - | - | - | - | 85,329 |
| Total ALN 11.433 | | | - | 85,724 | - | - | - | - | - | - | - | - | - | - | - | 85,724 |
| National Marine Fisheries Service - U.S. Department of Commerce | 11.435 | NA16NMF4350183 | - | 102,295 | - | - | - | - | - | - | - | - | - | - | - | 102,295 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.435 | NA21NMF4350428 | - | 407,640 | - | - | - | - | - | - | - | - | - | - | - | 407,640 |
| Total ALN 11.435 | | | - | 509,935 | - | - | - | - | - | - | - | - | - | - | - | 509,935 |
| Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | 11.451 | | 292,222 | 457,174 | - | - | - | 457,174 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | 11.451 | A19-0206-S003 | - | 237,864 | - | - | - | 237,864 | - | - | - | - | - | - | - | - |
| Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | 11.451 | UNO SCON-000018 | - | 3,627 | - | - | - | 3,627 | - | - | - | - | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.451 | NA21NOS4510177 | 26,384 | 73,379 | - | - | - | - | - | - | - | - | - | - | - | 73,379 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.451 | NA17NOS4510099 | 105,401 | 166,273 | - | - | - | - | - | - | - | - | - | - | - | 166,273 |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.451 | na17nos4510093 | 8,130 | 23,702 | - | - | - | - | - | - | - | - | - | - | - | 23,702 |
| University of Florida - U.S. Department of Commerce | 11.451 | SUB000002776 | - | 7,501 | - | - | - | - | - | - | - | - | - | - | - | 7,501 |
| Total ALN 11.451 | | | 432,137 | 969,520 | - | - | - | 698,665 | - | - | - | - | - | - | - | - |
| Gulf States Marine Fisheries Commission - U.S. Department of Commerce | 11.454 | ACO-210-039-2022-USM | 13,846 | 149,441 | - | - | - | - | - | - | - | - | - | - | - | 149,441 |
| Rutgers - U.S. Department of Commerce | 11.454 | 1382501 | - | 14,479 | - | - | - | - | - | - | - | - | - | - | - | 14,479 |
| Texas A & M - U.S. Department of Commerce | 11.454 | M1900117 | - | 13,003 | - | - | - | - | - | - | - | - | - | - | - | 13,003 |
| Total ALN 11.454 | | | 13,846 | 176,923 | - | - | - | - | - | - | - | - | - | - | - | 176,923 |
| Weather and Air Quality Research | 11.459 | | 295,253 | 659,966 | - | - | 17,500 | 444,795 | - | - | 197,671 | - | - | - | - | - |
| Applied Meteorological Research | 11.468 | | - | 9,038 | - | - | - | 9,038 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.469 | NA19NOS4690205 | - | 413,277 | - | - | - | - | - | - | - | - | - | - | - | 413,277 |
| Unalied Science Program | 11.472 | | - | 30,235 | - | - | - | - | - | - | 30,235 | - | - | - | - | - |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| Passed through from: | | | | | | | | | | | | | | | |
| Gulf States Marine Fisheries Commission - U.S. Department of Commerce | 11.472 | ACQ-210-039-2019-USM | 222,389 | 574,073 | - | - | - | - | - | - | - | - | - | - | - |
| Gulf States Marine Fisheries Commission - U.S. Department of Commerce | 11.472 | ACQ-210-039-2019USM2 | 582 | 10,162 | - | - | - | - | - | - | - | - | - | - | - |
| Gulf States Marine Fisheries Commission - U.S. Department of Commerce | 11.472 | ACQ-210-039-2020-USM2 | - | 31,259 | - | - | - | - | - | - | - | - | - | - | - |
| Gulf States Marine Fisheries Commission - U.S. Department of Commerce | 11.472 | ACQ-210-039-2020-USM | - | 62,156 | - | - | - | - | - | - | - | - | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of Commerce | 11.472 | CA Andres | - | 62,294 | - | - | - | - | - | - | - | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.472 | NA19NM4720093 | - | 8,003 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 11.472 | | | 222,971 | 778,162 | - | - | - | - | - | - | 30,235 | - | - | - | - |
| George Mason University - U.S. Department of Commerce | 11.478 | E2039523 | - | 48,385 | - | - | - | - | - | - | - | - | - | - | - |
| George Mason University - U.S. Department of Commerce | 11.478 | E2052781 | - | 13,457 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 11.478 | | | - | 61,842 | - | - | - | - | - | - | - | - | - | - | - |
| Florida A&M University - NOAA Center for Coastal and Marine | 11.481 | FAMU - 003499/ C-4957/C-5003 | - | 68,389 | - | - | 68,389 | - | - | - | - | - | - | - | - |
| Florida A&M University - NOAA Center for Coastal & Marine Ec | 11.481 | FAMU -C-5043 YR #4 | - | 93,547 | - | - | 93,547 | - | - | - | - | - | - | - | - |
| Florida A&M University - NOAA Center for Coastal and Marine | 11.481 | C-5089 | - | 191,332 | - | - | 191,332 | - | - | - | - | - | - | - | - |
| Florida A&M University - NOAA Center for Coastal & Marine Ec | 11.481 | FAMU -C- 5095 | - | 57,851 | - | - | 57,851 | - | - | - | - | - | - | - | - |
| Howard University - Cohort 2 -NOAA Center for Atmospher | 11.481 | 0008971-1000077599 | - | 855 | - | - | 855 | - | - | - | - | - | - | - | - |
| Howard University - NOAA - Cohort #3 | 11.481 | 0008971-100067092 | - | 1,466 | - | - | 1,466 | - | - | - | - | - | - | - | - |
| Howard University - NOAA Cohort #4 | 11.481 | 0008971-100067092/0009636-9039 | - | 55,006 | - | - | 55,006 | - | - | - | - | - | - | - | - |
| Howard University - NOAA Cohort 5 | 11.481 | 1000096487/0009936 | - | 92,729 | - | - | 92,729 | - | - | - | - | - | - | - | - |
| Howard University - NOAA Ceiling Funds | 11.481 | CEILING FUNDS | - | 7,500 | - | - | 7,500 | - | - | - | - | - | - | - | - |
| Total ALN 11.481 | | | - | 568,675 | - | - | 568,675 | - | - | - | - | - | - | - | - |
| Measurement and Engineering Research and Standards | 11.609 | | - | 22,818 | - | - | - | - | - | 22,818 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi Manufacturers Association - Manufacturing Extension Partnership | 11.611 | MEP 2023-1 | - | 203,393 | - | - | - | 203,393 | - | - | - | - | - | - | - |
| Mississippi Manufacturers Association - U.S. Department of Commerce | 11.611 | MEP 2023 - 4 | - | 6,983 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 11.611 | | | - | 210,376 | - | - | - | 203,393 | - | - | - | - | - | - | - |
| Total U.S. Department of Commerce | | | 9,069,427 | 22,165,821 | - | - | 586,175 | 6,327,866 | - | - | 1,043,061 | - | - | - | - |
| U.S. Department of Defense: | | | | | | | | | | | | | | | |
| 2017-2021 ERDC-JSU Students | 12.RD | | - | 27,498 | - | - | 27,498 | - | - | - | - | - | - | - | - |
| BioGeoChemistry of Depleted Uranium | 12.RD | | - | 58,130 | - | - | 58,130 | - | - | - | - | - | - | - | - |
| Critical Infra Cyber Protection | 12.RD | | - | 784,922 | - | - | 784,922 | - | - | - | - | - | - | - | - |
| Stabilization of Artificial Pavement | 12.RD | | - | 20,672 | - | - | 20,672 | - | - | - | - | - | - | - | - |
| High Performance Computing Enabled Surrogate Models and Data Analytics | 12.RD | | - | 1,241,325 | - | - | - | 1,241,325 | - | - | - | - | - | - | - |
| ERDC Military Engineering Program | 12.RD | | - | 1,372,618 | - | - | - | 1,372,618 | - | - | - | - | - | - | - |
| Enhanced Network Cybersecurity Research | 12.RD | | 318,151 | 550,754 | - | - | - | 550,754 | - | - | - | - | - | - | - |
| Enhancing Modeling & Stimulation of Autonomous Ground Vehicle Systems | 12.RD | | - | 497,344 | - | - | - | 497,344 | - | - | - | - | - | - | - |
| ERDC GSL Mobility | 12.RD | | - | 712,311 | - | - | - | 712,311 | - | - | - | - | - | - | - |
| Systems Engineering Analytics | 12.RD | | - | 2,122,062 | - | - | - | 2,122,062 | - | - | - | - | - | - | - |
| Persistent Collaborative Situational Awareness to the Warfighter: HP Lost-Acoustic | 12.RD | | 5,068,083 | 6,266,069 | - | - | - | 6,266,069 | - | - | - | - | - | - | - |
| Providing Actionable Intelligence to Increase the Capabilities of the Warfighter | 12.RD | | 68,235 | 75,367 | - | - | - | 75,367 | - | - | - | - | - | - | - |
| SimIR22 | 12.RD | | 4,875,421 | 6,765,718 | - | - | - | 6,765,718 | - | - | - | - | - | - | - |
| Southern Regional Archeological Curation Services for the Mississippi Valley Division, U.S. Army Corps of E | 12.RD | | - | 29,057 | - | - | - | 29,057 | - | - | - | - | - | - | - |
| MSU Open Source Exploitation System | 12.RD | | - | 1,603,279 | - | - | - | 1,603,279 | - | - | - | - | - | - | - |
| Vehicle Performance, Reliability & Operations (VePro)- Analysis to Reduce Costs & Extend Life | 12.RD | | 1,752,883 | 2,204,282 | - | - | - | 2,204,282 | - | - | - | - | - | - | - |
| TACAIR Jet Noise Reduction Technology Advancement | 12.RD | | - | 98 | - | - | - | - | - | 98 | - | - | - | - | - |
| Graphene-Enabled Technologies for Ground Combat Operations | 12.RD | | 175,597 | 1,281,299 | - | - | - | - | - | 1,281,299 | - | - | - | - | - |
| Jet Noise Reduction Technology Advancement for the F/A-18 Aircraft | 12.RD | | 21,380 | 151,316 | - | - | - | - | - | 151,316 | - | - | - | - | - |
| HELICAP Wind Tunnel Material Testing | 12.RD | | - | 79,215 | - | - | - | - | - | 79,215 | - | - | - | - | - |
| HSV/CDD HEL Wind Tunnel Test Support | 12.RD | | 15,162 | 259,422 | - | - | - | - | - | 259,422 | - | - | - | - | - |
| Improving the Decision-Making Process, Improving Community Resilience to Floods Due to Levee Breach | 12.RD | | - | 87,266 | - | - | - | - | - | 87,266 | - | - | - | - | - |
| Cold Stored Platelet Early Intervention (CrISP) | 12.RD | | - | 7,988 | - | - | - | - | - | - | 7,988 | - | - | - | - |
| POSS Hemostat in Hemorrhage Control | 12.RD | | - | 5,536 | - | - | - | - | - | - | 5,536 | - | - | - | - |
| Use of Atomic Force Microscopy to Study Cell-Cell | 12.RD | | - | 58,661 | - | - | - | - | - | - | 58,661 | - | - | - | - |
| The Major Extremity Trauma Research Consortium | 12.RD | | - | 60,524 | - | - | - | - | - | - | 60,524 | - | - | - | - |
| The Major Extremity Trauma Research Consortium | 12.RD | | - | 64,008 | - | - | - | - | - | - | 64,008 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Spectral Energies - An Immersed Boundary Framework for Topology Optimization of Nonlinear Thermoelastic | 12.RD | SB1816-001-1 | - | (1,436) | - | - | - | (1,436) | - | - | - | - | - | - | - |
| AI4 General - High Modality Multi-pose (H4MMV) Light-weighting Project | 12.RD | PO 4800000871 | 62,796 | 2,234,895 | - | - | - | 2,234,895 | - | - | - | - | - | - | - |
| NCMS - A Coupled Thermo-Mechanical Approach to Quantify the CPSP Relationships of Additive Manufc | 12.RD | 202031-141054 | - | 1,417,909 | - | - | - | 1,417,909 | - | - | - | - | - | - | - |
| HTSI - Ground Based Missile Launch Simulations | 12.RD | PO# 0000000026 | - | 202,529 | - | - | - | 202,529 | - | - | - | - | - | - | - |
| Alon Sci & Tech - Joint Capabilities Embedded Technology Insertion and Integration | 12.RD | SUB1155027-002 | - | 304,403 | - | - | - | 304,403 | - | - | - | - | - | - | - |
| CRG - Tool Informed by Geomaterial Microstructure to Predict Electromagnetic Properties | 12.RD | PO2021-0440 | - | 42,355 | - | - | - | 42,355 | - | - | - | - | - | - | - |
| Circadianece - Circadianece Network Mapper | 12.RD | RS0P2-MSU-01 TO#0005 | - | 287,817 | - | - | - | 287,817 | - | - | - | - | - | - | - |
| Torch Tech - Multi-Modal Threat Detection (M2TD) System | 12.RD | T21S002 TO ID04190090 | - | 166,584 | - | - | - | 166,584 | - | - | - | - | - | - | - |
| Griffins - VICEROY for the NCAE-C Southeast Region | 12.RD | SA10012021MM0337 | 22,567 | 186,404 | - | - | - | 186,404 | - | - | - | - | - | - | - |
| ALIMM - Methods for defect detection in AM processes | 12.RD | PNP K005-01 Project #210225 | - | 111,670 | - | - | - | 111,670 | - | - | - | - | - | - | - |
| Spectral Energies - Topology Optimization | 12.RD | PFP SB1816-001-2 | - | 16,270 | - | - | - | 16,270 | - | - | - | - | - | - | - |
| Torch Tech - Multi-Modal Threat Detection (M2TD) System | 12.RD | T21S002 TOID04190090 | - | 37,393 | - | - | - | 37,393 | - | - | - | - | - | - | - |
| General Dynamics - HPCMP Program Management Support- Phase I | 12.RD | PFP GDIT-01185 | - | 71,212 | - | - | - | 71,212 | - | - | - | - | - | - | - |
| Intelligent Automation - Logistics and Technical Advantages of Additive Manufacturing for Aviation Shop Set | 12.RD | PFP 2642-1 | - | 19,870 | - | - | - | 19,870 | - | - | - | - | - | - | - |
| Hyperion Technology Group, Inc./Machine Learning Toolkit for Geospatial Data Analysis | 12.RD | 20210501.000 | - | 566,718 | - | - | - | - | - | 566,718 | - | - | - | - | - |
| Combustion Research and Flow Technology, Inc./Turbulence Dynamics in Transient Environments | 12.RD | 21-C-0003/C830 | - | 92,719 | - | - | - | - | - | 92,719 | - | - | - | - | - |
| Combustion Research and Flow Technology, Inc./Basic, Applied, and Advanced Research in Science and | 12.RD | 16-C-0052/C678 | - | 59,340 | - | - | - | - | - | 59,340 | - | - | - | - | - |
| Combustion Research and Flow Technology, Inc./Basic, Applied, and Advanced Research in Science and | 12.RD | 19-C-0050/C147 | - | 104,092 | - | - | - | - | - | 104,092 | - | - | - | - | - |
| Combustion Research and Flow Technology, Inc./Basic, Applied, and Advanced Research in Science and | 12.RD | 19-C-0030/C764 | - | 168,934 | - | - | - | - | - | 168,934 | - | - | - | - | - |
| ENSCO, Inc./Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | G27430-4107 | - | 124,643 | - | - | - | - | - | 124,643 | - | - | - | - | - |
| T2S Solutions/Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | Mississippi-0001Mod1 | - | 144,507 | - | - | - | - | - | 144,507 | - | - | - | - | - |
| Hyperion Technology Group, Inc./Mission Configurable Wide-Area Surveillance and Security (MCWASS) | 12.RD | 20211015 Total | - | 481,878 | - | - | - | - | - | 481,878 | - | - | - | - | - |
| Hyperion Technology Group, Inc./Prtn Hype ERDC BOTAA 21-01-01 | 12.RD | BOTAA 21-01-01 | - | 141,376 | - | - | - | - | - | 141,376 | - | - | - | - | - |
| Hill Technical Solutions, Inc./Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | PO OTA-OM-2020PO-14 | - | 241,616 | - | - | - | - | - | 241,616 | - | - | - | - | - |
| Creare LLC/Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | PO S696 106505 | - | 35,979 | - | - | - | - | - | 35,979 | - | - | - | - | - |
| Parsons Government Services/Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | PO0008314 TO137 Mbd1 | - | (4) | - | - | - | - | - | (4) | - | - | - | - | - |
| Combustion Research and Flow Technology, Inc./Basic, Applied, and Advanced Research in Science and | 12.RD | 16-C-0011/C796 | - | 52,413 | - | - | - | - | - | 52,413 | - | - | - | - | - |
| Parsons Government Services/Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | PO-0009949 | - | 99 | - | - | - | 99 | - | - | - | - | - | - | - |
| Hill Technical Solutions, Inc./Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | PO-OTAOM2020PO14Mod1 | - | 116,129 | - | - | - | - | - | 116,129 | - | - | - | - | - |
| Parsons Government Services/Basic, Applied, and Advanced Research in Science and Engineering | 12.RD | PO0008314 TO135 | - | 67,225 | - | - | - | - | - | 67,225 | - | - | - | - | - |
| ENSCO, Inc./ENSCO MOSES TO55 FP | 12.RD | G27397-3943 TO#55 | - | 103,257 | - | - | - | - | - | 103,257 | - | - | - | - | - |
| Combustion Research and Flow Technology, Inc./High Efficiency Computations for Complex Aeroacoustic | 12.RD | 21-C-0003/C839 | - | 94,840 | - | - | - | - | - | 94,840 | - | - | - | - | - |
| Florida State University - U.S. Department of Defense | 12.RD | R01903 | 154,458 | 173,757 | - | - | - | - | - | - | - | 173,757 | - | - | - |
| Mobile County Public School System - U.S. Department of Defense | 12.RD | 8006827.000 | - | 118,972 | - | - | - | - | - | - | - | - | - | - | - |
| Naval Oceanographic Office - U.S. Department of Defense | 12.RD | 8006242.000 | - | 51,353 | - | - | - | - | - | - | - | - | - | - | - |
| Rochester Institute of Technology - U.S. Department of Defense | 12.RD | 8006689.000 | - | 548 | - | - | - | - | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|--|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| U.S. Army Corps of Engineers - U.S. Department of Defense | 12.RD | W912H218C0022 | - | 1,728,710 | - | - | - | - | - | - | - | - | 1,728,710 | - | - | - |
| U.S. Army Corps of Engineers - U.S. Department of Defense | 12.RD | ERDC-MECH-PLA-0001 | - | 1,277,862 | - | - | - | - | - | - | - | - | 1,277,862 | - | - | - |
| U.S. Army Corps of Engineers - U.S. Department of Defense | 12.RD | W912H21C0029 | - | 866,119 | - | - | - | - | - | - | - | - | 866,119 | - | - | - |
| U.S. Army Corps of Engineers - U.S. Department of Defense | 12.RD | ERDC-MECH-PLA-0002 | 10,058 | 1,830,523 | - | - | - | - | - | - | - | - | 1,830,523 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.RD | w912HZ-18-2-0012 | - | 13,060 | - | - | - | - | - | - | - | - | 13,060 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.RD | w912HZ-19-2-0012 | - | 55,851 | - | - | - | - | - | - | - | - | 55,851 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.RD | W912HZ-16-2-0027 | - | 125,151 | - | - | - | - | - | - | - | - | 125,151 | - | - | - |
| U.S. Department of the Navy - U.S. Department of Defense | 12.RD | N8836819P0119 | - | 12,893 | - | - | - | - | - | - | - | - | 12,893 | - | - | - |
| Woodport, Inc. - U.S. Department of Defense | 12.RD | USM-19-D-007-79641 | - | 9,190 | - | - | - | - | - | - | - | - | 9,190 | - | - | - |
| Woodport, Inc. - U.S. Department of Defense | 12.RD | USM-20-S-032 80851 | - | 24,851 | - | - | - | - | - | - | - | - | 24,851 | - | - | - |
| Total ALN 12.RD | | | | | | | | | | | | | | | | |
| Basic and Applied Scientific Research | 12.300 | | 9,152 | 1,974,174 | - | - | 891,222 | 28,538,061 | - | - | 4,474,377 | 196,717 | 6,288,840 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Florida State University - Basic and Applied Scientific Research | 12.300 | R01848 | - | 16,591 | - | - | - | 16,591 | - | - | - | - | - | - | - | - |
| Florida State University - Basic and Applied Scientific Research | 12.300 | R02118 | - | 12,799 | - | - | - | 12,799 | - | - | - | - | - | - | - | - |
| Florida State University - Basic and Applied Scientific Research | 12.300 | R000002832 | - | 132,002 | - | - | - | 132,002 | - | - | - | - | - | - | - | - |
| Naval Research Laboratory - U.S. Department of Defense | 12.300 | N00173-18-2-C004 | - | 28,804 | - | - | - | - | - | - | - | - | 28,804 | - | - | - |
| Naval Research Laboratory - U.S. Department of Defense | 12.300 | N00173-20-2-C005 | 7,630 | 610,528 | - | - | - | - | - | - | - | - | 610,528 | - | - | - |
| Northeastern University - U.S. Department of Defense | 12.300 | 555011 | - | 6,328 | - | - | - | - | - | - | - | - | 6,328 | - | - | - |
| Office of Naval Research - U.S. Department of Defense | 12.300 | N00014-19-1-2687 | 160,136 | 399,753 | - | - | - | - | - | - | - | - | 399,753 | - | - | - |
| Office of Naval Research - U.S. Department of Defense | 12.300 | N00014-18-1-2801 | - | 71,598 | - | - | - | - | - | - | - | - | 71,598 | - | - | - |
| Office of Naval Research - U.S. Department of Defense | 12.300 | N00014-19-1-2704 | - | 111,673 | - | - | - | - | - | - | - | - | 111,673 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.300 | W912H2219C003 | - | 1,049,938 | - | - | - | - | - | - | - | - | 1,049,938 | - | - | - |
| Total ALN 12.300 | | | | | | | | | | | | | | | | |
| Mississippi Military Department - U.S. Department of Defense | 12.401 | | 176,918 | 4,414,188 | - | - | - | 515,063 | - | - | 1,620,503 | - | 2,278,622 | - | - | - |
| Military Medical Research and Development | 12.420 | 21-MOAPC-01F | 72,620 | 995,241 | - | - | - | 18,153 | - | - | 104,039 | 873,049 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Memphis - Military Medical Research and Development | 12.420 | A21-0141-S001 | - | 5,377 | - | - | - | 5,377 | - | - | - | - | - | - | - | - |
| Denver Research Institute - U.S. Department of Defense | 12.420 | MSRC-FY-19-05 | - | 105,654 | - | - | - | - | - | - | - | - | 105,654 | - | - | - |
| Florida State University - U.S. Department of Defense | 12.420 | R02112 | - | 217,875 | - | - | - | - | - | - | - | - | 217,875 | - | - | - |
| Rutgers - U.S. Department of Defense | 12.420 | 1444193 | - | 12,969 | - | - | - | - | - | - | - | - | 12,969 | - | - | - |
| Total ALN 12.420 | | | | | | | | | | | | | | | | |
| Basic Scientific Research | 12.431 | | 72,620 | 1,337,116 | - | - | - | 23,530 | - | - | 104,039 | 873,049 | 336,498 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Florida International University - FINDS Research | 12.431 | 000456 / W911NF-21-1-0264 | - | 467,725 | 1,561,385 | - | 94,133 | 1,464,458 | - | - | 2,794 | - | - | - | - | - |
| University of Louisiana Lafayette/Basic Scientific Research | 12.431 | 330247-02 | - | - | 20,968 | - | - | - | - | 20,968 | - | - | - | - | - | - |
| Florida International University - U.S. Department of Defense | 12.431 | 000286 | - | - | 54,175 | - | - | - | - | - | - | - | 54,175 | - | - | - |
| U.S. Army Aeromedical Research Lab - U.S. Department of Defense | 12.431 | W911NF-18-2-0061 | - | - | 866,164 | - | - | - | - | - | - | - | 866,164 | - | - | - |
| Total ALN 12.431 | | | | | | | | | | | | | | | | |
| Meridian Airport Authority - Community Economic Adjustment Assistance | 12.610 | 2020-59 | - | 467,725 | 2,544,705 | - | 136,146 | 1,464,458 | - | 23,762 | - | - | 920,339 | - | - | - |
| Office of Economic Adjustment - U.S. Department of Defense | 12.617 | DD672-20-05 | - | 221,805 | 188,078 | - | - | 188,078 | - | - | - | - | - | - | - | - |
| Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | | 310,602 | 1,688,157 | 117,609 | - | 296,331 | 1,107,491 | - | - | 176,726 | - | 849,853 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Technology Student Association - UNITE 2022 Summer Program | 12.630 | W911SR-15-2-0001 | - | - | 14,107 | - | - | 14,107 | - | - | - | - | - | - | - | - |
| U.S. Army Corps of Engineers - U.S. Department of Defense | 12.630 | W912HZ20P0023 | - | - | 6,148 | - | - | - | - | - | - | - | 6,148 | - | - | - |
| U.S. Army Corps of Engineers - U.S. Department of Defense | 12.630 | W912HZ-21-2-0043 | - | - | 9,823 | - | - | - | - | - | - | - | 9,823 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.630 | W912HZ1920044 | - | - | 276,551 | - | - | - | - | - | - | - | 276,551 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.630 | W81EWF03080760 | - | - | 164,587 | - | - | - | - | - | - | - | 164,587 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.630 | W912HZ21C0064 | - | - | 165,484 | - | - | - | - | - | - | - | 165,484 | - | - | - |
| U.S. Army Eng Research & Development Ctr - U.S. Department of Defense | 12.630 | w912HZ2200062 | - | 63,750 | 664,771 | - | - | - | - | - | - | - | 664,771 | - | - | - |
| Total ALN 12.630 | | | | | | | | | | | | | | | | |
| The Ohio State University - U.S. Department of Defense | 12.740 | 60074243-RF-01611455 | - | 374,352 | 3,019,628 | 117,609 | - | 310,438 | 1,107,491 | - | 176,726 | - | 1,307,364 | - | - | - |
| Henry M.Jackson Foundation/Uniformed Services University Medical Research Projects | 12.750 | 5801 PO#1027899 | - | - | 69,404 | - | - | - | - | - | - | - | 69,404 | - | - | - |
| Henry M.Jackson Foundation/Uniformed Services University Medical Research Projects | 12.750 | 5433 PO#1002579 | - | - | 19,997 | - | - | - | - | - | 19,997 | - | - | - | - | - |
| Total ALN 12.750 | | | | | | | | | | | | | | | | |
| Air Force Defense Research Sciences Program | 12.800 | | - | - | 218,201 | - | - | 129,031 | - | - | 89,170 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Air Force Office of Scientific Research - U.S. Department of Defense | 12.800 | FA0550-20-1-0353 | - | - | 192,796 | - | - | - | - | - | - | - | 192,796 | - | - | - |
| Florida State University - U.S. Department of Defense | 12.800 | 8006791.000 | - | - | 1,074,334 | - | - | - | - | - | - | - | 1,074,334 | - | - | - |
| U.S. Department of the Air Force - U.S. Department of Defense | 12.800 | FA8750-20-1-0105 | - | - | 77,057 | - | - | - | - | - | - | - | 77,057 | - | - | - |
| Total ALN 12.800 | | | | | | | | | | | | | | | | |
| Information Security Grants | 12.902 | | - | - | 1,562,388 | - | - | 129,031 | - | - | 89,170 | - | 1,344,187 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University Kentucky, Louisville - 2020 NCAE E U of Louisville | 12.902 | ULRF20105301 | - | - | 238,097 | - | - | 238,097 | - | - | - | - | - | - | - | - |
| CSU San Bernardino - Information Security Grants | 12.902 | SA20301 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 12.902 | | | | | | | | | | | | | | | | |
| COVID-19 National Security Agency - U.S. Department of Defense | 12.903 | H98230-21-1-0075 | - | - | 9,004 | - | - | - | - | - | - | - | 9,004 | - | - | - |
| CyberSecurity Core Curriculum | 12.905 | | 196,898 | 395,234 | - | - | - | 395,234 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Michigan - Research and Technology Development | 12.910 | SUBK00011275 | - | - | 85,430 | - | - | 85,430 | - | - | - | - | - | - | - | - |
| University of Michigan - Research and Technology Development | 12.910 | SUBK00013069 | - | - | 123,823 | - | - | 123,823 | - | - | - | - | - | - | - | - |
| MIT - Research and Technology Development | 12.910 | S5089 - PO 481352 | - | - | 168,639 | - | - | 168,639 | - | - | - | - | - | - | - | - |
| University of Michigan - Research and Technology Development | 12.910 | SUBK00015268 | - | - | 67,198 | - | - | 67,198 | - | - | - | - | - | - | - | - |
| University of Michigan - Research and Technology Development | 12.910 | ARC SUBK00017445 | - | - | 16,213 | - | - | 16,213 | - | - | - | - | - | - | - | - |
| Defense Advanced Resch Projects Agenc - U.S. Department of Defense | 12.910 | D18AC00018 | - | - | 30,813 | - | - | - | - | - | - | - | 30,813 | - | - | - |
| Total ALN 12.910 | | | | | | | | | | | | | | | | |
| Total U.S. Department of Defense | | | | | | | | | | | | | | | | |
| U.S. Department of the Interior: | | | | | | | | | | | | | | | | |
| Inventory of Grasshoppers at Florida Panther National Wildlife Refuge | 15.RD | | - | - | 4,419 | - | - | 4,419 | - | - | - | - | - | - | - | - |
| Inventory of Grasshoppers at Everglades Headwaters and Lake Wales Ridge | 15.RD | | - | - | 3,357 | - | - | 3,357 | - | - | - | - | - | - | - | - |
| Evaluating the fish assemblage and fishery of Bluff Lake and integrating fishery | 15.RD | | - | - | 2,852 | - | - | 2,852 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Chickasaw NDCH - Intelligent Automation/IFP 2642-1 | 15.RD | NDCH OB#20822260 | - | - | 6,587 | - | - | 6,587 | - | - | - | - | - | - | - | - |
| MS Department of Marine Resources - U.S. Department of the Interior | 15.RD | F21AF01377 | - | - | 59,978 | - | - | - | - | - | - | - | 59,978 | - | - | - |
| MS Department of Marine Resources - U.S. Department of the Interior | 15.RD | F21AF01376 | - | - | 162,800 | - | - | - | - | - | - | - | 162,800 | - | - | - |
| MS Department of Marine Resources - U.S. Department of the Interior | 15.RD | USM-TR-22 | - | - | 8,313 | - | - | - | - | - | - | - | 8,313 | - | - | - |
| MS Department of Marine Resources - U.S. Department of the Interior | 15.RD | 8006912.000 | - | - | 25,058 | - | - | - | - | - | - | - | 25,058 | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior | 15.RD | SWG T-28 | - | - | 9,275 | - | - | - | - | - | - | - | 9,275 | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior | 15.RD | Segment 36 | - | - | 21,173 | - | - | - | - | - | - | - | 21,173 | - | - | - |
| National Park Service - U.S. Department of the Interior | 15.RD | P19AC01171 | - | - | 22,866 | - | - | - | - | - | - | - | 22,866 | - | - | - |
| Total ALN 15.RD | | | | | | | | | | | | | | | | |
| Joint Fire Science Program | 15.232 | | - | - | 326,768 | - | - | 17,215 | - | - | - | - | 309,953 | - | - | - |
| | | | - | - | 428 | - | - | - | - | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| Passed through from: | | | | | | | | | | | | | | | |
| Louisiana State University - U.S. Department of the Interior | 15.422 | PO-000147253 | - | 17,929 | - | - | - | - | - | - | - | 17,929 | - | - | - |
| Rutgers - U.S. Department of the Interior | 15.423 | PO 1207109 | - | 13,988 | - | - | - | - | - | - | - | 13,988 | - | - | - |
| Bureau of Ocean Energy Management - U.S. Department of the Interior | 15.424 | M21AC00018 | - | 58,157 | - | - | - | - | - | - | - | 58,157 | - | - | - |
| Bureau of Ocean Energy Management - U.S. Department of the Interior | 15.424 | M16AC00012 | - | 121,179 | - | - | - | - | - | - | - | 121,179 | - | - | - |
| Total ALN 15.424 | | | - | 179,336 | - | - | - | - | - | - | - | 179,336 | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - Sport Fish Restoration | 15.605 | CHECK NO 100713517 | - | 17,353 | - | - | - | 17,353 | - | - | - | - | - | - | - |
| MS Department of Marine Resources - U.S. Department of the Interior | 15.605 | USM-20-002 | - | 4,117 | - | - | - | - | - | - | - | 4,117 | - | - | - |
| Total ALN 15.605 | | | - | 21,470 | - | - | - | 17,353 | - | - | - | 4,117 | - | - | - |
| Fish and Wildlife Management Assistance | 15.608 | | - | 18,779 | - | - | - | 18,779 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MDEQ - Fish and Wildlife Management Assistance | 15.608 | 22-00010 | - | 3,290 | - | - | - | 3,290 | - | - | - | - | - | - | - |
| MDEQ - Fish and Wildlife Management Assistance | 15.608 | 22-00011 | - | 7,735 | - | - | - | 7,735 | - | - | - | - | - | - | - |
| MDEQ - Fish and Wildlife Management Assistance | 15.608 | 22-00041 | - | 15,971 | - | - | - | 15,971 | - | - | - | - | - | - | - |
| MDEQ - Fish and Wildlife Management Assistance | 15.608 | 22-00042 | - | 8,433 | - | - | - | 8,433 | - | - | - | - | - | - | - |
| MDEQ - Fish and Wildlife Management Assistance | 15.608 | 22-00043 | - | 6,089 | - | - | - | 6,089 | - | - | - | - | - | - | - |
| MDWFP - Fish and Wildlife Management Assistance | 15.608 | CHECK NO 1008985328 | - | 66,381 | - | - | - | 66,381 | - | - | - | - | - | - | - |
| MDWFP - Fish and Wildlife Management Assistance | 15.608 | CHECK 5/13/2022 | - | 42,187 | - | - | - | 42,187 | - | - | - | - | - | - | - |
| MDWFP - Fish and Wildlife Management Assistance | 15.608 | CHECK 5/13/2022 | - | 106,824 | - | - | - | 106,824 | - | - | - | - | - | - | - |
| MDWFP - Fish and Wildlife Management Assistance | 15.608 | CHECK 5/13/2022 | - | 23,947 | - | - | - | 23,947 | - | - | - | - | - | - | - |
| MS Department of Environmental Quality/Fish and Wildlife Management Assistance | 15.608 | 22-00009 | - | 21,251 | - | - | - | - | - | - | 21,251 | - | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior | 15.608 | 8006598.000 | - | 15,175 | - | - | - | - | - | - | - | 15,175 | - | - | - |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.608 | F20AC10639-00 | - | 42,620 | - | - | - | - | - | - | - | 42,620 | - | - | - |
| Total ALN 15.608 | | | - | 378,852 | - | - | - | 299,836 | - | - | 21,251 | 57,795 | - | - | - |
| MI Department of Natural Resources - Wildlife Restoration and Basic | 15.611 | 751B2200001 | - | 447,976 | - | - | - | 447,976 | - | - | - | - | - | - | - |
| MS Department of WFP - Wildlife Restoration and Basic Hunter Education | 15.611 | W-48-66 CHECK 100580160 | - | 7,981 | - | - | - | 7,981 | - | - | - | - | - | - | - |
| AL Department of Conservation - Wildlife Restoration and Basic Hunter Education | 15.611 | 20-313 | - | 20,255 | - | - | - | 20,255 | - | - | - | - | - | - | - |
| MS Department of WFP - Wildlife Restoration and Basic Hunter Education | 15.611 | SA211257 | - | 109,590 | - | - | - | 109,590 | - | - | - | - | - | - | - |
| MS Department of WFP - Wildlife Restoration and Basic Hunter Education | 15.611 | SA211257 | - | 69,571 | - | - | - | 69,571 | - | - | - | - | - | - | - |
| Michigan Department of Natural Resources - Wildlife Restoration and Basic | 15.611 | CTD 2/19/21 | - | 79,441 | - | - | - | 79,441 | - | - | - | - | - | - | - |
| MS Department of WFP - Wildlife Restoration and Basic Hunter Education | 15.611 | MS-W-F19AF00756 | - | 22,677 | - | - | - | 22,677 | - | - | - | - | - | - | - |
| MD Department of Conservation - Wildlife Restoration and Basic Hunter Education | 15.611 | COOP AGREEE 76 | - | 34,374 | - | - | - | 34,374 | - | - | - | - | - | - | - |
| Total ALN 15.611 | | | - | 791,865 | - | - | - | 791,865 | - | - | - | - | - | - | - |
| MS Department of WFP - Cooperative Endangered Species Conservation Fund | 15.615 | E-1-33 | - | 11,973 | - | - | - | 11,973 | - | - | - | - | - | - | - |
| AL Department of CNR - Cooperative Endangered Species Conservation Fund | 15.615 | CTD 5/15/2020 | - | 5,303 | - | - | - | 5,303 | - | - | - | - | - | - | - |
| AL Wildlife and Freshwater Fisheries Div - U.S. Department of the Interior | 15.615 | AL-E-F20AP11611 | - | 8,497 | - | - | - | - | - | - | - | 8,497 | - | - | - |
| Total ALN 15.615 | | | - | 25,773 | - | - | - | 17,276 | - | - | - | 8,497 | - | - | - |
| Coastal | 15.630 | | - | 8,399 | - | - | - | 8,399 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.630 | F21AC03276 | - | 18,615 | - | - | - | - | - | - | - | 18,615 | - | - | - |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.630 | F20AC11596-00 | - | 13,453 | - | - | - | - | - | - | - | 13,453 | - | - | - |
| Total ALN 15.630 | | | - | 40,467 | - | - | - | 8,399 | - | - | - | 32,068 | - | - | - |
| MS Department of WFP - State Wildlife Grants | 15.634 | CTD 7/17/2020 | - | 53,820 | - | - | - | 53,820 | - | - | - | - | - | - | - |
| MS Department of WFP - State Wildlife Grants | 15.634 | SIGNED 7/20/2021 | - | 42,556 | - | - | - | 42,556 | - | - | - | - | - | - | - |
| Texas A&M - State Wildlife Grants | 15.634 | CA-0002455 | - | 4,443 | - | - | - | 4,443 | - | - | - | - | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior | 15.634 | 8006776.000 | - | 50,397 | - | - | - | - | - | - | - | 50,397 | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior | 15.634 | 8006825.000 | - | 30,339 | - | - | - | - | - | - | - | 30,339 | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior | 15.634 | 8006833.000 | - | 29,817 | - | - | - | - | - | - | - | 29,817 | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Fish and Wildlife Service | 15.634 | 8006894.000 | - | 19,870 | - | - | - | - | - | - | - | 19,870 | - | - | - |
| Total ALN 15.634 | | | - | 231,242 | - | - | - | 100,819 | - | - | - | 130,423 | - | - | - |
| Research Grants (Generic) | 15.650 | | - | 248,655 | - | - | - | 248,655 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Department of Wildlife Fisheries and Parks - Research Grants (Generic) | 15.650 | LTR 2/2/17 | - | 25,176 | - | - | - | 25,176 | - | - | - | - | - | - | - |
| Total ALN 15.650 | | | - | 273,831 | - | - | - | 273,831 | - | - | - | - | - | - | - |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.654 | F22AC01146-00 | - | 21,914 | - | - | - | - | - | - | - | 21,914 | - | - | - |
| Endangered Species Recovery Implementation | 15.657 | | - | 131,296 | - | - | 99,424 | 31,872 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Austin Peay State University - Endangered Species Recovery Implementation | 15.657 | Austin Peay 000003 | - | 2,365 | - | - | - | 2,365 | - | - | - | - | - | - | - |
| MS Dept of Wildlife Fisheries & Parks - U.S. Department of the Interior | 15.657 | F21AC02865-00 | - | 4,505 | - | - | - | - | - | - | - | 4,505 | - | - | - |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.657 | F20AP11316 | - | 5,417 | - | - | - | - | - | - | - | 5,417 | - | - | - |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.657 | F20AP11307-00 | - | 22,185 | - | - | - | - | - | - | - | 22,185 | - | - | - |
| Western Carolina University - U.S. Department of the Interior | 15.657 | A17-0013-S001 | - | 1,378 | - | - | - | - | - | - | - | 1,378 | - | - | - |
| Total ALN 15.657 | | | - | 167,146 | - | - | 99,424 | 34,237 | - | - | - | 33,485 | - | - | - |
| Adaptive Science | 15.670 | | - | 69,778 | - | - | - | 69,778 | - | - | - | - | - | - | - |
| Cooperative Ecosystem Studies Units | 15.678 | | 5,500 | 171,024 | - | - | - | 171,024 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.678 | F20AC00077 | - | 31,897 | - | - | - | - | - | - | - | 31,897 | - | - | - |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.678 | F19AC00057 | - | 134,554 | - | - | - | - | - | - | - | 134,554 | - | - | - |
| U.S. Fish and Wildlife Service - U.S. Department of the Interior | 15.678 | F20AC00103 | - | 39,932 | - | - | - | - | - | - | - | 39,932 | - | - | - |
| Total ALN 15.678 | | | 5,500 | 377,407 | - | - | - | 171,024 | - | - | - | 206,383 | - | - | - |
| Assistance to State Water Resources Research Institutes | 15.805 | | 64,048 | 148,367 | - | - | - | 148,367 | - | - | - | - | - | - | - |
| Earthquake Hazards Reduction Program | 15.807 | | - | 56,498 | - | - | - | - | - | - | 56,498 | - | - | - | - |
| U.S. Geological Survey Research and Data Collection | 15.808 | | - | 243,526 | - | - | - | 53,386 | - | - | - | 190,140 | - | - | - |
| National Cooperative Geologic Mapping | 15.810 | | - | 35,208 | - | - | - | - | - | - | - | 35,208 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| U. S. Geological Survey - U.S. Department of the Interior | 15.810 | G20AC00137 | - | 1,772 | - | - | - | - | - | - | - | 1,772 | - | - | - |
| U. S. Geological Survey - U.S. Department of the Interior | 15.810 | G21AC10763 | - | 9,644 | - | - | - | - | - | - | - | 9,644 | - | - | - |
| Total ALN 15.810 | | | - | 46,624 | - | - | - | - | - | - | - | 11,416 | - | - | - |
| Cooperative Research Units | 15.812 | | - | 276,331 | - | - | - | 276,331 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| AmericaView, Inc./National Land Remote Sensing_Education Outreach and Research | 15.815 | AV18-MS-01 | - | 17,861 | - | - | - | - | - | - | - | 17,861 | - | - | - |
| AmericaView, Inc./National Land Remote Sensing_Education Outreach and Research | 15.815 | AV18-MS-01, Mod.002 | - | 7,216 | - | - | - | - | - | - | - | 7,216 | - | - | - |
| Total ALN 15.815 | | | - | 25,077 | - | - | - | - | - | - | - | 25,077 | - | - | - |
| Historic Preservation Fund Grants-In-Aid | 15.904 | | - | 81,510 | - | - | 55,997 | - | - | - | - | 25,513 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Quitman County - Historic Preservation Fund Grants-In-Aid | 15.904 | HPF Grants-In-Aid | - | 923 | - | - | - | 923 | - | - | - | - | - | - | - |
| Total ALN 15.904 | | | - | 82,233 | - | - | 55,997 | 923 | - | - | 25,513 | - | - | - | - |
| Native American Graves Protection and Repatriation Act | 15.922 | | - | 10,622 | - | - | - | 10,622 | - | - | - | - | - | - | - |
| American Battlefield Protection | 15.926 | | - | 7,937 | - | - | - | - | - | - | 12,001 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Department of Marine Resources - Heritage Partnership | 15.939 | GOMESA MOU 9/15/21 | 35,670 | 202,023 | - | - | - | 202,023 | - | - | - | - | - | - | - |
| National Park Service - Natural Resource Stewardship | 15.944 | Natural Resource Stewardship | - | 10,277 | - | - | - | 10,277 | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| National Park Service - U.S. Department of the Interior | 15.945 | P21AC11812-00 | - | 23,818 | - | - | - | - | - | - | - | 23,818 | - | - | - |
| Total U.S. Department of the Interior | | | 113,155 | 4,075,419 | - | - | 155,421 | 2,503,788 | - | - | 365,488 | 1,050,722 | - | - | - |
| U.S. Department of Justice: | | | | | | | | | | | | | | | |
| Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | 16.525 | | - | 26,888 | - | - | - | 26,888 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Department of Public Safety - Juvenile Justice and Delinquency Prevention | 16.540 | MS Dept. of Public Safety 2022-30 | - | 5,883 | - | - | - | 5,883 | - | - | - | - | - | - | - |
| State Justice Statistics Program for Statistical Analysis Centers | 16.550 | | - | 63,374 | - | - | - | - | - | - | - | 63,374 | - | - | - |
| National Institute of Justice Research, Evaluation, and Development Project Grants | 16.560 | | 2,005 | 158,128 | - | - | - | 158,128 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Michigan State University - National Institute of Justice Research, Evaluation, and Development Project Gra | 16.560 | RC112037-MSS | - | 23,503 | - | - | - | 23,503 | - | - | - | - | - | - | - |
| Total ALN 16.560 | | | 2,005 | 181,631 | - | - | - | 181,631 | - | - | - | - | - | - | - |
| Rankin County Youth Court - Drug Court Discretionary Grant Program | 16.585 | Rankin County Youth Court 3/1/19 | - | 15,357 | - | - | - | 15,357 | - | - | - | - | - | - | - |
| MS Department of Corrections - Second Chance Act Reentry Initiative | 16.812 | MDOC 4/8/19 | - | 6,397 | - | - | - | 6,397 | - | - | - | - | - | - | - |
| MS Department of Corrections - Second Chance Act Reentry Initiative | 16.812 | Second Chance Act Reentry | - | 34,283 | - | - | - | 34,283 | - | - | - | - | - | - | - |
| MS Department of Corrections - Second Chance Act Reentry Initiative | 16.812 | 8200059932.000 | - | 7,404 | - | - | - | 7,404 | - | - | - | - | - | - | - |
| Total ALN 16.812 | | | | 48,084 | - | - | - | 48,084 | - | - | - | - | - | - | - |
| Comprehensive, Opioid, Stimulant and Substance Abuse Program | 16.838 | SG-2122 | - | 211,652 | - | - | - | - | - | - | - | 211,652 | - | - | - |
| Total U.S. Department of Justice | | | 2,005 | 552,869 | - | - | - | 277,843 | - | - | - | 211,652 | 63,374 | - | - |
| U.S. Department of Labor: | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Department of Employment Security - WIOA Adult Program | 17.258 | WIOA Adult Program | - | 85,456 | - | - | - | 85,456 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA Youth Activities | 17.259 | MDMS WIOA CTD 8/2/21 | - | 3,438,773 | - | - | - | 3,438,773 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA Youth Activities | 17.259 | MDMS WIOA CTD 8/2/21 @ | - | 98,076 | - | - | - | 98,076 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA Youth Activities | 17.259 | CTD 8/2/21 (C) MWIE | - | 118,438 | - | - | - | 118,438 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA Youth Activities | 17.259 | CTD 8/2/21 (C) RAS | - | 781,426 | - | - | - | 781,426 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA Youth Activities | 17.259 | CTD 8/2/21 (C) MOES | - | 1,472,923 | - | - | - | 1,472,923 | - | - | - | - | - | - | - |
| Total ALN 17.259 | | | | 5,889,636 | - | - | - | 5,889,636 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA Pilots, Demonstrations, and Research Projects | 17.261 | MDMS 21-S90-014-3 | - | 48,288 | - | - | - | 48,288 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA National Dislocated Worker Grants / WIA National Emerg | 17.277 | MDMS 21-S90-014-4 | - | 27,288 | - | - | - | 27,288 | - | - | - | - | - | - | - |
| CO Department of Labor - WIOA Dislocated Worker Formula Grants | 17.278 | WIOA Dislocated Worker Formula | - | 519 | - | - | - | 519 | - | - | - | - | - | - | - |
| MS Department of Employment Security - WIOA Dislocated Worker Formula Grants | 17.278 | MDMS SIGNED 2/4/2022 | - | 37,690 | - | - | - | 37,690 | - | - | - | - | - | - | - |
| Total ALN 17.278 | | | | 38,209 | - | - | - | 38,209 | - | - | - | - | - | - | - |
| Occupational Safety and Health - Susan Harwood Training Grants | 17.502 | | - | 5,329 | - | - | - | - | - | - | - | 5,329 | - | - | - |
| Total U.S. Department of Labor | | | | 6,094,296 | - | - | - | 6,088,877 | - | - | - | 5,329 | - | - | - |
| U.S. Bureau of Educational and Cultural Affairs: | | | | | | | | | | | | | | | |
| Expanding Horizons: Building Study Abroad Capacity at a Small, Southern, Rural Institution | 19.009 | | - | 2,820 | - | - | - | - | - | 2,820 | - | - | - | - | - |
| Total U.S. Bureau of Educational and Cultural Affairs | | | | 2,820 | - | - | - | - | - | 2,820 | - | - | - | - | - |
| U.S. Department of Transportation: | | | | | | | | | | | | | | | |
| UAS COE companion IDIQ Contract | 20.RD | | - | 398,919 | - | - | - | 398,919 | - | - | - | - | - | - | - |
| FAA COE for Advances Materials FAA Cooperative Agreement | 20.RD | | - | (5,568) | - | - | - | (5,568) | - | - | - | - | - | - | - |
| FAA COE for Advanced Materials FAA Cooperative Agreement | 20.RD | | - | 962,323 | - | - | - | 962,323 | - | - | - | - | - | - | - |
| FAA COE for Advanced Materials FAA Cooperative Agreement | 20.RD | 127.393 | - | 377,419 | - | - | - | 377,419 | - | - | - | - | - | - | - |
| FAA COE for Advanced Materials FAA Cooperative Agreement | 20.RD | | - | 545,321 | - | - | - | 545,321 | - | - | - | - | - | - | - |
| Total ALN 20.RD | | | 127,393 | 2,278,414 | - | - | - | 2,278,414 | - | - | - | - | - | - | - |
| Air Transportation Centers of Excellence | 20.109 | | 62,647 | 2,191,901 | - | - | - | 2,191,901 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| The National Academies - U.S. Department of Transportation | 20.200 | NCHRP-209 | - | 37 | - | - | - | - | - | - | - | 37 | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | SPR-1(98)107167-196000 | - | 58,879 | - | - | - | 58,879 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | SPR-1(98)107452/101000 No.272 | - | 4,408 | - | - | - | 4,408 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | SPR-2017(022)107551-101000 | - | 1,199 | - | - | - | 1,199 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | SPR-2018-00(003)107755-101000 | - | 56,822 | - | - | - | 56,822 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | 2017-00(027)107595-101000 | - | 4,752 | - | - | - | 4,752 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | 2019-00(002)107893-101000 | - | 28,230 | - | - | - | 28,230 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | 2019-00(004)107895-101000 | 51,936 | 51,936 | - | - | - | 51,936 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | SPR-2020-00(01)108365-101000 | 55,043 | 55,043 | - | - | - | 55,043 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | SPR-2021-00(004)108611-101000 | - | 2,901 | - | - | - | 2,901 | - | - | - | - | - | - | - |
| MS Department of Transportation - Highway Planning and Construction | 20.205 | SPR-2021-00(012)108890-101000 | - | 14,311 | - | - | - | 14,311 | - | - | - | - | - | - | - |
| Total ALN 20.205 | | | 106,979 | 278,481 | - | - | - | 278,481 | - | - | - | - | - | - | - |
| Mississippi Department of Transportation - Mass Transit | 20.509 | MS-18-X046 | - | 519,629 | - | - | - | - | - | 519,629 | - | - | - | - | - |
| MS Office of Highway Safety - FY21 Driver Education Program | 20.600 | DE-2021-DE-40-02 | - | 36,901 | - | - | 36,901 | - | - | - | - | - | - | - | - |
| MS Office of Highway Safety - FY22 Driver Education Program | 20.600 | DE-2022-DE-40-02 | - | 138,579 | - | - | 138,579 | - | - | - | - | - | - | - | - |
| MS Office of Highway Safety - State and Community Highway Safety | 20.600 | TR-2021-TR-40-11 | - | 20,031 | - | - | - | 20,031 | - | - | - | - | - | - | - |
| MS Office of Highway Safety - State and Community Highway Safety | 20.600 | SO-2021-SO-40-11 | - | 45,909 | - | - | - | 45,909 | - | - | - | - | - | - | - |
| MS Office of Highway Safety - State and Community Highway Safety | 20.600 | TR-2022-TR-40-11 | - | 57,471 | - | - | - | 57,471 | - | - | - | - | - | - | - |
| MS Office of Highway Safety - State and Community Highway Safety | 20.600 | SO-2022-SO-40-11 | - | 170,646 | - | - | - | 170,646 | - | - | - | - | - | - | - |
| MS Office of Highway Safety - State and Community Highway Safety | 20.600 | | - | 3,743 | - | - | - | 3,743 | - | - | - | - | - | - | - |
| Total ALN 20.600 | | MS Office Hwy Signed 4/19/2022 | - | 473,280 | - | - | 175,480 | 297,800 | - | - | - | - | - | - | - |
| MS Office of Highway Safety - FY21 Alcohol & Impaired Driving | 20.607 | 154AL-2021-ST-40-01 | - | 72,028 | - | - | - | 72,028 | - | - | - | - | - | - | - |
| MS Office of Highway Safety - FY21 Alcohol & Drug Studies Pgm | 20.607 | 154AL-2021-ST-40-2 | - | 39,256 | - | - | - | 39,256 | - | - | - | - | - | - | - |
| MS Office of Highway Safety - FY22 Alcohol & Impaired Driving | 20.607 | 154AL-2022-ST-40-01 | - | 238,050 | - | - | 238,050 | - | - | - | - | - | - | - | - |
| MS Office of Highway Safety - FY22 Alcohol & Drug Studies Pgm | 20.607 | 154AL-2022-ST-40-02 | - | 121,271 | - | - | 121,271 | - | - | - | - | - | - | - | - |
| Total ALN 20.607 | | | | 470,605 | - | - | 470,605 | - | - | - | - | - | - | - | - |
| University of Arkansas - MARTREC 2016-2017 | 20.701 | SA1703156/69A3551747130 | - | 73,333 | - | - | - | 73,333 | - | - | - | - | - | - | - |
| University of Arkansas - MARTREC 2016-2017 | 20.701 | SA1703156/69A3551747130 | - | 9,617 | - | - | - | 9,617 | - | - | - | - | - | - | - |
| University of Arkansas - MARTREC 2016-2017 | 20.701 | SA1703156/69A3551747130 | - | 39,840 | - | - | - | 39,840 | - | - | - | - | - | - | - |
| University of Arkansas - MARTREC 2016-2017 | 20.701 | SA1703156/69A3551747130 | - | 1,163 | - | - | - | 1,163 | - | - | - | - | - | - | - |
| University of Arkansas - MARTREC 2016-2017 | 20.701 | SA1703156/69A3551747130 | - | 10,850 | - | - | - | 10,850 | - | - | - | - | - | - | - |
| University of Arkansas - MARTREC 2016-2017 | 20.701 | SA1703156/69A3551747130 | - | 47,393 | - | - | - | 47,393 | - | - | - | - | - | - | - |
| University of Arkansas - MARTREC 2016-2017 | 20.701 | SA1703156/69A3551747130 | - | 3,856 | - | - | - | 3,856 | - | - | - | - | - | - | - |
| University of Florida - STRIDE-Project S6-WKF | 20.701 | UFDS00011679 /AW22/PROJECT S6 | - | 3,000 | - | - | - | 3,000 | - | - | - | - | - | - | - |
| University of Florida - STRIDE-ADMIN | 20.701 | UFDS00011679 | - | 49,717 | - | - | - | 49,717 | - | - | - | - | - | - | - |
| University of Florida - STRIDE-PROJECT K3 | 20.701 | UFDS00011679/PROJECT-K3 | - | 3,932 | - | - | - | 3,932 | - | - | - | - | - | - | - |
| University of Florida - STRIDE-PROJECT F4 | 20.701 | UFDS00011679/AMF4-PROJECT F4 | - | 24,890 | - | - | - | 24,890 | - | - | - | - | - | - | - |
| University of Florida - STRIDE-Project G5 | 20.701 | UFDS00011679 AMENDMENT #17 | - | 18,569 | - | - | - | 18,569 | - | - | - | - | - | - | - |
| Total ALN 20.701 | | | | 286,160 | - | - | 286,160 | - | - | - | - | - | - | - | - |
| Total U.S. Department of Transportation | | | 297,019 | 6,498,507 | - | - | 932,245 | 5,046,596 | - | - | 519,629 | - | 37 | - | - |
| U.S. Department of the Treasury: | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | |
| Marine Environmental Sciences Consortium - U.S. Department of the Treasury | 21.015 | MESC-ALCOE-RC-PHILLIPS | - | 4,634 | - | - | - | - | - | - | - | 4,634 | - | - | - |
| MS Department of Environmental Quality - U.S. Department of the Treasury | 21.015 | d17-00043 Msd 2 | - | 56,623 | - | - | - | - | - | - | - | 56,623 | - | - | - |
| MS Department of Environmental Quality - U.S. Department of the Treasury | 21.015 | 20-00011 | - | 1,289,062 | - | - | - | - | - | - | - | 1,289,062 | - | - | - |
| MS Department of Environmental Quality - U.S. Department of the Treasury | 21.015 | 17-00043 Msd 2 | - | 208,151 | - | - | - | - | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Assistance Listing 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 | University Press |
|---|---|---------------------------------------|----------------------------------|-------------------------------|------------------------------|--------------------------------|------------------------------------|--|---|---------------------------------|--|--|----------------------------|-----------|---------------------|
| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | | | | | | | | | | | | | | | |
| Total ALN 21.015 | | | | | | | | | | | | | | | |
| SEC/Securities Investigation of Complaints and SEC Information | 21.019 | Christine Cheng Assignment | - | 1,556,470 | - | - | - | - | - | - | 197,067 | - | - | - | - |
| Total U.S. Department of the Treasury | | | - | 1,556,470 | - | - | - | - | - | - | 197,067 | - | - | - | - |
| Appalachian Regional Commission: | | | | | | | | | | | | | | | |
| Appalachian Area Development | 23.002 | | - | 282 | - | - | - | 282 | - | - | - | - | - | - | - |
| Total Appalachian Regional Commission | | | - | 282 | - | - | - | 282 | - | - | - | - | - | - | - |
| Library of Congress: | | | | | | | | | | | | | | | |
| Teaching with Primary Sources | 42.RD | | - | 172,195 | - | - | - | 172,195 | - | - | - | - | - | - | - |
| US LOG/Teaching with Primary Sources | 42.010 | | - | 35,729 | - | - | - | - | - | 35,729 | - | - | - | - | - |
| Total Library of Congress | | | - | 207,924 | - | - | - | 172,195 | - | - | - | - | - | - | - |
| National Aeronautics and Space Administration: | | | | | | | | | | | | | | | |
| Parametric Study of Additive Manufacturing using Marlan Regolith Metal Recovered with Ionic Liquids | 43.RD | | - | 23,951 | - | - | - | 23,951 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Leidos - NEST | 43.RD | P010250045/80NSSC19D0001 | - | 29,689 | - | - | 29,689 | - | - | - | - | - | - | - | - |
| Paragon Tec Program | 43.RD | 240D73 | - | 7,730 | - | - | 7,730 | - | - | - | - | - | - | - | - |
| CFD Research Corp - Plume-Surface Interaction and Debris Prediction - STTR Phase II | 43.RD | CFD20202153 PROJ 9421 | - | 84,865 | - | - | - | 84,865 | - | - | - | - | - | - | - |
| CFD Research Corp - Capability Enhancements for Rarefied and Granular Flow Environments, STTR Pha | 43.RD | 20200384 Proj# 9429 | - | 1,679 | - | - | - | 1,679 | - | - | - | - | - | - | - |
| Tetra Res Corp - Advanced Analysis Tools for Thermal and Acoustic Loads Ground Test Facilities Phase I | 43.RD | TRC-SBR-4-20 TRC-14 | - | 1,373 | - | - | - | 1,373 | - | - | - | - | - | - | - |
| Tetra Res Corp - Algorithmic Improvements for Cryogenic Fluid Management Applications | 43.RD | TRC-STTR-II-20 TRC-15 | - | 70,220 | - | - | - | 70,220 | - | - | - | - | - | - | - |
| Universities Space Research Association - UAS Research for Public Safety Applications | 43.RD | 08078 | 435,583 | 833,017 | - | - | 833,017 | - | - | - | - | - | - | - | - |
| Mt Aerospace Engineering - SBR Phase II: Lightweight Conformal Structures | 43.RD | 2021-27 | - | 83,983 | - | - | - | 83,983 | - | - | - | - | - | - | - |
| Tetra Res Corp - Advanced Analysis Tools for Thermal and Acoustic Loads Ground Test Facilities Phase I | 43.RD | TRC-SBR-8-21 | - | 109,131 | - | - | - | 109,131 | - | - | - | - | - | - | - |
| Mt Aerospace Engineering - Low Cost, High Quality Carbon-Carbon Composites for Hot Structures | 43.RD | CTD 7/22/2021 | - | 26,590 | - | - | - | 26,590 | - | - | - | - | - | - | - |
| CFD Research Corp - Phase II: Tools for Multiphase Rarefied Gas Models | 43.RD | TBD 20160888 PROJECT 8299 | - | 33,313 | - | - | - | 33,313 | - | - | - | - | - | - | - |
| CFD Research Corp - Capability Enhancements for Parametric Sensitivity Analysis, Solution Quality Impro | 43.RD | CFDRC/PPFP Project No. 9310 | - | 18,170 | - | - | - | 18,170 | - | - | - | - | - | - | - |
| Jacobs Space Exploration Group - Computational Ultrasonic Imaging for Rapid, Economical AM Verificatio | 43.RD | JSEG PO#21N00646 | - | 5,365 | - | - | - | 5,365 | - | - | - | - | - | - | - |
| Geocent - National Aeronautics and Space Admin | 43.RD | SKA-0305-20-001 | - | 11,841 | - | - | - | - | - | - | - | 11,841 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.RD | 80SSC021F0013 | 118,859 | 118,859 | - | - | - | - | - | - | - | 118,859 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.RD | 80SSC022F0004 | 10,000 | 10,000 | - | - | - | - | - | - | - | 10,000 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.RD | 80SSC019F0020 | - | 411,796 | - | - | - | - | - | - | - | 411,796 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.RD | 80SSC020F0013 | - | 127,893 | - | - | - | - | - | - | - | 127,893 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.RD | 80SSC021F0012 | - | 369,223 | - | - | - | - | - | - | - | 369,223 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.RD | 80SSC0241F0026 | - | 90,758 | - | - | - | - | - | - | - | 90,758 | - | - | - |
| Total ALN 43.RD | | | 564,442 | 2,489,245 | - | - | 37,419 | 1,291,457 | - | - | - | 1,160,370 | - | - | - |
| Science | 43.001 | | - | 162,706 | - | - | - | 123,761 | - | - | 38,945 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Purdue - Science | 43.001 | 12000248-015 | - | 17,130 | - | - | - | 17,130 | - | - | - | - | - | - | - |
| Space Science Institute - Science | 43.001 | 01068 | - | 4,000 | - | - | - | 4,000 | - | - | - | - | - | - | - |
| University of Georgia - Science | 43.001 | SUB00002749 | - | 27,443 | - | - | - | 27,443 | - | - | - | - | - | - | - |
| San Jose' State University Research Foundation/Science | 43.001 | #F020203 2115055673 | - | 20,012 | - | - | - | - | - | 20,012 | - | - | - | - | - |
| Universities Space Research Association Headquarters Office/Science | 43.001 | #F21-0136 SUBK010057 | - | 52,222 | - | - | - | - | - | 52,222 | - | - | - | - | - |
| University of Michigan - National Aeronautics and Space Admin | 43.001 | SUBK00012366:PO3006085042 | - | 3,243 | - | - | - | - | - | - | - | 3,243 | - | - | - |
| University of Michigan - National Aeronautics and Space Admin | 43.001 | 3004538551 | - | 44,275 | - | - | - | - | - | - | - | 44,275 | - | - | - |
| University of Missouri - National Aeronautics and Space Admin | 43.001 | C00077406-5 | - | 36,836 | - | - | - | - | - | - | - | 36,836 | - | - | - |
| University of Washington - National Aeronautics and Space Admin | 43.001 | BPO31532 | - | 47,419 | - | - | - | - | - | - | - | 47,419 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.001 | 80SSC019D00029 | - | 12,000 | - | - | - | - | - | - | - | 12,000 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.001 | 80NSSC20K0350 | - | 68,338 | - | - | - | - | - | - | - | 68,338 | - | - | - |
| National Aeronautics and Space Admin - National Aeronautics and Space Admin | 43.001 | 80NSSC20M0210 | - | 25,082 | - | - | - | - | - | - | - | 25,082 | - | - | - |
| Total ALN 43.001 | | | - | 520,706 | - | - | - | 172,334 | - | - | 111,179 | - | - | - | - |
| University of South Carolina - National Aeronautics and Space Admin | 43.002 | 21-4195; PO 2000056100 | - | 945,564 | - | - | - | - | - | - | - | 945,564 | - | - | - |
| Exploration | 43.003 | | - | 48,180 | - | - | - | 48,180 | - | - | - | - | - | - | - |
| Space Operations | 43.007 | | 85,118 | 227,360 | - | - | - | - | - | - | 227,360 | - | - | - | - |
| Office of STEM Engagement (OSTEM) | 43.008 | | 142,839 | 270,842 | - | - | - | - | - | 270,842 | - | - | - | - | - |
| Space Technology | 43.012 | | 19,272 | 38,334 | - | - | - | 10,196 | - | - | 28,138 | - | - | - | - |
| Total National Aeronautics and Space Administration | | | 811,671 | 4,540,232 | - | - | 37,419 | 1,522,167 | - | - | 410,159 | 227,360 | 2,343,127 | - | - |
| National Endowment for the Arts: | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | |
| MC Humanities Council - Housing Insecurity in Mississippi | 45.RD | MSOH21-10-147 | - | 1,745 | - | - | - | 1,745 | - | - | - | - | - | - | - |
| Promotion of the Humanities Fellowships and Stipends | 45.160 | | - | 7,625 | - | - | - | 7,625 | - | - | - | - | - | - | - |
| Promotion of the Humanities_Research | 45.161 | | 14,748 | 17,990 | - | - | - | - | - | - | 17,990 | - | - | - | - |
| Promotion of the Humanities_Teaching and Learning/Resources and Curriculum Development | 45.162 | | - | 6,265 | - | - | - | - | - | 6,265 | - | - | - | - | - |
| Museum Grants for African American History and Culture | 45.309 | | - | 21,343 | - | - | - | - | - | 21,343 | - | - | - | - | - |
| National Leadership Grants | 45.312 | | - | 17,344 | - | - | - | 17,344 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Institute of Museum and Library Services - National Leadership Grants | 45.312 | MG-30-17-0052-17 | - | 137,950 | - | - | - | 137,950 | - | - | - | - | - | - | - |
| Total ALN 45.312 | | | - | 155,294 | - | - | - | 155,294 | - | - | - | - | - | - | - |
| Total National Endowment for the Arts | | | 14,748 | 210,262 | - | - | - | 164,664 | - | - | 27,608 | 17,990 | - | - | - |
| National Science Foundation: | | | | | | | | | | | | | | | |
| Program Director IPA | 47.RD | | - | 105,582 | - | - | - | 105,582 | - | - | - | - | - | - | - |
| NSF-IPA Rotator | 47.RD | | - | 159,094 | - | - | - | - | - | 159,094 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| National Security Agency - National Science Foundation | 47.RD | H98230-20-1-0028 | - | 50,930 | - | - | - | - | - | - | - | 50,930 | - | - | - |
| Claffin University - ER: A Comparison of Edu | 47.RD | CU-JSU- 022992 | - | 18,994 | - | - | - | 18,994 | - | - | - | - | - | - | - |
| Total ALN 47.RD | | | - | 334,600 | - | - | - | 18,994 | - | 105,582 | - | 159,094 | - | - | - |
| Engineering | 47.041 | | 196,634 | 2,516,939 | - | - | - | 184,696 | - | 1,454,534 | - | 210,233 | 21,337 | 646,149 | - |
| Passed through from: | | | | | | | | | | | | | | | |
| ER- NSU-JSU Partnership Nano | 47.041 | F1040108 | - | 82,048 | - | - | - | 82,048 | - | - | - | - | - | - | - |
| Secure Food Solutions, LLC - Engineering | 47.041 | 2022-25 | - | 17,164 | - | - | - | 17,164 | - | - | - | - | - | - | - |
| Texas A&M - Engineering | 47.041 | M2103396-28-520060-00006 | - | 247 | - | - | - | 247 | - | - | - | - | - | - | - |
| Raytheon Company/Engineering Grants | 47.041 | 1539990 Prog Income Rathoon | - | 89,718 | - | - | - | - | - | - | - | 89,718 | - | - | - |
| Intel Corporation/Engineering Grants | 47.041 | 1539990 Prog Income Intel | - | 79,023 | - | - | - | - | - | - | - | 79,023 | - | - | - |
| FedEx/Engineering Grants | 47.041 | 1539990 Prog Income Fed Ex | - | 281 | - | - | - | - | - | - | - | 281 | - | - | - |
| Total ALN 47.041 | | | 196,634 | 2,785,420 | - | - | - | 266,744 | - | 1,471,935 | - | 379,255 | 21,337 | 646,149 | - |
| Mathematical and Physical Sciences | 47.049 | | 64,834 | 3,532,185 | - | - | - | 535,573 | - | 954,195 | - | 1,047,582 | - | 994,835 | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Clark Atlanta University - Excellence in Research: Computation | 47.049 | DMR 2100946 | - | 6,357 | - | - | - | 6,357 | - | - | - | - | - | - | - |
| Emory University - Mathematical and Physical Sciences | 47.049 | A373755 | - | 87,060 | - | - | - | 87,060 | - | - | - | - | - | - | - |
| SUNY - Mathematical and Physical Sciences | 47.049 | 550113396775544 | - | (5,477) | - | - | - | (5,477) | - | - | - | - | - | - | - |
| University of Notre Dame/Mathematical and Physical Sciences | 47.049 | Prime -PHY-1806631 | - | 1,715 | - | - | - | - | - | - | - | 1,715 | - | - | - |
| Mathematical Association of America - National Science Foundation | 47.049 | 897 | - | 8,680 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 47.049 | | | 64,834 | 3,630,520 | - | - | - | 541,930 | - | 1,035,778 | - | 1,049,297 | - | 1,003,915 | - |
| Geosciences | 47.050 | | 73,573 | 675,725 | - | - | - | 99,587 | - | 134,259 | - | 78,763 | - | 363,116 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Assistance Listing 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 | University Press |
|---|---|---------------------------------------|----------------------------------|-------------------------------|------------------------------|--------------------------------|------------------------------------|--|---|---------------------------------|--|--|----------------------------|------|---------------------|
| Passed through from: | | | | | | | | | | | | | | | |
| University of Vermont and State Agricultural College - Collaborative Research: Network Clu | 47.050 | 2012123 | - | 4,248 | - | - | 4,248 | - | - | - | - | - | - | - | - |
| University of California - Sundowner Winds Experiment | 47.050 | KK2040 | - | 23,818 | - | - | 23,818 | - | - | - | - | - | - | - | - |
| Oregon State University - National Science Foundation | 47.050 | 131347041 | 30,654 | 44,809 | - | - | - | - | - | - | - | 44,809 | - | - | - |
| Total ALN 47.050 | | | 104,227 | 748,600 | - | - | 127,653 | 134,259 | - | 78,763 | - | 407,925 | - | - | - |
| Computer and Information Science and Engineering | 47.070 | | 171,905 | 1,771,759 | - | - | 615,416 | 815,948 | 9,010 | 195,783 | - | 135,602 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| PAWR - Computer and Information Science and Engineering | 47.070 | Task Order #2 | - | 161,759 | - | - | 161,759 | - | - | - | - | - | - | - | - |
| PAWR - Computer and Information Science and Engineering | 47.070 | Task Order #3 | - | 16,000 | - | - | 16,000 | - | - | - | - | - | - | - | - |
| Total ALN 47.070 | | | 171,905 | 1,949,518 | - | - | 615,416 | 993,707 | 9,010 | 195,783 | - | 135,602 | - | - | - |
| Biological Sciences | 47.074 | | 73,536 | 1,919,036 | - | - | - | 973,899 | - | 468,908 | 142,889 | 333,340 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| University of Texas, Austin - Allotetraploid Cotton Research | 47.074 | UTA18-001132 | - | 55,826 | 55,826 | - | - | - | - | - | - | - | - | - | - |
| The Ohio State University - Biological Sciences | 47.074 | 60071605 | - | 32,738 | - | - | 32,738 | - | - | - | - | - | - | - | - |
| Michigan State University - Biological Sciences | 47.074 | RC109939MS | - | 174,546 | - | - | - | - | - | - | - | - | - | - | - |
| University of Southern CA - Biological Sciences | 47.074 | 140516890 | - | 22,332 | - | - | - | - | - | - | - | - | - | - | - |
| University of Pittsburgh - Biological Sciences | 47.074 | | - | 42,647 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 47.074 | | 00004485 (012686-8) | 73,536 | 2,247,125 | 55,826 | - | 1,203,515 | - | - | 511,555 | 142,889 | 333,340 | - | - | - |
| Social, Behavioral, and Economic Sciences | 47.075 | | - | 208,814 | - | - | 17,556 | 63,381 | 1,680 | 121,242 | - | 4,955 | - | - | - |
| Education and Human Resources | 47.076 | | - | 44,570 | - | - | - | - | - | - | - | 44,570 | - | - | - |
| Education and Human Resources | 47.076 | | 900,121 | 5,342,011 | 75,160 | 43,805 | 3,413,391 | 1,445,044 | - | 131,289 | 189,462 | 43,860 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Tuskegee University - The AGEF Historical Black Universi | 47.076 | 31 21220 001 76190 | - | 15,522 | - | - | 15,522 | - | - | - | - | - | - | - | - |
| Virginia Polytechnic Institute and State University - AGEF Transformation Alliance: SUPRA | 47.076 | 545504-10487 | - | 22,061 | - | - | 22,061 | - | - | - | - | - | - | - | - |
| Southern Illinois University - Education and Human Resources | 47.076 | 761839-001 | - | 26,523 | - | - | - | 26,523 | - | - | - | - | - | - | - |
| Whatcom Community College - Education and Human Resources | 47.076 | DGE-1842096 | - | 50,980 | - | - | - | 50,980 | - | - | - | - | - | - | - |
| Whatcom Community College - Education and Human Resources | 47.076 | DGE-1842096C | - | 1,054 | - | - | - | 1,054 | - | - | - | - | - | - | - |
| National Science Foundation - LSMAMP | 47.076 | 1826699 | - | 81,802 | - | - | - | - | 81,802 | - | - | - | - | - | - |
| Tougaloo College/Education and Human Resources | 47.076 | Prime -1912191 | - | 16,160 | - | - | - | - | - | 16,160 | - | - | - | - | - |
| Spring Hill College/Education and Human Resources | 47.076 | 1949877.000 | - | 4,543 | - | - | - | - | - | 4,543 | - | - | - | - | - |
| Christian Brothers University/Education and Human Resources | 47.076 | 2050673.000 | - | 7,032 | - | - | - | - | - | 7,032 | - | - | - | - | - |
| University of Oklahoma/Education and Human Resources | 47.076 | 2022-05 | - | 14,906 | - | - | - | - | - | 14,906 | - | - | - | - | - |
| Mobile County Public School System - National Science Foundation | 47.076 | 8006162.000 | - | 19,274 | - | - | - | - | - | - | - | 19,274 | - | - | - |
| Washington University in St. Louis - National Science Foundation | 47.076 | WUJ-21-82: 294042K | - | 2,428 | - | - | - | - | - | - | - | 2,428 | - | - | - |
| Total ALN 47.076 | | | 900,121 | 5,648,966 | 75,160 | 43,805 | 3,450,974 | 1,523,601 | - | 213,091 | 232,103 | 110,132 | - | - | - |
| Office of International Science and Engineering | 47.079 | | - | 108,700 | - | - | 105,894 | - | - | 2,806 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Texas A&M University - PIRE - Coastal Flood Risk Reduction | 47.079 | S161003 | - | 20,875 | - | - | 20,875 | - | - | - | - | - | - | - | - |
| Total ALN 47.079 | | | - | 129,575 | - | - | 126,769 | - | - | 2,806 | - | - | - | - | - |
| Integrative Activities | 47.083 | | 2,222,857 | 4,114,351 | - | - | 145,745 | 3,588,851 | - | 120,905 | - | 258,850 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Tulane University - Convergence Accelerator | 47.083 | TUL-SCC-559662-21/22 | - | 18,918 | - | - | 18,918 | - | - | - | - | - | - | - | - |
| University of Alabama/Office of Integrative Activities | 47.083 | A20-0473-S002 | - | 151,390 | - | - | - | - | - | 151,390 | - | - | - | - | - |
| University of Kansas Center for Research/Office of Integrative Activities | 47.083 | FY2021-025 | - | 81,161 | - | - | - | - | - | 81,161 | - | - | - | - | - |
| University of Kansas Center Research INC - National Science Foundation | 47.083 | FY 2021-024 | - | 71,380 | - | - | - | - | - | - | - | 71,380 | - | - | - |
| Total ALN 47.083 | | | 2,222,857 | 4,437,200 | - | - | 164,663 | 3,588,851 | - | 353,456 | - | 330,230 | - | - | - |
| Total National Science Foundation | | | 3,734,114 | 22,120,238 | 130,986 | 43,805 | 5,330,699 | 10,120,609 | 223,781 | 3,083,354 | 164,226 | 3,022,778 | - | - | - |
| U.S. Small Business Administration: | | | | | | | | | | | | | | | |
| Women's Business Ownership Assistance | 59.043 | | - | 101,441 | - | - | 101,441 | - | - | - | - | - | - | - | - |
| Total U.S. Small Business Administration | | | - | 101,441 | - | - | 101,441 | - | - | - | - | - | - | - | - |
| Tennessee Valley Authority: | | | | | | | | | | | | | | | |
| Toward understanding interactions of Bald Eagle and Osprey | 62.RD | | - | 97,395 | - | - | - | 97,395 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Austin Peay State University - The Contribution of Electric Transmission Rights-of-Way to Pollinator Biodiv | 62.RD | C-19-0729 | - | 43,578 | - | - | 43,578 | - | - | - | - | - | - | - | - |
| ARDC - TVA - Beyond Visual Line-of-Sight (BVLOS) Capability Development | 62.RD | TVA MOU 16049 | - | 276,945 | - | - | 276,945 | - | - | - | - | - | - | - | - |
| Total ALN 62.RD | | | - | 417,918 | - | - | 417,918 | - | - | - | - | - | - | - | - |
| Total Tennessee Valley Authority | | | - | 417,918 | - | - | 417,918 | - | - | - | - | - | - | - | - |
| U.S. Veterans' Administration: | | | | | | | | | | | | | | | |
| VR/RC-GNV Intergovernmental Personnel Agreement | 64.RD | | - | 16,153 | - | - | 16,153 | - | - | - | - | - | - | - | - |
| Total U.S. Veterans' Administration | | | - | 16,153 | - | - | 16,153 | - | - | - | - | - | - | - | - |
| U.S. Environmental Protection Agency: | | | | | | | | | | | | | | | |
| Regional Wetland Program Development Grants | 66.461 | | - | 68,586 | - | - | 68,586 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Department of Marine Resources - U.S. Environmental Protection Agency | 66.461 | USM-2020-001 | - | 184,846 | - | - | - | - | - | - | - | 184,846 | - | - | - |
| Total ALN 66.461 | | | - | 253,432 | - | - | 68,586 | - | - | - | - | 184,846 | - | - | - |
| Gulf of Mexico Program | 66.475 | | 81,915 | 352,641 | - | - | 137,672 | - | - | 179,835 | - | 35,134 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Louisiana State University - U.S. Environmental Protection Agency | 66.475 | PO-0000115674 | - | 11,256 | - | - | - | - | - | - | - | 11,256 | - | - | - |
| Total ALN 66.475 | | | 81,915 | 363,897 | - | - | 137,672 | - | - | 179,835 | - | 46,390 | - | - | - |
| Pensacola & Perdido Bays Estuary Program - U.S. Environmental Protection Agency | 66.511 | 8006901.000 | - | 2,772 | - | - | - | - | - | - | - | 2,772 | - | - | - |
| Total U.S. Environmental Protection Agency | | | 81,915 | 620,101 | - | - | 206,258 | - | - | 179,835 | - | 234,008 | - | - | - |
| U.S. Nuclear Regulatory Commission: | | | | | | | | | | | | | | | |
| U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 77.008 | | - | 58,595 | - | - | 58,595 | - | - | - | - | - | - | - | - |
| Total U.S. Nuclear Regulatory Commission | | | - | 58,595 | - | - | 58,595 | - | - | - | - | - | - | - | - |
| U.S. Department of Energy: | | | | | | | | | | | | | | | |
| DOE GO Challenge Competition Award | 81.RD | | - | 66,304 | - | - | 66,304 | - | - | - | - | - | - | - | - |
| Unmanned Aircraft Systems Research Services for Pacific Northwest Research lab | 81.RD | | - | 180,243 | - | - | - | - | - | - | - | - | - | - | - |
| Modeling and Analytics for WI Near Term Resilience and Reliability | 81.RD | | - | 5,329 | - | - | 5,329 | - | - | - | - | - | - | - | - |
| Resilience and Stability-Oriented Cellular Grid Formation and Optimization for Communities with Solar PVs | 81.RD | | - | 50,734 | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Savannah River Nuclear Solutions - Rational Design and Development of | 81.RD | TOA/PO 0000525183 | 30,821 | 194,082 | - | - | 194,082 | - | - | - | - | - | - | - | - |
| Argonne National Lab - AVTC12 | 81.RD | AVTC12 | - | 95,062 | - | - | - | - | - | - | - | 95,062 | - | - | - |
| Battelle - Hanford Tank Waste Treatment and Immobilization Plant | 81.RD | 24590-OL-HC1-JO12-00001 | - | 393,981 | - | - | - | - | - | - | - | 393,981 | - | - | - |
| Battelle Energy - SG Security Analysis for Connected Health | 81.RD | 236390 | - | 165 | - | - | - | - | - | - | - | 165 | - | - | - |
| LLNL DOE - Load Sculptor: Robust Dynamic Load Modeling and Uncertainty Quantification | 81.RD | B641643 | - | 1,018 | - | - | - | - | - | - | - | 1,018 | - | - | - |
| LANL - Development of GPU-Accelerated High-Order Explicit Solver for Turbulent Flows with Strong Shock | 81.RD | 602365 533278 | - | 120,856 | - | - | - | - | - | - | - | 120,856 | - | - | - |
| Argonne National Lab - Macro-Resiliency of the North American Power Grid | 81.RD | 0F-60205 | - | 49,387 | - | - | - | - | - | - | - | 49,387 | - | - | - |
| Argonne National Lab - SCADA Research with Argonne National Laboratory | 81.RD | 1F-60474 | - | 14,501 | - | - | - | - | - | - | - | 14,501 | - | - | - |
| BATTELLE SRA - Research and Development to Advance Air Filtration and Treatment in Nuclear Applicatio | 81.RD | 0000532298 | - | 2,740,813 | - | - | - | - | - | - | - | 2,740,813 | - | - | - |
| Thomas Jefferson Lab - Ciproan Gaf 50% Salary for 11/01/2021-10/31/2024 | 81.RD | PO#22-00151 | - | 32,157 | - | - | - | - | - | - | - | 32,157 | - | - | - |
| Pacific NW National Lab - Visual Observer Training for Unmanned Aircraft Systems | 81.RD | 612070.000 | - | 12,867 | - | - | - | - | - | - | - | 12,867 | - | - | - |
| Pacific NW National Lab - ArcticShark Mission Commander Training | 81.RD | 620034 | - | 25,113 | - | - | - | - | - | - | - | 25,113 | - | - | - |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|--|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| Pacific NW National Lab - ArcticShark Instrumented Science Flights Support Start Date: | 81.RD | 622416 | - | 2,426 | - | - | - | 2,426 | - | - | - | - | - | - | - | - |
| Lawrence Livermore Natl Lab/Physical Properties and Fluid Dynamics of Damaged Thin Panels at Mach 2 | 81.RD | B641949 | - | 30,719 | - | - | - | - | - | - | 30,719 | - | - | - | - | - |
| Fermi Natl Lab/FNAL DUNE ND 666214 | 81.RD | 666214.000 | - | 16,085 | - | - | - | - | - | - | 16,085 | - | - | - | - | - |
| Mississippi Development Authority/MDA DOE V-Quad | 81.RD | DOE V-QUAD | - | 5,000 | - | - | - | - | - | - | 5,000 | - | - | - | - | - |
| Sandia National Laboratories/Department of Energy | 81.RD | 2230820, Rev 1 | - | 21,878 | - | - | - | - | - | - | 21,878 | - | - | - | - | - |
| Sandia National Laboratories/Department of Energy | 81.RD | 2230825, Rev 1 | - | 15,410 | - | - | - | - | - | - | 15,410 | - | - | - | - | - |
| Fermilab/Department of Energy | 81.RD | 676984.000 | - | 1,259 | - | - | - | - | - | - | 1,259 | - | - | - | - | - |
| Battelle Energy Alliance LLC/LDRD Project 21A1050-128FP | 81.RD | 260009 & Am.1 | - | 38,467 | - | - | - | - | - | - | 38,467 | - | - | - | - | - |
| Total ALN 81.8D | | | 30,821 | 4,113,676 | - | - | 194,082 | 3,790,776 | - | - | 128,818 | - | - | - | - | - |
| Office of Science Financial Assistance Program | 81.049 | | - | 2,401,825 | - | - | - | 1,303,252 | - | - | 619,296 | - | 479,277 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Illinois - Office of Science Financial Assistance Program | 81.049 | 090634-16917 | - | 362,053 | - | - | - | 362,053 | - | - | - | - | - | - | - | - |
| Total ALN 81.049 | | | - | 2,763,878 | - | - | - | 1,665,305 | - | - | 619,296 | - | 479,277 | - | - | - |
| Renewable Energy Research and Development | 81.087 | | 104,298 | 715,083 | - | - | - | 715,083 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Michigan State University - Renewable Energy Research and Development | 81.087 | RC111121-MSState | - | 275,485 | - | - | - | 275,485 | - | - | - | - | - | - | - | - |
| Duke University - U.S. Department of Energy | 81.087 | 323-0272 | - | 244 | - | - | - | - | - | - | - | 244 | - | - | - | - |
| Total ALN 81.087 | | | 104,298 | 990,812 | - | - | - | 990,568 | - | - | - | - | - | - | - | - |
| University of Louisiana Lafayette - U.S. Department of Energy | 81.089 | 330135-03 | - | 16,960 | - | - | - | - | - | - | - | 16,960 | - | - | - | - |
| Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical AA | 81.117 | | 550 | 170,025 | - | - | - | 170,025 | - | - | - | - | - | - | - | - |
| Nuclear Energy Research, Development and Demonstration | 81.121 | | 14,870 | 166,916 | - | - | - | 166,916 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| The University of Oklahoma - Nuclear Energy Research, Development and Demonstration | 81.121 | 2018-23 | - | 27,276 | - | - | - | 27,276 | - | - | - | - | - | - | - | - |
| Total ALN 81.121 | | | 14,870 | 194,192 | - | - | - | 194,192 | - | - | - | - | - | - | - | - |
| Los Alamos National Laboratory - Student Support Fund | 81.123 | SUBAWARD C4975 | - | 6,300 | 6,300 | - | - | - | - | - | - | - | - | - | - | - |
| Los Alamos National Laboratory - Los Alamos Rad. Control Tech Train | 81.123 | DESH-19-106 | - | 1,000 | 1,000 | - | - | - | - | - | - | - | - | - | - | - |
| Nucla Hidatsa Sahnish College - Attract Education, Train & Retainment | 81.123 | SUB#NHSC00442 | - | 22,248 | 22,248 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 81.123 | | | - | 29,548 | 29,548 | - | - | - | - | - | - | - | - | - | - | - |
| Advanced Research Projects Agency - Energy | 81.135 | | - | 5,827 | - | - | - | 5,827 | - | - | - | - | - | - | - | - |
| Environmental Management R&D and Validation Testing on High Efficiency Particulate Air (HEPA) Filters | 81.139 | | 8,168 | 723,038 | - | - | - | 723,038 | - | - | - | - | - | - | - | - |
| Total U.S. Department of Energy | | | 158,707 | 9,007,856 | 29,548 | - | 194,082 | 7,539,731 | - | - | 748,114 | - | 496,481 | - | - | - |
| U.S. Department of Education: | | | | | | | | | | | | | | | | |
| Higher Education Institutional Aid | 84.031 | | - | 234,797 | - | - | - | - | 234,797 | - | - | - | - | - | - | - |
| TRIO Student Support Services | 84.042 | | - | 287,271 | - | - | 287,271 | - | - | - | - | - | - | - | - | - |
| TRIO Upward Bound | 84.047 | | - | 1,406 | 1,406 | - | - | - | - | - | - | - | - | - | - | - |
| Minority Science and Engineering Improvement | 84.120 | | - | 272,327 | - | - | 272,327 | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| MS Department of Rehabilitation Services - U.S. Department of Education | 84.126 | 8006831.000 | - | 8,130 | - | - | - | - | - | - | - | 8,130 | - | - | - | - |
| Oktibbeha County School District - School Safety National Activities | 84.184 | Oktibbeha CSD 2022-46 | - | 6,901 | - | - | - | 6,901 | - | - | - | - | - | - | - | - |
| Charter Schools | 84.282 | | - | (5,098) | (5,098) | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Perry County School District/Twenty-First Century Community Learning Centers | 84.287 | PCSD-MD&Ed 2018-21 | - | 15,858 | - | - | - | - | - | - | 15,858 | - | - | - | - | - |
| Educational Research, Development and Dissemination | 84.305 | | 284 | 451,232 | - | - | - | - | - | - | - | 451,232 | - | - | - | - |
| Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 84.325 | | - | 388,200 | - | - | 388,200 | - | - | - | - | - | - | - | - | - |
| Gaining Early Awareness & Readiness for Undergraduate Programs | 84.334 | | 1,266,753 | 2,056,235 | - | - | - | 2,056,235 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Mississippi Department of Education - Statewide Longitudinal Data Systems | 84.372 | MDE CR CTD 9/24/21 | - | 52,130 | - | - | - | 52,130 | - | - | - | - | - | - | - | - |
| Mississippi Public School Consortium/Investing in Innovation (3) Fund | 84.411 | UM11C190173 | - | 16,114 | - | - | - | - | - | - | 16,114 | - | - | - | - | - |
| Total U.S. Department of Education | | | 1,267,037 | 3,785,903 | (3,692) | - | 947,798 | 2,115,266 | 234,797 | - | 31,872 | - | 499,362 | - | - | - |
| Gulf Coast Ecosystem Restoration Council: | | | | | | | | | | | | | | | | |
| Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program | 87.051 | | 27,680 | 34,225 | - | - | - | 34,225 | - | - | - | - | - | - | - | - |
| Total Gulf Coast Ecosystem Restoration Council | | | 27,680 | 34,225 | - | - | - | 34,225 | - | - | - | - | - | - | - | - |
| National Archives and Records Administration: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| Pacific Northwest National Laboratory/Mo Concentration Dependent Thermodynamics and Kinetic | 89.RD | 587201.000 | - | 47,391 | - | - | - | - | - | - | 47,391 | - | - | - | - | - |
| Total National Archives and Records Administration | | | - | 47,391 | - | - | - | - | - | - | 47,391 | - | - | - | - | - |
| U.S. Department of Health and Human Services: | | | | | | | | | | | | | | | | |
| Jackson Heart Study Training and Education Center | 93.RD | | 142,649 | 494,370 | - | - | - | - | - | - | 494,370 | - | - | - | - | - |
| Jackson Heart Study Field Center | 93.RD | | 86,211 | 1,785,893 | - | - | - | - | - | - | 1,785,893 | - | - | - | - | - |
| Jackson Heart Study Coordinating Center | 93.RD | | 628,095 | 1,707,729 | - | - | - | - | - | - | 1,707,729 | - | - | - | - | - |
| Atherosclerosis Risk in Communities - Field Center | 93.RD | | - | 310,445 | - | - | - | - | - | - | 310,445 | - | - | - | - | - |
| Cancer Institute - Administration and Research | 93.RD | | 896 | 3,839 | - | - | - | - | - | - | 3,839 | - | - | - | - | - |
| Jackson Heart Study Coordinating Center Task B | 93.RD | | - | 55,749 | - | - | - | - | - | - | 55,749 | - | - | - | - | - |
| Jackson Heart Study Field Center Task B | 93.RD | | - | (12,645) | - | - | - | - | - | - | (12,645) | - | - | - | - | - |
| National Cancer Institute IPA Agreement - Morgan 08/15/2019 | 93.RD | | - | 5,778 | - | - | - | - | - | - | 5,778 | - | - | - | - | - |
| National Cancer Institute IPA Agreement - Owens 05/06/2019 | 93.RD | | - | 18,049 | - | - | - | - | - | - | 18,049 | - | - | - | - | - |
| National Cancer Institute IPA Agreement - Ayala 05/06/2019 | 93.RD | | - | 31,125 | - | - | - | - | - | - | 31,125 | - | - | - | - | - |
| National Cancer Institute IPA Agreement - Alexandre 08/15/2019 | 93.RD | | - | 17,356 | - | - | - | - | - | - | 17,356 | - | - | - | - | - |
| Surveillance for Infection with the Soil Transmitt | 93.RD | | - | 116,036 | - | - | - | - | - | - | 116,036 | - | - | - | - | - |
| Jackson Heart Study Field Center - Task Area B.2 | 93.RD | | - | 1,263,035 | - | - | - | - | - | - | 1,263,035 | - | - | - | - | - |
| Jackson Heart Study Coordinating Center - Task | 93.RD | | 169,036 | 571,632 | - | - | - | - | - | - | 571,632 | - | - | - | - | - |
| Rapid and comprehensive platelet reactivity phenot | 93.RD | | - | 14,765 | - | - | - | - | - | - | 14,765 | - | - | - | - | - |
| 2020V0389 The NH Longitudinal Study for Multiest | 93.RD | | - | 86,621 | - | - | - | - | - | - | 86,621 | - | - | - | - | - |
| 2020V0323 (ACTIV-1) Randomized Master Protocol | 93.RD | | - | 50,349 | - | - | - | - | - | - | 50,349 | - | - | - | - | - |
| Jackson Heart Study Coordinating Center - Task | 93.RD | | 49,313 | 51,403 | - | - | - | - | - | - | 51,403 | - | - | - | - | - |
| Spatiotemporal sequence analysis of SARS-CoV-2 | 93.RD | | - | 712,310 | - | - | - | - | - | - | 712,310 | - | - | - | - | - |
| Jackson Heart Study (JHS)- Training and Education | 93.RD | | - | 30,003 | - | - | - | - | - | - | 30,003 | - | - | - | - | - |
| Risk factors and sequelae of multisystem inflammat | 93.RD | | - | 384,699 | - | - | - | - | - | - | 384,699 | - | - | - | - | - |
| Intersection of Material-Need Insecurities and Hea | 93.RD | | - | 5,316 | - | - | - | - | - | - | 5,316 | - | - | - | - | - |
| Procurement of Services to Obtain Follow-up Proce | 93.RD | | - | 117,347 | - | - | - | - | - | - | 117,347 | - | - | - | - | - |
| 2021V0779 PETAL Network International Coordinating | 93.RD | | - | 11,563 | - | - | - | - | - | - | 11,563 | - | - | - | - | - |
| RADx-UP Return to School Diagnostic Testing Approa | 93.RD | | - | 19,451 | - | - | - | - | - | - | 19,451 | - | - | - | - | - |
| ARIC Study Field Center | 93.RD | | - | 539,693 | - | - | - | - | - | - | 539,693 | - | - | - | - | - |
| National Cancer Institute IPA Agreement | 93.RD | | - | 65,682 | - | - | - | - | - | - | 65,682 | - | - | - | - | - |
| Enhancing U.S. Surveillance of Laboratory Confirmed | 93.RD | | - | 56,639 | - | - | - | - | - | - | 56,639 | - | - | - | - | - |
| A Novel Approach in Basal Cell Carc | 93.RD | | - | 24,920 | - | - | 24,920 | - | - | - | - | - | - | - | - | - |
| JHS-TEC Hannah Scott | 93.RD | | - | 6,237 | - | - | 6,237 | - | - | - | - | - | - | - | - | - |
| JHS GTEC DS - Marcy Cage | 93.RD | | - | 27,837 | - | - | 27,837 | - | - | - | - | - | - | - | - | - |
| JHS GTEC DS - Kierra Jones | 93.RD | | - | 25,841 | - | - | 25,841 | - | - | - | - | - | - | - | - | - |
| JHS GTEC DS - Wynette Williams-Kirk | 93.RD | | - | 10,637 | - | - | 10,637 | - | - | - | - | - | - | - | - | - |
| JHS GTEC DS - Shelia Malone | 93.RD | | - | 23,032 | - | - | 23,032 | - | - | - | - | - | - | - | - | - |
| JHS Training and Education Center | 93.RD | | 55,512 | 192,575 | - | - | 192,575 | - | - | - | - | - | - | - | - | - |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| JHS Training and Education Center | 93.RD | | 17,127 | 664,695 | - | - | 664,695 | - | - | - | - | - | - | - | - | - |
| Production, Analysis, and Distribution of Cannabis and Related Materials | 93.RD | | 364,627 | 2,061,097 | - | - | - | - | - | - | 2,061,097 | - | - | - | - | - |
| Holistic Approach for Potential Drug Interactions with Botanical Drugs,Chemical Fingerprinting and Biosimilar | 93.RD | | - | 382,955 | - | - | - | - | - | - | 382,955 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Tougaloo College - Jackson Heart Study, Undergraduate Training and Ed 08/13/2018 | 93.RD | AWD-000442 | - | 13,079 | - | - | - | - | - | - | - | 13,079 | - | - | - | - |
| Abt Associates, Inc. - Opiod Quality Improvement Collaborative Project 03/01/2019 | 93.RD | 200-2016-F-92356 | - | (19,077) | - | - | - | - | - | - | - | (19,077) | - | - | - | - |
| Vynova Partners, Inc. - 2020v0238 A Multicenter, Prospective Study of COVI 07/01/2020 | 93.RD | 75030120C08405 | - | 201,417 | - | - | - | - | - | - | - | 201,417 | - | - | - | - |
| National Heart Lung and Blood Institute - 2020V0249 Telehealth Diabetes Prevention Intervent 07/13/2020 | 93.RD | 92-882-4473 | - | 80,142 | - | - | - | - | - | - | - | 80,142 | - | - | - | - |
| Columbia University - The NHLBI Collaborative Cohort of Cohorts for COVI 09/14/2020 | 93.RD | 26(G015997-01) | - | 227,880 | - | - | - | - | - | - | - | 227,880 | - | - | - | - |
| Langston University - Advanced Rehabilitation | 93.RD | LU 5-17047-2 | - | 4,752 | - | - | 4,752 | - | - | - | - | - | - | - | - | - |
| Canine Comparative Genomics, Oncology, and Neurotherapeutics | 93.RD | 000516421-002 | - | 163,699 | - | - | - | 163,699 | - | - | - | - | - | - | - | - |
| Delta Health Alliance - Delta Safe Families Collaborative Needs Assessment | 93.RD | D04RH40241-01-00 | - | 15,985 | - | - | - | - | - | - | 15,985 | - | - | - | - | - |
| Total ALN 93.RD | | | 1,513,466 | 12,621,935 | - | - | 980,526 | 163,699 | - | - | 2,460,037 | 9,017,673 | - | - | - | - |
| Delta Health Alliance - National Organizations of State and Local Officials | 93.011 | CTD 7-08-2021 | - | 677,000 | - | - | - | 677,000 | - | - | - | - | - | - | - | - |
| Training in General, Pediatric, and Public Health Dentistry | 93.059 | | - | 291,878 | - | - | - | - | - | - | - | 291,878 | - | - | - | - |
| Chronic Diseases: Research, Control, and Prevention | 93.068 | | - | 51,225 | - | - | - | - | - | - | - | 51,225 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| National Institute on Drug Abuse - Family Smoking Prevention and Tobacco Control Act Regulatory Resear | 93.077 | R01DA037277 | - | (30,086) | - | - | - | - | - | - | - | (30,086) | - | - | - | - |
| American Heart Association - Family Smoking Prevention and Tobacco Control Act Regulatory Research | 93.077 | FX-ATRAC-SU54HL 120163 | - | 87,013 | - | - | - | - | - | - | - | 87,013 | - | - | - | - |
| Total ALN 93.077 | | | - | 56,927 | - | - | - | - | - | - | - | 56,927 | - | - | - | - |
| Prevention of Disease, Disability, and Death by Infectious Diseases | 93.084 | | - | 338,604 | - | - | - | - | - | - | - | 338,604 | - | - | - | - |
| Food and Drug Administration Research | 93.103 | | 52,461 | 3,118,903 | - | - | - | 483,614 | - | - | 2,635,289 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| U.S. Food and Drug Administration - Food and Drug Administration Research | 93.103 | U18FD007490 | - | 491,227 | - | - | - | - | - | - | - | 491,227 | - | - | - | - |
| U.S. Food and Drug Administration - U.S. Dept of Health and Human Services | 93.103 | G-SE-2104-02927 | - | 36,188 | - | - | - | - | - | - | - | - | 36,188 | - | - | - |
| Total ALN 93.103 | | | 52,461 | 3,646,318 | - | - | - | 483,614 | - | - | 2,635,289 | 491,227 | 36,188 | - | - | - |
| Environmental Health | 93.113 | | 16,556 | 314,180 | - | - | - | 217,558 | - | - | 96,622 | - | - | - | - | - |
| Oral Diseases and Disorders Research | 93.121 | | 287,102 | 1,185,760 | - | - | 13,322 | - | - | - | - | 1,172,438 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| The Major and Alderman of the City of Vicksburg - COVID CHAMPIONS | 93.137 | 1 CPIMP211276-01-00 | - | 15,981 | - | - | 15,981 | - | - | - | - | - | - | - | - | - |
| The Major and Alderman of the City of Vicksburg - COVID CHAMPIONS | 93.137 | 1 CPIMP211276-01-00 | - | 153,992 | - | - | 153,992 | - | - | - | - | - | - | - | - | - |
| Total ALN 93.137 | | | - | 169,973 | - | - | 169,973 | - | - | - | - | - | - | - | - | - |
| National Institute of Health - Human Genome Research | 93.172 | 20000.044.04-02 | - | 67,217 | - | - | - | - | - | - | - | 67,217 | - | - | - | - |
| Research Related to Deafness and Communication Disorders | 93.173 | | 79,707 | 908,859 | - | - | - | - | - | - | - | 908,859 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| National Institute of Health - Research Related to Deafness and Communication Disorders | 93.173 | GENFD0002172520 | - | 63,869 | - | - | - | - | - | - | - | 63,869 | - | - | - | - |
| Total ALN 93.173 | | | 79,707 | 972,728 | - | - | - | - | - | - | - | 972,728 | - | - | - | - |
| University of Memphis - U.S. Dept of Health and Human Services | 93.211 | A21-0126-S001 | - | 1,390 | - | - | - | - | - | - | - | - | 1,390 | - | - | - |
| Research and Training in Complementary and Alternative Medicine | 93.213 | | 152,263 | 1,329,253 | - | - | - | - | - | - | 1,329,253 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Oregon Health & Science University/Research and Training in Complementary and Alternative Medicine | 93.213 | 1016338_UMSS | - | 6,742 | - | - | - | - | - | - | 6,742 | - | - | - | - | - |
| Total ALN 93.213 | | | 152,263 | 1,335,995 | - | - | - | - | - | - | 1,335,995 | - | - | - | - | - |
| Mississippi Department of Health - Title X Family Planning Services | 93.217 | FPHPA006475-02-00 | - | 33,500 | - | - | 33,500 | - | - | - | - | - | - | - | - | - |
| Duke University - Research on Healthcare Costs, Quality and Outcomes | 93.226 | 203-7641 | - | 72,023 | - | - | - | - | - | - | - | 72,023 | - | - | - | - |
| Duke University - Research on Healthcare Costs, Quality and Outcomes | 93.226 | A032553 | - | 1,391 | - | - | - | - | - | - | - | 1,391 | - | - | - | - |
| Total ALN 93.226 | | | - | 73,414 | - | - | - | - | - | - | - | 73,414 | - | - | - | - |
| National Center on Sleep Disorders Research | 93.233 | | - | 55,072 | - | - | - | - | - | - | - | 55,072 | - | - | - | - |
| Mental Health Research Grants | 93.242 | | (3,968) | 802,796 | - | - | 220,775 | - | - | - | 188,065 | 393,956 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Brown University - Mental Health Research Grants | 93.242 | 00001022 | - | 102 | - | - | - | - | - | - | - | 102 | - | - | - | - |
| Rhode Island Hospital - Mental Health Research Grants | 93.242 | 7137327 | - | 2,831 | - | - | - | - | - | - | - | 2,831 | - | - | - | - |
| Miriam Hospital - Mental Health Research Grants | 93.242 | 7147068LM | - | 35,031 | - | - | - | - | - | - | - | 35,031 | - | - | - | - |
| Emory University - Mental Health Research Grants | 93.242 | A502869 | - | 123,538 | - | - | - | - | - | - | - | 123,538 | - | - | - | - |
| Brown University - Mental Health Research Grants | 93.242 | 00001174 | - | 36,729 | - | - | - | - | - | - | - | 36,729 | - | - | - | - |
| Rhode Island Hospital - Mental Health Research Grants | 93.242 | 7137412 | - | 34,137 | - | - | - | - | - | - | - | 34,137 | - | - | - | - |
| Brown University - Mental Health Research Grants | 93.242 | 00001297 | - | 188,003 | - | - | - | - | - | - | - | 188,003 | - | - | - | - |
| University of Illinois at Chicago - Mental Health Research Grants | 93.242 | 17366-00 | - | 48,598 | - | - | - | - | - | - | - | 48,598 | - | - | - | - |
| University of Alabama at Birmingham - Mental Health Research Grants | 93.242 | K23MH100955 | - | 19,885 | - | - | - | - | - | - | - | 19,885 | - | - | - | - |
| The George Washington University - Mental Health Research Grants | 93.242 | 19-MM5 | - | 25,509 | - | - | - | - | - | - | - | 25,509 | - | - | - | - |
| Rhode Island Hospital - Mental Health Research Grants | 93.242 | 7137602 | - | 50,526 | - | - | - | - | - | - | - | 50,526 | - | - | - | - |
| University of Washington - Mental Health Research Grants | 93.242 | 1R21MH125608-01 | - | 62,363 | - | - | - | - | - | - | - | 62,363 | - | - | - | - |
| Total ALN 93.242 | | | (3,968) | 1,430,048 | - | - | 220,775 | - | - | - | 188,065 | 1,021,208 | - | - | - | - |
| Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | | - | 97,543 | - | - | - | - | - | - | - | - | 97,543 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Madison County Court - Substance Abuse and Mental Health Services Projects | 93.243 | 2019-26 | - | 20,672 | - | - | - | 20,672 | - | - | - | - | - | - | - | - |
| Total ALN 93.243 | | | - | 118,215 | - | - | - | 20,672 | - | - | - | - | 97,543 | - | - | - |
| Poison Center Support and Enhancement Grant Program | 93.253 | | - | 17,327 | - | - | - | - | - | - | - | 17,327 | - | - | - | - |
| Occupational Safety and Health Program | 93.262 | | - | 52,704 | - | - | - | 52,704 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Mississippi State Department of Health - Occupational Safety and Health Program | 93.262 | BO4MC29317-01-00 | - | 1,130 | - | - | - | - | - | - | - | 1,130 | - | - | - | - |
| Total ALN 93.262 | | | - | 53,834 | - | - | - | 52,704 | - | - | - | 1,130 | - | - | - | - |
| Alcohol Research Programs | 93.273 | | 49,084 | 460,811 | - | - | - | - | - | - | - | 460,811 | - | - | - | - |
| Drug Abuse and Addiction Research Programs | 93.279 | | 46,758 | 2,555,091 | - | - | - | - | - | - | 423,979 | 2,131,112 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Drug Abuse and Addiction Research Programs | 93.279 | T855344 | - | 28,391 | - | - | - | - | - | - | - | 28,391 | - | - | - | - |
| Drug Abuse and Addiction Research Programs | 93.279 | A19-0001-S003 | - | 87,973 | - | - | - | - | - | - | - | 87,973 | - | - | - | - |
| Drug Abuse and Addiction Research Programs | 93.279 | 3UG1DA013714-19S1 | - | 233 | - | - | - | - | - | - | - | 233 | - | - | - | - |
| Total ALN 93.279 | | | 46,758 | 2,671,688 | - | - | - | - | - | - | 423,979 | 2,247,709 | - | - | - | - |
| MS State Department of Health - CDCP Investigations and Technical Assistance | 93.283 | SG-100 R9 | - | 792,803 | - | - | - | 792,803 | - | - | - | - | - | - | - | - |
| Discovery and Applied Research for Technological Innovations to Improve Human Health | 93.286 | | - | 139,733 | - | - | - | - | - | - | 137,004 | 2,729 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Teen Health Mississippi - Teenage Pregnancy Prevention Program | 93.297 | CTD 06-14-2021 | - | 12,023 | - | - | - | 12,023 | - | - | - | - | - | - | - | - |
| Minority Health and Health Disparities Research | 93.307 | | - | 2,641,052 | - | - | 2,275,270 | - | - | - | - | 365,782 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Meharry Medical College - Mnrity Health and Health Disparities Research | 93.307 | 170406MFL060.03 | - | 38,356 | - | - | - | - | - | - | - | 38,356 | - | - | - | - |
| Morehouse School of Medicine - RCM Translational Research Network | 93.307 | 9-US4-MD008149 | - | 80 | - | - | 80 | - | - | - | - | - | - | - | - | - |
| Morehouse School of Medicine - RCM Coordinating Cent | 93.307 | RCC - 001JSU | - | 166,131 | - | - | 166,131 | - | - | - | - | - | - | - | - | - |
| Total ALN 93.307 | | | - | 2,845,619 | - | - | 2,441,481 | - | - | - | - | 404,138 | - | - | - | - |
| Trans-NIH Research Support | 93.310 | | - | 527,112 | - | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Alabama at Birmingham - Trans-NIH Research Support | 93.310 | 000519041-sc003 | - | 572,339 | - | - | - | - | - | - | - | 572,339 | - | - | - | - |
| University of Alabama at Birmingham - Trans-NIH Research Support | 93.310 | 000527042-SP006-SC003 | - | 130,560 | - | - | - | - | - | - | - | 130,560 | - | - | - | - |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
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YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through entity Identification 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|---|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| Duke University - Trans-NIH Research Support | 93.310 | 312CDD023375-04S1 | - | 43,348 | - | - | - | - | - | - | 43,348 | - | - | - | - |
| The University Corporation/Trans-NIH Research Support | 93.310 | A15-0012-S016 | - | 183,734 | - | - | - | - | - | - | 183,734 | - | - | - | - |
| Total ALN 93.310 | | | - | 1,457,093 | - | - | - | - | - | - | 183,734 | 1,273,359 | - | - | - |
| SC Department of Health and Environmental Control - Rare Disorders | 93.315 | PH0471 | - | 5,587 | - | - | - | - | - | - | - | 5,587 | - | - | - |
| SC Department of Health and Environmental Control - Rare Disorders | 93.315 | PH0472 | - | 11,173 | - | - | - | - | - | - | - | 11,173 | - | - | - |
| Total ALN 93.315 | | | - | 16,760 | - | - | - | - | - | - | - | 16,760 | - | - | - |
| Mississippi State Department of Health - U.S. Dept of Health and Human Services | 93.323 | SG-1261-R1 | - | 2,484 | - | - | - | - | - | - | - | 2,484 | - | - | - |
| The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions | 93.334 | | - | 16,623 | - | - | - | - | - | - | - | 16,623 | - | - | - |
| National Center for Advancing Translational Sciences | 93.350 | | - | 50,740 | - | - | - | - | - | - | - | 50,740 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Univ. of Pittsburgh - National Center for Advancing Translational Sciences | 93.350 | AWD00001205 (133686-1) | - | (6) | - | - | - | - | - | - | - | (6) | - | - | - |
| Northwestern Univ. - National Center for Advancing Translational Sciences | 93.350 | 60054110UMMC | - | 32,500 | - | - | - | - | - | - | - | 32,500 | - | - | - |
| University of Alabama at Birmingham/National Center for Advancing Translational Sciences | 93.350 | 000520679-005 | - | 162,901 | - | - | - | - | - | - | 162,901 | - | - | - | - |
| Total ALN 93.350 | | | - | 246,135 | - | - | - | - | - | - | 162,901 | 83,234 | - | - | - |
| Research Infrastructure Programs | 93.351 | | 34,321 | 257,669 | - | - | - | 96,943 | - | - | - | 160,726 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Tulane University - Research Infrastructure Programs | 93.351 | TUL-HSC-566038-1919 | - | 32,739 | - | - | - | - | - | - | - | 32,739 | - | - | - |
| Oregon Health and Science University - Research Infrastructure Programs | 93.351 | 1016532_UMMC | - | 48,536 | - | - | - | - | - | - | - | 48,536 | - | - | - |
| Total ALN 93.351 | | | 34,321 | 338,944 | - | - | - | 96,943 | - | - | - | 242,001 | - | - | - |
| Public Health Informatics & Technology Workforce Development Program | 93.355 | | - | 295,406 | - | - | 295,406 | - | - | - | - | - | - | - | - |
| Nurse Education, Practice Quality and Retention Grants | 93.359 | | - | 412,684 | - | - | - | - | - | - | - | 412,684 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Massachusetts General Hospital - Nursing Research | 93.361 | 233238 | - | 60,656 | - | - | - | - | - | - | - | 60,656 | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.361 | 1R15AI135863-01A1 | - | 127,205 | - | - | - | - | - | - | - | 127,205 | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.361 | 1R15GM12341-01 | - | 28,568 | - | - | - | - | - | - | - | 28,568 | - | - | - |
| University of North Carolina - U.S. Dept of Health and Human Services | 93.361 | 5112012 | - | 46,327 | - | - | - | - | - | - | - | 46,327 | - | - | - |
| Total ALN 93.361 | | | - | 262,756 | - | - | - | - | - | - | - | 202,100 | - | - | - |
| University of KY - Cancer Cause and Prevention Research | 93.393 | 3200002016-19-031 | - | 2,591 | - | - | - | 2,591 | - | - | - | - | - | - | - |
| University of KY - Cancer Cause and Prevention Research | 93.393 | 3200004525-22-162 | - | 17,771 | - | - | - | 17,771 | - | - | - | - | - | - | - |
| MA General Hospital - Cancer Cause and Prevention Research | 93.393 | 237365 | - | 17,649 | - | - | - | 17,649 | - | - | - | - | - | - | - |
| Total ALN 93.393 | | | - | 38,011 | - | - | - | 38,011 | - | - | - | - | - | - | - |
| Cancer Treatment Research | 93.395 | | 6,828 | 62,373 | - | - | - | - | - | - | - | 62,373 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Vanderbilt University Medical Center - Cancer Treatment Research | 93.395 | 1U01CA253560-01 | - | 7 | - | - | - | - | - | - | - | 7 | - | - | - |
| Total ALN 93.395 | | | 6,828 | 62,380 | - | - | - | - | - | - | - | 62,380 | - | - | - |
| Cancer Biology Research | 93.396 | | - | 659 | - | - | - | 659 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Oregon Health and Science University - Cancer Control | 93.399 | 1014562_SWOG_UMiss | - | 1,491 | - | - | - | - | - | - | - | 1,491 | - | - | - |
| Childrens Hospital of Philadelphia - Cancer Control | 93.399 | 1UG1CA189955-07 | - | 337 | - | - | - | - | - | - | - | 337 | - | - | - |
| Public Health Institute - Cancer Control | 93.399 | 7UG1CA189955-08 | - | 3,588 | - | - | - | - | - | - | - | 3,588 | - | - | - |
| Total ALN 93.399 | | | - | 5,416 | - | - | - | - | - | - | - | 5,416 | - | - | - |
| Centers for Disease Control and Prevention - Strengthening Public Health Systems and Services | 93.421 | 6N138607000285-02-07 | - | 85,356 | - | - | - | - | - | - | - | 85,356 | - | - | - |
| National Association of Chronic Disease Directors - Strengthening Public Health Systems and Services | 93.421 | LCZ99602301 | - | 1,270 | - | - | - | - | - | - | - | 1,270 | - | - | - |
| Total ALN 93.421 | | | - | 86,626 | - | - | - | - | - | - | - | 86,626 | - | - | - |
| Mississippi State Department of Health - Improving the Health of Americans Through Prevention and Manag | 93.426 | H301167K | - | (420) | - | - | - | - | - | - | - | (420) | - | - | - |
| ACL National Institute on Disability, Independent Living, and Rehabilitation Research | 93.433 | | - | 96,086 | - | - | - | 96,086 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Langston University - RRTC that empowers Minority | 93.433 | LU 5-17045-3 | - | (4,752) | - | - | (4,752) | - | - | - | - | - | - | - | - |
| Langston University - ARRT | 93.433 | LU 5-17047-2 | - | (7,606) | - | - | (7,606) | - | - | - | - | - | - | - | - |
| Langston University - Research and Capacity Building for | 93.433 | LU 5-17045-3 | - | 7,043 | - | - | 7,043 | - | - | - | - | - | - | - | - |
| Total ALN 93.433 | | | - | 90,771 | - | - | (5,315) | 96,086 | - | - | - | - | - | - | - |
| Mississippi Department of Human Services - U.S. Dept of Health and Human Services | 93.575 | 8006913.000 | - | 127,736 | - | - | - | - | - | - | - | 127,736 | - | - | - |
| Mississippi Council on Developmental Disabilities - Basic Support and Advocacy Grants | 93.630 | 4001-DD-21-RE | - | 6,588 | - | - | - | 6,588 | - | - | - | - | - | - | - |
| MS Department of Mental Health - Emergency Grants to Address Mental and Substance Use Disorders | 93.665 | CTD 3/1/22 | - | 15,528 | - | - | - | 15,528 | - | - | - | - | - | - | - |
| Medical Student Education Program | 93.680 | | - | 2,684,587 | - | - | - | - | - | - | - | 2,684,587 | - | - | - |
| 21st Century Cures Act - Brain Research through Advancing Innovative Neurotechnologies | 93.732 | | - | 123,933 | - | - | 123,933 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| State of Mississippi Division of Medicaid/Medical Assistance Program | 93.778 | Formula Grant | - | 718,464 | - | - | - | - | - | - | 718,464 | - | - | - | - |
| Opioid STR | 93.788 | | - | (984) | - | - | - | - | - | - | - | (984) | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi Department of Mental Health - Opioid STR | 93.788 | AWD-001026 | - | 57,149 | - | - | - | - | - | - | - | 57,149 | - | - | - |
| Total ALN 93.788 | | | - | 56,165 | - | - | - | - | - | - | - | 56,165 | - | - | - |
| MS Department of Health/Preventing Heart Attacks and Strokes in High Need Areas | 93.816 | DH+HS Care Collaborative | - | 84,031 | - | - | - | - | - | - | 84,031 | - | - | - | - |
| State of Mississippi Department of Health/Preventing Heart Attacks and Strokes in High Need Areas | 93.816 | SG-1076(R3) | - | 23,727 | - | - | - | - | - | - | 23,727 | - | - | - | - |
| Total ALN 93.816 | | | - | 107,758 | - | - | - | - | - | - | 107,758 | - | - | - | - |
| Brigham and Womens Hospital Inc - Promoting the Cancer Surveillance Workforce | 93.832 | R01HL150342 | - | 83,720 | - | - | - | - | - | - | - | 83,720 | - | - | - |
| Cardiovascular Diseases Research | 93.837 | | 125,616 | 4,558,630 | - | - | - | 118,701 | - | - | - | 4,439,929 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| University of Washington - Cardiovascular Diseases Research | 93.837 | UWSC10624 | - | 28,282 | - | - | - | - | - | - | - | 28,282 | - | - | - |
| University of Texas Health Science Center at Houston - Cardiovascular Diseases Research | 93.837 | 0012348A | - | 4,029 | - | - | - | - | - | - | - | 4,029 | - | - | - |
| University of Alabama at Birmingham - Cardiovascular Diseases Research | 93.837 | 000503570-028 | - | 23,013 | - | - | - | - | - | - | - | 23,013 | - | - | - |
| Brigham and Womens Hospital Inc - Cardiovascular Diseases Research | 93.837 | 117349 | - | 19,476 | - | - | - | - | - | - | - | 19,476 | - | - | - |
| John Hopkins University - Cardiovascular Diseases Research | 93.837 | 2003659661 | - | 55,726 | - | - | - | - | - | - | - | 55,726 | - | - | - |
| John B Pierce Laboratory Inc - Cardiovascular Diseases Research | 93.837 | 291A | - | 144,252 | - | - | - | - | - | - | - | 144,252 | - | - | - |
| University of South Florida - Cardiovascular Diseases Research | 93.837 | 6143-1155-00-A | - | 26,648 | - | - | - | - | - | - | - | 26,648 | - | - | - |
| University of Texas Health Science Center at Houston - Cardiovascular Diseases Research | 93.837 | SA0001486 | - | (1,150) | - | - | - | - | - | - | - | (1,150) | - | - | - |
| University of Michigan - Cardiovascular Diseases Research | 93.837 | SUBK00007744 | - | 64,885 | - | - | - | - | - | - | - | 64,885 | - | - | - |
| Mayo Clinic - Cardiovascular Diseases Research | 93.837 | PO 65948190 | - | (2,930) | - | - | - | - | - | - | - | (2,930) | - | - | - |
| Brown University - Cardiovascular Diseases Research | 93.837 | 00001265 | - | 4,810 | - | - | - | - | - | - | - | 4,810 | - | - | - |
| Brigham and Womens Hospital Inc - Cardiovascular Diseases Research | 93.837 | 119778 | - | 122,398 | - | - | - | - | - | - | - | 122,398 | - | - | - |
| University of Alabama at Birmingham - Cardiovascular Diseases Research | 93.837 | 000520516-SC001 | - | 887,928 | - | - | - | - | - | - | - | 887,928 | - | - | - |
| Boston University School of Medicine - Cardiovascular Diseases Research | 93.837 | 4500003018 | - | 393,650 | - | - | - | - | - | - | - | 393,650 | - | - | - |
| John Hopkins University - Cardiovascular Diseases Research | 93.837 | 2004370544 | - | (424) | - | - | - | - | - | - | - | (424) | - | - | - |
| University of Washington - Cardiovascular Diseases Research | 93.837 | UWSC11344 | - | 34,292 | - | - | - | - | - | - | - | 34,292 | - | - | - |
| John Hopkins University - Cardiovascular Diseases Research | 93.837 | 2004513466 | - | 2,718,883 | - | - | - | - | - | - | - | 2,718,883 | - | - | - |
| Rhode Island Hospital - Cardiovascular Diseases Research | 93.837 | 701-7137489 | - | 61,800 | - | - | - | - | - | - | - | 61,800 | - | - | - |
| Beth Israel Deaconess Medical Center - Cardiovascular Diseases Research | 93.837 | 01061857 | - | 13,750 | - | - | - | - | - | - | - | 13,750 | - | - | - |
| Broad Institute Inc - Cardiovascular Diseases Research | 93.837 | 5001880-5500001306 | - | 227,157 | - | - | - | - | - | - | - | 227,157 | - | - | - |
| The Trustees of Columbia University in the City of New York - Cardiovascular Diseases Research | 93.837 | 1(GO)15903-01 | - | 124,676 | - | - | - | - | - | - | - | 124,676 | - | - | - |
| Beth Israel Deaconess Medical Center - Cardiovascular Diseases Research | 93.837 | 01062872 | - | 71,460 | - | - | - | - | - | - | - | 71,460 | - | - | - |
| Department of Health and Human Services - Cardiovascular Diseases Research | 93.837 | R01HL121527 | 130,513 | 489,189 | - | - | - | - | - | - | - | 489,189 | - | - | - |
| The University of Chicago - Cardiovascular Diseases Research | 93.837 | AWD101805 | - | 170,889 | - | - | - | - | - | - | - | 170,889 | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through entity identification 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|---|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| Beth Israel Deaconess Medical Center - Cardiovascular Diseases Research | 93.837 | 01063194 | - | 12,015 | - | - | - | - | - | - | 12,015 | - | - | - | - |
| Cornell University - Cardiovascular Diseases Research | 93.837 | 137797-21018 | - | 79,953 | - | - | - | 79,953 | - | - | - | - | - | - | - |
| Total ALN 93.837 | | | 256,129 | 10,333,287 | - | - | - | 198,654 | - | - | 10,134,633 | - | - | - | - |
| Lung Diseases Research | 93.838 | | 574,660 | 1,337,135 | - | - | - | - | - | 3,717 | 1,333,418 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Beth Israel Deaconess Medical Center - Lung Diseases Research | 93.838 | 1061527 | - | 19,806 | - | - | - | - | - | - | 19,806 | - | - | - | - |
| New York University - Lung Diseases Research | 93.838 | 2020-1136 | - | 16,425 | - | - | - | - | - | - | 16,425 | - | - | - | - |
| WESTAT - Lung Diseases Research | 93.838 | 6763-02-S009 | 127,207 | 290,506 | - | - | - | - | - | - | 290,506 | - | - | - | - |
| West Virginia Clinical and Translational Science Institute - Lung Diseases Research | 93.838 | OT2HL161847-01 | - | 44,825 | - | - | - | - | - | - | 44,825 | - | - | - | - |
| Beth Israel Deaconess Medical Center - Lung Diseases Research | 93.838 | 3U01HL123009-0751 | - | 24,015 | - | - | - | - | - | - | 24,015 | - | - | - | - |
| COVID-19 Tougaloo College - U.S. Dept of Health and Human Services | 93.838 | 072618572 | - | 26,828 | - | - | - | - | - | - | - | 26,828 | - | - | - |
| Total ALN 93.838 | | | 701,867 | 1,759,540 | - | - | - | - | - | 3,717 | 1,728,995 | 26,828 | - | - | - |
| University of Alabama at Birmingham - Blood Diseases and Resources Research | 93.839 | 000524455-004 | - | 39,227 | - | - | - | - | - | - | 39,227 | - | - | - | - |
| August University - Blood Diseases and Resources Research | 93.839 | 33737-5 | - | 9,329 | - | - | - | 9,329 | - | - | - | - | - | - | - |
| Total ALN 93.839 | | | - | 48,556 | - | - | - | 9,329 | - | - | 39,227 | - | - | - | - |
| Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders | 93.840 | | - | 62 | - | - | - | - | - | - | 62 | - | - | - | - |
| Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | | 272,352 | 420,077 | - | - | - | - | - | - | 420,077 | - | - | - | - |
| Arthritis, Musculoskeletal and Skin Diseases Research | 93.846 | | - | 55 | - | - | - | - | - | - | 55 | - | - | - | - |
| Total ALN 93.846 | | | 272,352 | 420,132 | - | - | - | - | - | - | 420,132 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 182,277 | - | - | - | - | - | - | 182,277 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | (14,375) | - | - | - | - | - | - | (14,375) | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | (367) | - | - | - | - | - | - | (367) | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | 31,977 | 446,375 | - | - | - | - | - | - | 446,375 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 148,411 | - | - | - | - | - | - | 148,411 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 1,167 | - | - | - | - | - | - | 1,167 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 9,156 | - | - | - | - | - | - | 9,156 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 449,140 | - | - | - | - | - | - | 449,140 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 55,322 | - | - | - | - | - | - | 55,322 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 31,069 | - | - | - | - | - | - | 31,069 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 12,637 | - | - | - | - | - | - | 12,637 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 6,922 | - | - | - | - | - | - | 6,922 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | | - | 67,271 | - | - | - | 67,271 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | 1029357 | - | 90 | - | - | - | - | - | - | 90 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | 3004195233 | - | 2,166 | - | - | - | - | - | - | 2,166 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | 000524492-003 | - | 41 | - | - | - | - | - | - | 41 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | A033668 | - | 50,524 | - | - | - | - | - | - | 50,524 | - | - | - | - |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | 3200003805-21-245 | - | 50,686 | - | - | - | - | - | - | 50,686 | - | - | - | - |
| US NIH/Duke University School of Medicine/Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | A03-4811 | - | 150,023 | - | - | - | - | - | 150,023 | - | - | - | - | - |
| US NIH/Georgia State University/Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | SP00013852 | - | 39,670 | - | - | - | - | - | - | 39,670 | - | - | - | - |
| US NIH/Medical College of Wisconsin/Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | POH6182182 | - | 65,865 | - | - | - | - | - | - | 65,865 | - | - | - | - |
| US NIH/Duke University School of Medicine/Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | A033543 | - | (155) | - | - | - | - | - | - | (155) | - | - | - | - |
| Total ALN 93.847 | | | 31,977 | 1,753,715 | - | - | - | 67,271 | - | 255,203 | 1,431,241 | - | - | - | - |
| Digestive Diseases and Nutrition Research | 93.848 | R01DK109133 | - | 381,531 | - | - | - | - | - | - | 381,531 | - | - | - | - |
| Digestive Diseases and Nutrition Research | 93.848 | R01HL134711 | - | 250,826 | - | - | - | - | - | - | 250,826 | - | - | - | - |
| Digestive Diseases and Nutrition Research | 93.848 | R01DK102429 | - | (6,789) | - | - | - | - | - | - | (6,789) | - | - | - | - |
| Digestive Diseases and Nutrition Research | 93.848 | R01DK067299 | - | (26,517) | - | - | - | - | - | - | (26,517) | - | - | - | - |
| Total ALN 93.848 | | | - | 599,051 | - | - | - | - | - | - | 599,051 | - | - | - | - |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | - | 4,761 | - | - | - | - | - | - | 4,761 | - | - | - | - |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | 1U01NS110729-01 | - | 661 | - | - | - | - | - | - | 661 | - | - | - | - |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | 235400 | - | 138,748 | - | - | - | - | - | - | 138,748 | - | - | - | - |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | 235400 | - | 2,164 | - | - | - | - | - | - | 2,164 | - | - | - | - |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853 | | - | 656,887 | - | - | - | 621,851 | - | 35,036 | - | - | - | - | - |
| Total ALN 93.853 | | | - | 803,221 | - | - | - | 621,851 | - | 35,036 | 146,334 | - | - | - | - |
| Allergy and Infectious Diseases Research | 93.855 | R21AI144571 | - | 49,539 | - | - | - | - | - | - | 49,539 | - | - | - | - |
| Allergy and Infectious Diseases Research | 93.855 | | 32,857 | 866,632 | - | - | 26,221 | 592,225 | - | - | 248,186 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| University of Alabama at Birmingham - Allergy and Infectious Diseases Research | 93.855 | 1U54AI150225-01 | - | 9,577 | - | - | - | - | - | - | 9,577 | - | - | - | - |
| National Institute of Allergy and Infectious Diseases - Allergy and Infectious Diseases Research | 93.855 | 1U54AI150225-01 | - | 403 | - | - | - | - | - | - | 403 | - | - | - | - |
| Fred Hutchinson Cancer Research Center - Allergy and Infectious Diseases Research | 93.855 | 0001040762 | - | 113,722 | - | - | - | - | - | - | 113,722 | - | - | - | - |
| National Institute of Health - Allergy and Infectious Diseases Research | 93.855 | 1R34AI143511-01A1 | - | (5) | - | - | - | - | - | - | (5) | - | - | - | - |
| Fred Hutchinson Cancer Research Center - Allergy and Infectious Diseases Research | 93.855 | 0001040873 | - | 11,441 | - | - | - | - | - | - | 11,441 | - | - | - | - |
| University of Washington - Allergy and Infectious Diseases Research | 93.855 | SP30A1027757-33 | - | 88,570 | - | - | - | - | - | - | 88,570 | - | - | - | - |
| Miriam Hospital - Allergy and Infectious Diseases Research | 93.855 | 7147205LM | - | 57,188 | - | - | - | - | - | - | 57,188 | - | - | - | - |
| Department of Health and Human Services - Allergy and Infectious Diseases Research | 93.855 | 1R21AI151571-01A1 | 20,096 | 169,189 | - | - | - | - | - | - | 169,189 | - | - | - | - |
| University of Texas Health Science Center at Houston - Allergy and Infectious Diseases Research | 93.855 | AWD-001092 | - | 105 | - | - | - | - | - | - | 105 | - | - | - | - |
| Department of Health and Human Services - Allergy and Infectious Diseases Research | 93.855 | R21AI156661 | - | 157,893 | - | - | - | - | - | - | 157,893 | - | - | - | - |
| University of Missouri - Allergy and Infectious Diseases Research | 93.855 | C00067614-1 | - | 36,317 | - | - | - | - | - | - | - | - | - | - | - |
| University of Missouri - Allergy and Infectious Diseases Research | 93.855 | C00067381-1 | - | 13,557 | - | - | - | 13,557 | - | - | - | - | - | - | - |
| US NIH/Southern Research Institute/Allergy, Immunology and Transplantation Research | 93.855 | S19-15561-01 | - | 23,056 | - | - | - | - | - | 23,056 | - | - | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.855 | 1R01AI140855-01A1 | 26,803 | 338,304 | - | - | - | - | - | - | 338,304 | - | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.855 | 1F31AI164939-01 | - | 18,996 | - | - | - | - | - | - | 18,996 | - | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.855 | 1R03AI169047-01 | - | 18,383 | - | - | - | - | - | - | 18,383 | - | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.855 | 1R15AI13430-01 | - | 37,356 | - | - | - | - | - | - | 37,356 | - | - | - | - |
| Total ALN 93.855 | | | 79,756 | 2,010,223 | - | - | 26,221 | 642,099 | - | 271,242 | 657,622 | 413,039 | - | - | - |
| Measuring Interoperability Progress through IndividualsPL2 Access and Use of the Electronic Health Data | 93.857 | UWSC10860 | - | 196,820 | - | - | - | - | - | - | 196,820 | - | - | - | - |
| Measuring Interoperability Progress through IndividualsPL2 Access and Use of the Electronic Health Data | 93.857 | A034839 | - | 385,015 | - | - | - | - | - | - | 385,015 | - | - | - | - |
| Total ALN 93.857 | | | - | 581,835 | - | - | - | - | - | - | 581,835 | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | R01GM103799 | - | 100 | - | - | - | - | - | - | 100 | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | P20GM104357 | - | (382) | - | - | - | - | - | - | (382) | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | R01GM124108 | - | (263) | - | - | - | - | - | - | (263) | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | | 248,975 | 1,305,256 | - | - | - | - | - | - | 1,305,256 | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | P20GM121334 | - | 1,668,537 | - | - | - | - | - | - | 1,668,537 | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | P20GM104357 | - | 2,394,789 | - | - | - | - | - | - | 2,394,789 | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | K08GM138812 | - | 178,270 | - | - | - | - | - | - | 178,270 | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | 2U54GM115428-06 | 238,346 | 2,362,184 | - | - | - | - | - | - | 2,362,184 | - | - | - | - |
| Biomedical Research and Research Training | 93.859 | | 150,126 | 8,161,623 | - | - | 730,677 | 3,126,357 | - | 4,304,589 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| National Institute of Health - Biomedical Research and Research Training | 93.859 | 12-303G-UMMC | - | 260,601 | - | - | - | - | - | - | 260,601 | - | - | - | - |
| University of Kentucky Research Foundation - Engaging Researchers & Innovators | 93.859 | PO #3200003706-21-004 | - | 5,545 | - | - | - | - | - | - | - | - | - | - | - |
| University of Kentucky Research Foundation - Southern XLerator Network | 93.859 | PO#K3200003706-21-173 | - | 22,868 | - | - | - | - | - | - | - | - | - | - | - |
| University of Kentucky Research Foundation - EnRICH | 93.859 | 3200003706-21-187 | - | 3,209 | - | - | - | 3,209 | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|--|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| Purdue University - Biomedical Research and Research Training | 93.859 | 11001041-059 | - | 1,473 | - | - | - | 1,473 | - | - | - | - | - | - | - | - |
| MS INBRE NIH - Biomedical Research and Research Training | 93.859 | 8006729-10-04 MSU | - | 12,353 | - | - | - | 12,353 | - | - | - | - | - | - | - | - |
| US NIH/LarateHealth LLC/Biomedical Research and Research Training | 93.859 | 1U72GM130174-01 | - | 18,552 | - | - | - | - | - | 18,552 | - | - | - | - | - | - |
| US NIH/Northern Illinois University/Biomedical Research and Research Training | 93.859 | G1A62667-4 | - | 7,303 | - | - | - | - | - | 7,303 | - | - | - | - | - | - |
| US NIH/University of Kentucky/Biomedical Research and Research Training | 93.859 | 3200003706-21-170 | - | 3,251 | - | - | - | - | - | 3,251 | - | - | - | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.859 | 1R15GM128196-01 | - | 61,124 | - | - | - | - | - | - | - | - | 61,124 | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.859 | 1R15GM129751-01 | - | 85,057 | - | - | - | - | - | - | - | - | 85,057 | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.859 | 5P20GM103476-19 | 117,842 | (6,144) | - | - | - | - | - | - | - | - | (6,144) | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.859 | 5P20GM103476-20 | 1,197,870 | 3,755,199 | - | - | - | - | - | - | - | - | 3,755,199 | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.859 | 8006914 | - | 161,517 | - | - | - | - | - | - | - | - | 161,517 | - | - | - |
| National Institutes of Health - U.S. Dept of Health and Human Services | 93.859 | 1R15GM120716-01 | - | 67,335 | - | - | - | - | - | - | - | - | 67,335 | - | - | - |
| The University of Oklahoma - U.S. Dept of Health and Human Services | 93.859 | 2018-09 | - | 96,267 | - | - | - | - | - | - | - | - | 96,267 | - | - | - |
| Total ALN 93.859 | | | 1,953,159 | 20,625,624 | - | - | 762,299 | 3,140,183 | - | 4,333,695 | - | 8,169,092 | 4,220,355 | - | - | - |
| Emerging Infections Sentinel Networks | 93.860 | 601CK000480-05-03 | - | 12,856 | - | - | - | - | - | - | - | - | 12,856 | - | - | - |
| Child Health and Human Development Extramural Research | 93.865 | | (777) | 443,027 | - | - | - | 95,932 | - | 28,649 | - | 318,446 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of North Carolina at Chapel Hill - Child Health and Human Development Extramural Research | 93.865 | 5106228 | - | 607 | - | - | - | - | - | - | - | 607 | - | - | - | - |
| University of North Carolina at Chapel Hill - Child Health and Human Development Extramural Research | 93.865 | 5113872 | - | 40,381 | - | - | - | - | - | - | - | 40,381 | - | - | - | - |
| University of Arkansas for Medical Sciences - Child Health and Human Development Extramural Research | 93.865 | 54005-VDORA | 27,012 | 34,911 | - | - | - | - | - | - | - | 34,911 | - | - | - | - |
| University of Arkansas for Medical Sciences - Child Health and Human Development Extramural Research | 93.865 | 51460 | - | 38,971 | - | - | - | - | - | - | - | 38,971 | - | - | - | - |
| University of Arkansas for Medical Sciences - Child Health and Human Development Extramural Research | 93.865 | 51460 | - | (15,449) | - | - | - | - | - | - | - | (15,449) | - | - | - | - |
| University of Alabama at Birmingham - Child Health and Human Development Extramural Research | 93.865 | 000524272-SC001 | - | 314,115 | - | - | - | - | - | - | - | 314,115 | - | - | - | - |
| Total ALN 93.865 | | | 26,235 | 856,953 | - | - | - | 95,932 | - | 28,649 | - | 731,982 | - | - | - | - |
| Aging Research | 93.866 | | 225,586 | 781,515 | - | - | - | - | - | 5,219 | - | 776,296 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| National Institute on Aging - Aging Research | 93.866 | R01AG049835 | - | (2,271) | - | - | - | - | - | - | - | (2,271) | - | - | - | - |
| University of North Carolina at Chapel Hill - Aging Research | 93.866 | AWD-000368 | - | (725) | - | - | - | - | - | - | - | (725) | - | - | - | - |
| John Hopkins University - Aging Research | 93.866 | 2003682942 | - | 359,128 | - | - | - | - | - | - | - | 359,128 | - | - | - | - |
| John Hopkins University - Aging Research | 93.866 | 2004089076 | - | 81,439 | - | - | - | - | - | - | - | 81,439 | - | - | - | - |
| University of Texas Health Science Center at San Antonio - Aging Research | 93.866 | 164393164378 | - | 91,379 | - | - | - | - | - | - | - | 91,379 | - | - | - | - |
| The Trustees of Columbia University in the City of New York - Aging Research | 93.866 | 3(GG015534-01) | - | 241,980 | - | - | - | - | - | - | - | 241,980 | - | - | - | - |
| University of North Carolina at Chapel Hill - Aging Research | 93.866 | 5113935 | - | 129,410 | - | - | - | - | - | - | - | 129,410 | - | - | - | - |
| Duke University - Aging Research | 93.866 | A232814 | - | 378 | - | - | - | - | - | - | - | 378 | - | - | - | - |
| John Hopkins University - Aging Research | 93.866 | 2004004236 | - | 5,506 | - | - | - | - | - | - | - | 5,506 | - | - | - | - |
| Boston University - Aging Research | 93.866 | 4500003695 | - | 48,388 | - | - | - | - | - | - | - | 48,388 | - | - | - | - |
| Board of Trustees of the Leland Stanford Junior University - Aging Research | 93.866 | 62425112-149180 | - | 115,310 | - | - | - | - | - | - | - | 115,310 | - | - | - | - |
| University of Alabama at Birmingham - Aging Research | 93.866 | 000527875-SC004 | - | 198,736 | - | - | - | - | - | - | - | 198,736 | - | - | - | - |
| Department of Health and Human Services - Aging Research | 93.866 | R01AG073151 | 129,311 | 346,567 | - | - | - | - | - | - | - | 346,567 | - | - | - | - |
| Penn State - Aging Research | 93.866 | S002345-DHHS | - | 15,269 | - | - | - | 15,269 | - | - | - | - | - | - | - | - |
| University of Southern California - Aging Research | 93.866 | Aging Research | - | 6,899 | - | - | - | 6,899 | - | - | - | - | - | - | - | - |
| Pennsylvania State University/Aging Research | 93.866 | S000067-DHHS | - | (42) | - | - | - | - | - | (42) | - | - | - | - | - | - |
| Tulane University - U.S. Dept of Health and Human Services | 93.866 | TUL-HSC-558014-2021 | - | 24,065 | - | - | - | - | - | - | - | 24,065 | - | - | - | - |
| Total ALN 93.866 | | | 354,897 | 2,442,929 | - | - | - | 22,168 | - | 5,177 | - | 2,391,519 | 24,065 | - | - | - |
| Vision Research | 93.867 | | - | 309,890 | - | - | - | - | - | - | - | 309,890 | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| TransZ Biosciences LLC - Vision Research | 93.867 | AWD-000787 | - | 15,076 | - | - | - | - | - | - | - | 15,076 | - | - | - | - |
| SUNY Downstate Medical Center - Vision Research | 93.867 | R01EY03097001 | - | 49,716 | - | - | - | - | - | - | - | 49,716 | - | - | - | - |
| TransZ Biosciences LLC/Vision Research | 93.867 | 1R41EY030384-01 | - | 1,883 | - | - | - | - | - | 1,883 | - | - | - | - | - | - |
| Total ALN 93.867 | | | - | 376,565 | - | - | - | - | - | 1,883 | - | 374,682 | - | - | - | - |
| Teen Health MS - Cooperative Agreements to Support State-Based Safe Motherhood | 93.946 | LTD 107/2020 | - | 3,821 | - | - | - | 3,821 | - | - | - | - | - | - | - | - |
| MS Department of Mental Health - Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | CTD 777/2020 | - | 11,476 | - | - | - | 11,476 | - | - | - | - | - | - | - | - |
| MS State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | SG-1188 | - | 68,069 | - | - | - | - | - | - | - | 68,069 | - | - | - | - |
| Total U.S. Department of Health and Human Services | | | 5,910,950 | 80,399,549 | - | - | 4,841,346 | 7,707,447 | - | 13,384,450 | - | 49,314,578 | 5,151,728 | - | - | - |
| Corporation for Community and National Service: | | | | | | | | | | | | | | | | |
| Volunteers in Service to America | 94.013 | | - | 17,096 | - | - | - | 17,096 | - | - | - | - | - | - | - | - |
| National Service and Civic Engagement Research Competition | 94.026 | | - | 81,275 | - | - | - | 81,275 | - | - | - | - | - | - | - | - |
| Total Corporation for Community and National Service | | | - | 98,371 | - | - | - | 98,371 | - | - | - | - | - | - | - | - |
| U.S. Department of Homeland Security: | | | | | | | | | | | | | | | | |
| Developing Standalone DSS-Wise Life With Graphical Use Interface for the Needs of FEMA and NDSP | 97.RD | | - | 399,732 | - | - | - | - | - | 399,732 | - | - | - | - | - | - |
| Flood Modeling and Simulation Capability Enhancements for Dam Safety | 97.RD | | - | 19 | - | - | - | - | - | 19 | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Oak Ridge Institute for Science and Education - Developing a Crime Analysis Certif | 97.RD | 240E05 | - | 9,270 | - | - | 9,270 | - | - | - | - | - | - | - | - | - |
| Advanced Technology International - U.S. Department of Homeland Security | 97.RD | 2021-450-1 | 1,792,376 | 2,363,060 | - | - | - | - | - | - | - | 2,363,060 | - | - | - | - |
| Cherokee Nation Strategic Programs, LLC - U.S. Department of Homeland Security | 97.RD | 28700-0143 | - | 160,228 | - | - | - | - | - | - | - | 160,228 | - | - | - | - |
| Total ALN 97.RD | | | 1,867,376 | 2,952,309 | - | - | 9,270 | - | - | 399,751 | - | 2,523,288 | - | - | - | - |
| State and Local Homeland Security National Training Program | 97.005 | | 60,974 | 157,039 | - | - | - | 157,039 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of North Carolina At Chapel Hill - DHS S&T Coastal Resilience Center | 97.061 | 2015-ST-061-ND0001-01 | - | 265,161 | - | - | 265,161 | - | - | - | - | - | - | - | - | - |
| University of North Carolina At Chapel Hill - Coastal Resilience Center of Excell | 97.061 | 5119464 | - | 20,680 | - | - | 20,680 | - | - | - | - | - | - | - | - | - |
| University of North Carolina At Chapel Hill - DHS S&T Coastal Resilience Center | 97.061 | 2015-ST-061-ND0001-01 | - | (942) | - | - | (942) | - | - | - | - | - | - | - | - | - |
| Total ALN 97.061 | | | - | 284,899 | - | - | 284,899 | - | - | - | - | - | - | - | - | - |
| Scientific Leadership Awards | 97.062 | | 23,064 | 233,968 | - | - | 233,968 | - | - | - | - | - | - | - | - | - |
| Total U.S. Department of Homeland Security | | | 1,951,414 | 3,608,215 | - | - | 528,137 | 157,039 | - | 399,751 | - | 2,523,288 | - | - | - | - |
| U.S. Agency for International Development: | | | | | | | | | | | | | | | | |
| Innovate/Fish Feed the Future Fish Innovation Lab | 98.RD | | 2,865,798 | 3,744,072 | - | - | - | 3,744,072 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Illinois - Crop Productivity and Quality: SMART | 98.RD | 098050-17730 | - | 6,184 | - | - | - | 6,184 | - | - | - | - | - | - | - | - |
| Total ALN 98.RD | | | 2,865,798 | 3,750,256 | - | - | - | 3,750,256 | - | - | - | - | - | - | - | - |
| USAID Foreign Assistance for Programs Overseas | 98.001 | | - | 207,583 | - | - | - | 207,583 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of GA - Feed the Future Innovation Lab | 98.001 | SUB00002651 | - | 13,230 | 13,230 | - | - | - | - | - | - | - | - | - | - | - |
| BAU IPO - USAID Foreign Assistance for Programs Overseas | 98.001 | MSU 10IT3.2KSP/2018-MSU-01 | - | 43 | - | - | - | 43 | - | - | - | - | - | - | - | - |
| University of Illinois - USAID Foreign Assistance for Programs Overseas | 98.001 | 072112-14648 | - | 108,963 | - | - | - | 108,963 | - | - | - | - | - | - | - | - |
| NAS - USAID Foreign Assistance for Programs Overseas | 98.001 | 200012482 | - | 3,939 | - | - | - | 3,939 | - | - | - | - | - | - | - | - |
| National Academy of Sciences/USAID Foreign Assistance for Programs Overseas | 98.001 | 2000009140 | - | 47,342 | - | - | - | - | - | 47,342 | - | - | - | - | - | - |
| Total ALN 98.001 | | | - | 381,100 | 13,230 | - | - | 320,528 | - | - | - | - | - | - | - | - |
| Total U.S. Agency for International Development | | | 2,865,798 | 4,131,356 | 13,230 | - | - | 4,070,784 | - | - | - | 47,342 | - | - | - | - |
| Total Research and Development Cluster | | | \$ 41,432,255 | 268,502,933 | 2,668,892 | 43,805 | 15,051,164 | 122,513,110 | 234,797 | 746,230 | 31,327,779 | 51,060,008 | 44,857,148 | - | - | - |
| Other Federal Programs: | | | | | | | | | | | | | | | | |
| U.S. Department of Agriculture: | | | | | | | | | | | | | | | | |
| Partnership and Community Collaboration Training Summits | 10.000 | | - | 13,927 | - | - | - | 13,927 | - | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| ORCC Renovations | 10.000 | | | 996,395 | - | - | - | 996,395 | - | - | - | - | - | - | - | - |
| Capacity Building, Workshop Development, and Impact Evaluation Support for Local Councils | 10.000 | | 2,132 | 37,052 | - | - | - | 37,052 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Public Law 110-343 Title II County Projects for Greene County | 10.000 | | - | 2,702 | - | - | - | 2,702 | - | - | - | - | - | - | - | - |
| Public Law 110-343 Title II County Projects for Benton County | 10.000 | | - | 13,022 | - | - | - | 13,022 | - | - | - | - | - | - | - | - |
| Title II Projects for Stone County | 10.000 | | - | 14,786 | - | - | - | 14,786 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Benton County | 10.000 | | - | 5,356 | - | - | - | 5,356 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Benton County | 10.000 | | - | 8,000 | - | - | - | 8,000 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Harrison County | 10.000 | | - | 6,817 | - | - | - | 6,817 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Forrest County | 10.000 | | - | 10,788 | - | - | - | 10,788 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Scott County | 10.000 | | - | 5,725 | - | - | - | 5,725 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Amite County | 10.000 | | - | 11,019 | - | - | - | 11,019 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Wilkinson County | 10.000 | | - | 1,450 | - | - | - | 1,450 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Wilkinson County | 10.000 | | - | 12,387 | - | - | - | 12,387 | - | - | - | - | - | - | - | - |
| Public Law 113-40 Projects for Wayne County | 10.000 | | - | 9,530 | - | - | - | 9,530 | - | - | - | - | - | - | - | - |
| Title II Projects for Winston County | 10.000 | | - | 7,150 | - | - | - | 7,150 | - | - | - | - | - | - | - | - |
| Achieving Rural Connectivity (ARC) for Mississippi | 10.000 | | - | 217,671 | - | - | - | 217,671 | - | - | - | - | - | - | - | - |
| Total ALN 10.000 | | | 2,132 | 1,363,767 | - | - | - | 1,363,767 | - | - | - | - | - | - | - | - |
| Agricultural Research Basic and Applied Research | 10.001 | | - | 1,040,812 | 4,880 | - | - | 1,035,926 | - | - | - | - | - | - | - | - |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | - | 145,547 | 25,699 | - | - | 119,848 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| MDAC - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | - | 2,969 | - | - | - | 2,969 | - | - | - | - | - | - | - | - |
| MDAC - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | - | 2,000 | - | - | - | 2,000 | - | - | - | - | - | - | - | - |
| MDAC - Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | | - | 788 | - | - | - | 788 | - | - | - | - | - | - | - | - |
| Total ALN 10.025 | | | - | 151,304 | 25,699 | - | - | 125,605 | - | - | - | - | - | - | - | - |
| Wildlife Services | 10.028 | | - | 270,599 | - | - | - | 270,599 | - | - | - | - | - | - | - | - |
| Cooperative Extension Service | 10.167 | | - | 2,639 | - | - | - | 2,639 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Penn State - Specialty Crop Block Grant Program - Farm Bill | 10.170 | | - | 5,752 | - | - | - | 5,752 | - | - | - | - | - | - | - | - |
| MDAC - Specialty Crop Block Grant Program - Farm Bill | 10.170 | | - | 4,782 | - | - | - | 4,782 | - | - | - | - | - | - | - | - |
| Total ALN 10.170 | | | - | 10,534 | - | - | - | 10,534 | - | - | - | - | - | - | - | - |
| USDA Agricultural Marketing Service - Farmers Market and Local Food Promotion Program | 10.175 | | - | 3,459 | - | - | - | 95,321 | - | - | - | - | - | - | - | - |
| Meat and Poultry Interstate Shipment and Inspection Readiness Program (ISRP) | 10.180 | | - | 23,983 | - | - | - | 23,983 | - | - | - | - | - | - | - | - |
| Grants for Agricultural Research, Special Research Grants | 10.200 | | - | 38,588 | - | - | - | 38,588 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Florida - Grants for Agricultural Research, Special Research Grants | 10.200 | | - | 348 | - | - | - | 348 | - | - | - | - | - | - | - | - |
| University of Florida - Grants for Agricultural Research, Special Research Grants | 10.200 | | - | 1,458 | - | - | - | 1,458 | - | - | - | - | - | - | - | - |
| University of Florida - Grants for Agricultural Research, Special Research Grants | 10.200 | | - | 542 | - | - | - | 542 | - | - | - | - | - | - | - | - |
| Total ALN 10.200 | | | - | 40,936 | - | - | - | 40,936 | - | - | - | - | - | - | - | - |
| Payments to 1890 Land-Grant Colleges and Tuskegee University | 10.205 | | - | 1,312,223 | - | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of Georgia - Sustainable Agriculture Research and Education | 10.215 | | - | 4,575 | - | - | - | 4,575 | - | - | - | - | - | - | - | - |
| University of Georgia - Sustainable Agriculture Research and Education | 10.215 | | - | 10,538 | - | - | - | 10,538 | - | - | - | - | - | - | - | - |
| University of Georgia - Sustainable Agriculture Research and Education | 10.215 | | - | 27,978 | - | - | - | 27,978 | - | - | - | - | - | - | - | - |
| University of Georgia - Sustainable Agriculture Research and Education | 10.215 | | - | 8,889 | - | - | - | 8,889 | - | - | - | - | - | - | - | - |
| University of Georgia - Sustainable Agriculture Research and Education | 10.215 | | - | 1,667 | - | - | - | 1,667 | - | - | - | - | - | - | - | - |
| University of Georgia - Sustainable Agriculture Research and Education | 10.215 | | - | 4,397 | - | - | - | 4,397 | - | - | - | - | - | - | - | - |
| NCAT - Sustainable Agriculture Research and Education | 10.215 | | - | 13,603 | - | - | - | 13,603 | - | - | - | - | - | - | - | - |
| University of Georgia - Sustainable Agriculture Research and Education | 10.215 | | - | 21,376 | - | - | - | 21,376 | - | - | - | - | - | - | - | - |
| Southern Region SARE 2019-2020 | 10.215 | | - | 5,749 | 5,749 | - | - | - | - | - | - | - | - | - | - | - |
| SARE 2020-2021 | 10.215 | | - | 8,154 | 8,154 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 10.215 | | | - | 106,926 | 13,903 | - | - | 93,023 | - | - | - | - | - | - | - | - |
| 1890 Institution Capacity Building Grants | 10.216 | | - | (6,568) | (6,568) | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Cal Poly - Higher Education - Institution Challenge Grants Program | 10.217 | | - | 18,155 | - | - | - | 18,155 | - | - | - | - | - | - | - | - |
| eExtension Foundation - Extension Collaborative on Immunization Teaching & Engagement | 10.229 | | - | 54,097 | - | - | - | 54,097 | - | - | - | - | - | - | - | - |
| eExtension Foundation - Extension Collaborative on Immunization Teaching & Engagement | 10.229 | | - | 14,820 | - | - | - | 14,820 | - | - | - | - | - | - | - | - |
| eExtension Foundation - Extension Collaborative on Immunization Teaching & Engagement | 10.229 | | - | 37,450 | - | - | - | 37,450 | - | - | - | - | - | - | - | - |
| Total ALN 10.229 | | | - | 106,367 | - | - | - | 106,367 | - | - | - | - | - | - | - | - |
| Univ of Florida - Homeland Security Agricultural | 10.304 | | - | 2,717 | - | - | - | 2,717 | - | - | - | - | - | - | - | - |
| Purdue University - Homeland Security Agricultural | 10.304 | | - | 7,707 | - | - | - | 7,707 | - | - | - | - | - | - | - | - |
| University of Florida - Homeland Security Agricultural | 10.304 | | - | 36,140 | - | - | - | 36,140 | - | - | - | - | - | - | - | - |
| Total ALN 10.304 | | | - | 46,564 | - | - | - | 46,564 | - | - | - | - | - | - | - | - |
| Specialty Crop Research Initiative | 10.309 | | - | 8,579 | - | - | - | 8,579 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Texas A&M - Specialty Crop Research Initiative | 10.309 | | - | 129,261 | - | - | - | 129,261 | - | - | - | - | - | - | - | - |
| Total ALN 10.309 | | | - | 137,840 | - | - | - | 137,840 | - | - | - | - | - | - | - | - |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | | 195,965 | 515,044 | - | - | - | 489,982 | - | - | - | - | 25,062 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Univ of GA - Agriculture and Food Research Initiative (AFRI) | 10.310 | | - | 1,083 | - | - | - | 1,083 | - | - | - | - | - | - | - | - |
| Univ of TN-Knoxville - Agriculture and Food Research Initiative (AFRI) | 10.310 | | - | 80,447 | - | - | - | 80,447 | - | - | - | - | - | - | - | - |
| University of Arkansas - Agriculture and Food Research Initiative (AFRI) | 10.310 | | - | 16,256 | - | - | - | 16,256 | - | - | - | - | - | - | - | - |
| Penn State - Agriculture and Food Research Initiative (AFRI) | 10.310 | | - | 11,379 | - | - | - | 11,379 | - | - | - | - | - | - | - | - |
| Total ALN 10.310 | | | 195,965 | 624,209 | - | - | - | 599,147 | - | - | - | - | 25,062 | - | - | - |
| Beginning Farmer and Rancher Development Program | 10.311 | | - | 203,876 | 203,876 | - | - | - | - | - | - | - | - | - | - | - |
| Women and Minorities in Science, Technology, Engineering, and Mathematics Fields | 10.318 | | - | 4,967 | - | - | - | 4,967 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| University of FL - Southern Region Food Safety | 10.328 | | - | 1,612 | 1,612 | - | - | - | - | - | - | - | - | - | - | - |
| Alabama A&M University - Phase II FSMA Experimental | 10.328 | | - | 4,058 | 4,058 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 10.328 | | | - | 5,670 | 5,670 | - | - | - | - | - | - | - | - | - | - | - |
| Crop Protection and Pest Management Competitive Grants Program | 10.329 | | - | 138,997 | - | - | - | 138,997 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| NCSU-Southern - Crop Protection and Pest Management Competitive Grants Program | 10.329 | | - | 9,493 | - | - | - | 9,493 | - | - | - | - | - | - | - | - |
| Total ALN 10.329 | | | - | 148,490 | - | - | - | 148,490 | - | - | - | - | - | - | - | - |
| Rural Business Development Grant | 10.351 | | - | 58,803 | - | 58,803 | - | - | - | - | - | - | - | - | - | - |
| Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers | 10.443 | | - | 221,540 | 221,540 | - | - | - | - | - | - | - | - | - | - | - |
| Socially Disadvantaged Farmers and Ranchers Policy Research Center | 10.464 | | - | 1,188,556 | 1,188,556 | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Office of Partnership and Public Engagement - Outreach & Assist SDVFR Program 19 | 10.464 | | - | 70 | 70 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 10.464 | | | - | 1,188,626 | 1,188,626 | - | - | - | - | - | - | - | - | - | - | - |
| Cooperative Extension Service | 10.500 | | - | 721 | 771,570 | 551,407 | - | 220,163 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| University of Arkansas - Cooperative Extension Service | 10.500 | 31011-14 | - | (119) | - | - | - | (119) | - | - | - | - | - | - | - | - |
| Kansas State Univ - Cooperative Extension Service | 10.500 | A00-0983-S056 | - | 605 | - | - | - | 605 | - | - | - | - | - | - | - | - |
| Univ of Missouri - Cooperative Extension Service | 10.500 | C0067296-8 | - | 7,694 | - | - | - | 7,694 | - | - | - | - | - | - | - | - |
| Univ of Arkansas - Cooperative Extension Service | 10.500 | 31014-08 | - | 688 | - | - | - | 688 | - | - | - | - | - | - | - | - |
| Univ of Arkansas - Cooperative Extension Service | 10.500 | Univ. of Arkansas 14567 | 5,405 | 18,631 | - | - | - | 18,631 | - | - | - | - | - | - | - | - |
| eXtension Foundation - Cooperative Extension Service | 10.500 | eXtension Foundation NTAE-2021-2141 | - | 26,108 | - | - | - | 26,108 | - | - | - | - | - | - | - | - |
| eXtension Foundation - Cooperative Extension Service | 10.500 | eXtension Foundation NTAE-2021-2139 | 34,583 | 64,994 | - | - | - | 64,994 | - | - | - | - | - | - | - | - |
| eXtension Foundation - Cooperative Extension Service | 10.500 | eXtension Fdn NTAE-2021-2138 | - | 13,792 | - | - | - | 66,166 | - | - | - | - | - | - | - | - |
| Total ALN 10.500 | | | | <u>956,337</u> | <u>551,407</u> | - | - | <u>404,930</u> | - | - | - | - | - | - | - | - |
| Smith-Lever Funding (Various Programs) | 10.511 | - | - | 7,251,384 | - | - | - | 7,251,384 | - | - | - | - | - | - | - | - |
| Agriculture Extension at 1890 Land-grant Institutions | 10.512 | - | - | 2,158,149 | 2,158,149 | - | - | - | - | - | - | - | - | - | - | - |
| Expanded Food and Nutrition Education Program | 10.514 | - | - | 1,657,135 | 85,854 | - | - | 1,571,281 | - | - | - | - | - | - | - | - |
| Renewable Resources Extension Act and National Focus Fund Projects | 10.515 | - | - | 101,772 | 11,871 | - | - | 89,901 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| 1890 Universities Foundation - Precision Forestry Technology Systems | 10.523 | 2021-38427-34839 | - | 13,471 | 13,471 | - | - | - | - | - | - | - | - | - | - | - |
| 1890 Universities Foundation - Enhancing Student Recruitment | 10.523 | 2020-38427-31516 | - | 38,944 | 38,944 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 10.523 | | | | <u>52,415</u> | <u>52,415</u> | - | - | - | - | - | - | - | - | - | - | - |
| Scholarships for Students at 1890 Institutions | 10.524 | - | - | 1,005,000 | 1,005,000 | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Univ of TN Knoxville - Farm and Ranch Stress Assistance Network Competitive Grants Program | 10.525 | Univ. of TN Knoxville A21-0450-S007 | - | 2,040 | - | - | - | 2,040 | - | - | - | - | - | - | - | - |
| MDAC - Farm and Ranch Stress Assistance Network Competitive Grants Program | 10.525 | MDAC CTD 9/27/21 | - | 85,357 | - | - | - | 85,357 | - | - | - | - | - | - | - | - |
| Total ALN 10.525 | | | | <u>87,397</u> | - | - | - | <u>87,397</u> | - | - | - | - | - | - | - | - |
| New Beginnings for Tribal Students | 10.527 | - | - | 3,102 | - | - | - | 3,102 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Mississippi State Department of Health - Special Supplemental Nutrition Program for Women, Infants, and | 10.557 | SG-461-R7 | - | 237,558 | - | - | - | - | - | - | - | 237,558 | - | - | - | - |
| MDE - Child and Adult Care Food Program | 10.558 | 00916 | - | 66,118 | - | - | - | 66,118 | - | - | - | - | - | - | - | - |
| SNAP Cluster: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| MDHS - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | MDHS 6014846/6014847 | - | (13) | - | - | - | (13) | - | - | - | - | - | - | - | - |
| MDHS - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 601742/6017474 | - | (21) | - | - | - | (21) | - | - | - | - | - | - | - | - |
| MDHS - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | 6021041/6021057 | - | 1,719,980 | - | - | - | 1,719,980 | - | - | - | - | - | - | - | - |
| MDHS - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | MDHS 6023620 / 6023621 | - | 2,823,172 | - | - | - | 2,823,172 | - | - | - | - | - | - | - | - |
| Total ALN 10.561 / SNAP Cluster | | | | <u>4,543,118</u> | - | - | - | <u>4,543,118</u> | - | - | - | - | - | - | - | - |
| USDA/FNS Food Safety Grants | 10.585 | - | - | 627,049 | - | - | - | - | - | 627,049 | - | - | - | - | - | - |
| USDA/National Food Service Management Institute Administration and Staffing Grant | 10.587 | - | 891,914 | 6,897,350 | - | - | - | - | - | 6,897,350 | - | - | - | - | - | - |
| Cooperative Forestry Assistance | 10.664 | - | - | 29,882 | - | - | - | 29,882 | - | - | - | - | - | - | - | - |
| Wood Utilization Assistance | 10.674 | - | - | 25,468 | - | - | - | 25,468 | - | - | - | - | - | - | - | - |
| Norman E. Borlaug International Agricultural Science and Technology Fellowship | 10.777 | - | - | 15,475 | - | - | - | 15,475 | - | - | - | - | - | - | - | - |
| Distance Learning and Telemedicine Loans and Grants | 10.855 | MS0726-D63 | - | 50,369 | - | - | - | - | - | - | 50,369 | - | - | - | - | - |
| USDA/Distance Learning and Telemedicine Loans and Grants | 10.855 | - | - | 192,674 | - | - | - | - | - | 192,674 | - | - | - | - | - | - |
| Total ALN 10.855 | | | | <u>243,043</u> | - | - | - | - | - | <u>192,674</u> | <u>50,369</u> | - | - | - | - | - |
| Delta Health Care Services Grant Program | 10.874 | - | - | (113) | - | - | - | - | - | - | (113) | - | - | - | - | - |
| Delta Health Care Services Grant Program | 10.874 | - | 296,473 | 468,902 | - | - | - | 468,902 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| United States Department of Agriculture - Delta Health Care Services Grant Program | 10.874 | AWD-000999 | - | 2,588 | - | - | - | - | - | - | 2,588 | - | - | - | - | - |
| Total ALN 10.874 | | | | <u>296,473</u> | <u>471,377</u> | - | - | <u>468,902</u> | - | - | <u>2,475</u> | - | - | - | - | - |
| Soil and Water Conservation | 10.902 | - | - | 4,462 | - | - | - | 4,462 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| National Resource Conservation Service - SDFR Policy Research Center | 10.902 | NR183A750001C004 | - | 59,340 | 59,340 | - | - | - | - | - | - | - | - | - | - | - |
| National Resource Conservation Service - Engage of Hist Prod - SDFR | 10.902 | 68-3A75-18-004 | - | (2,005) | (2,005) | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 10.902 | | | | <u>61,797</u> | <u>57,335</u> | - | - | <u>4,462</u> | - | - | - | - | - | - | - | - |
| Environmental Quality Incentives Program | 10.912 | - | - | 296,434 | - | - | - | 296,434 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Oklahoma State Univ - Environmental Quality Incentives Program | 10.912 | 3-580990.MSU1 | - | 36,223 | - | - | - | 36,223 | - | - | - | - | - | - | - | - |
| Total ALN 10.912 | | | | <u>332,657</u> | - | - | - | <u>332,657</u> | - | - | - | - | - | - | - | - |
| Conservation Stewardship Program | 10.924 | - | - | 240,752 | 101,621 | - | - | 139,131 | - | - | - | - | - | - | - | - |
| Scientific Cooperation and Research | 10.961 | - | - | 3,798 | 7,557 | - | - | 7,557 | - | - | - | - | - | - | - | - |
| Total U.S. Department of Agriculture | | | | <u>1,796,967</u> | <u>34,249,475</u> | <u>6,993,507</u> | <u>58,863</u> | <u>19,164,628</u> | - | <u>7,717,073</u> | <u>290,402</u> | <u>25,062</u> | - | - | - | - |
| U.S. Department of Commerce: | | | | | | | | | | | | | | | | |
| NIST DOC IPA for Marojevic 7/20/21 | 11.000 | - | - | 6,797 | - | - | - | 6,797 | - | - | - | - | - | - | - | - |
| Management of Mississippi Optical Network (MissION) Connectivity | 11.000 | - | - | 14,733 | - | - | - | 14,733 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Consortium for Ocean Leadership - U.S. Department of Commerce | 11.000 | 8006896 | - | 8,648 | - | - | - | - | - | - | 8,648 | - | - | - | - | - |
| Synoptic Data Corp - Center for Sponsored Coastal Ocean Research Coastal Ocean Program | 11.000 | S2020-137 | - | 79,986 | - | - | - | 79,986 | - | - | - | - | - | - | - | - |
| Total ALN 11.000 | | | | <u>110,164</u> | - | - | - | <u>101,516</u> | - | - | <u>8,648</u> | - | - | - | - | - |
| NOAA-Mission-Related Education Awards | 11.008 | - | - | 120,881 | - | - | - | 120,881 | - | - | - | - | - | - | - | - |
| Economic Development Technical Assistance | 11.303 | - | - | 144,599 | - | - | - | 144,599 | - | - | - | - | - | - | - | - |
| Economic Development Cluster: | | | | | | | | | | | | | | | | |
| Economic Adjustment Assistance | 11.307 | - | - | 171,034 | - | - | - | 171,034 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Mississippi Development Authority - U.S. Department of Commerce | 11.307 | ED22ATL3070006 | 498 | 12,470 | - | - | - | - | - | - | - | 12,470 | - | - | - | - |
| Total ALN 11.307 / Economic Development Cluster | | | | <u>498</u> | <u>183,504</u> | - | - | <u>171,034</u> | - | - | - | <u>12,470</u> | - | - | - | - |
| Texas A&M - Sea Grant Support | 11.417 | 18-09 548001-1000 | - | (84) | - | - | - | (84) | - | - | - | - | - | - | - | - |
| Univ of Florida - Sea Grant Support | 11.417 | SLUB00002705 | - | 46 | - | - | - | 46 | - | - | - | - | - | - | - | - |
| Univ of South Alabama - Sea Grant Support | 11.417 | A21-0220-S004 | - | 31,007 | - | - | - | 31,007 | - | - | - | - | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA2101OAR4170051 | - | 28,106 | - | - | - | - | - | - | - | 28,106 | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA21OAR4170382 | 144,581 | 144,581 | - | - | - | - | - | - | - | 144,581 | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA21OAR4170399 | - | 89,642 | - | - | - | - | - | - | - | 89,642 | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA16OAR4170254 | (4,500) | (4,500) | - | - | - | - | - | - | - | (4,500) | - | - | - | - |
| National Oceanic and Atmospheric Admin - U.S. Department of Commerce | 11.417 | NA17OAR4170329 | 206,789 | 206,789 | - | - | - | - | - | - | - | 206,789 | - | - | - | - |
| Total ALN 11.417 | | | | <u>346,870</u> | <u>495,587</u> | - | - | <u>30,969</u> | - | - | - | <u>464,618</u> | - | - | - | - |
| Coastal Zone Management Estuarine Research Reserves | 11.420 | - | - | 57,174 | - | - | - | 57,174 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| MS Dept Marine Resources - Coastal Zone Management Estuarine Research Reserves | 11.420 | 8200059243 | - | 42,672 | - | - | - | 42,672 | - | - | - | - | - | - | - | - |
| Total ALN 11.420 | | | | <u>99,846</u> | - | - | - | <u>96,846</u> | - | - | - | - | - | - | - | - |
| National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | 11.432 | - | - | 441,850 | - | - | - | 441,850 | - | - | - | - | - | - | - | - |
| Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | 11.451 | - | - | 41,353 | 122,337 | - | - | 122,337 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Texas A&M - Unallied Management Projects | 11.454 | M1903273 | - | 5,905 | - | - | - | 5,905 | - | - | - | - | - | - | - | - |
| Texas A&M - Unallied Management Projects | 11.454 | M210017 | - | 36,223 | - | - | - | 36,223 | - | - | - | - | - | - | - | - |
| Florida Atlantic University - Unallied Management Projects | 11.454 | MR-K222 | - | 10,241 | - | - | - | 10,241 | - | - | - | - | - | - | - | - |
| Total ALN 11.454 | | | | <u>52,369</u> | - | - | - | <u>52,369</u> | - | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|--------|------------------|
| Weather and Air Quality Research | 11.459 | | - | 2,491,382 | - | - | - | 2,491,382 | - | - | - | - | - | - | - |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| GSMFC - Habitat Conservation | 11.463 | CS-940-055-2020-MSU | 7,730 | 49,641 | - | - | - | 49,641 | - | - | - | - | - | - | - |
| Office for Coastal Management | 11.473 | | 4,696,712 | 5,206,767 | - | - | - | 5,206,767 | - | - | - | - | - | - | - |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CSS GSA - Center for Sponsored Coastal Ocean Research Coastal Ocean Program | 11.478 | GSA-200-03 /TASK 2/MSU/2020 | - | 67,488 | - | - | - | 67,488 | - | - | - | - | - | - | - |
| Executive Office of the State of Mississippi - Broadband Technology Opportunities Program (BTOP) | 11.557 | AWD-000489 | - | 17,210 | - | - | - | - | - | - | 17,210 | - | - | - | - |
| Mississippi Manufacturers Association - U.S. Department of Commerce | 11.611 | MEP 2021 - 4 | - | 2 | - | - | - | - | - | - | - | 2 | - | - | - |
| Mississippi Manufacturers Association - U.S. Department of Commerce | 11.611 | MEP 2022-04 | - | 142,152 | - | - | - | - | - | - | - | 142,152 | - | - | - |
| Manufacturing Extension Partnership | 11.611 | Manufacturing Extension Partnership | - | 4,903 | - | - | - | 4,903 | - | - | - | - | - | - | - |
| COVID-19 Mississippi Manufacturers Association - U.S. Department of Commerce | 11.611 | USM-MPI COVID | - | 36,478 | - | - | - | - | - | - | - | 36,478 | - | - | - |
| Total ALN 11.611 | | | - | 183,535 | - | - | - | 4,903 | - | - | - | 178,632 | - | - | - |
| Marine Debris Program | 11.999 | | - | 921 | - | - | - | 921 | - | - | - | - | - | - | - |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Mobile Baykeeper - Marine Debris Program | 11.999 | 2021-44 | - | 6,516 | - | - | - | 6,516 | - | - | - | - | - | - | - |
| Total ALN 11.999 | | | - | 7,437 | - | - | - | 7,437 | - | - | - | - | - | - | - |
| Total U.S. Department of Commerce | | | - | 4,993,163 | - | - | - | 9,112,999 | - | - | - | 17,210 | - | - | - |
| U.S. Department of Defense: | | | | | | | | | | | | | | | |
| AFJRR-OTC Educational Services Agreement | 12.000 | | - | 306,128 | - | 306,128 | - | - | - | - | - | - | - | - | - |
| US Navy ROTC | 12.000 | | - | 506,910 | - | - | - | - | - | 506,910 | - | - | - | - | - |
| US Department of Defense Naval Surface Warfare Center Dahlgren | 12.000 | | - | 16,573 | - | - | - | - | - | 16,573 | - | - | - | - | - |
| US Army ROTC | 12.000 | | - | 615,283 | - | - | - | - | - | 615,283 | - | - | - | - | - |
| US Air Force ROTC | 12.000 | | - | 138,586 | - | - | - | - | - | 138,586 | - | - | - | - | - |
| ACE Scholarship | 12.000 | | - | 82,250 | - | - | - | - | - | 82,250 | - | - | - | - | - |
| IPA for Louis Turcotte | 12.000 | | - | 215,260 | - | - | - | 215,260 | - | - | - | - | - | - | - |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Booz Allen Hamilton/Basic, Applied, and Advanced Research in Science and Engineering | 12.000 | 96771NBS41 | - | 5,753 | - | - | - | - | - | 5,753 | - | - | - | - | - |
| Plume-Surface Interaction and Debris Prediction - STTR Phase II | 12.000 | US Air Force Academy IPA 2102 | - | 130,018 | - | - | - | 130,018 | - | - | - | - | - | - | - |
| Naval Oceanographic Office - U.S. Department of Defense | 12.000 | N6230621P0014 | - | 38,010 | - | - | - | - | - | - | - | 38,010 | - | - | - |
| National Science Teaching Association - U.S. Department of Defense | 12.000 | 8006841.000 | - | 9,818 | - | - | - | - | - | - | - | 9,818 | - | - | - |
| Rutgers University - A bioactive wave attenuating mosaic habitat structure for coastal defense | 12.000 | SUB00002322 | - | 21,251 | - | - | - | 21,251 | - | - | - | - | - | - | - |
| Total ALN 12.000 | | | - | 2,085,840 | - | 306,128 | - | 306,529 | - | - | 1,365,355 | - | - | 47,828 | - |
| Water and Sewer Compliance Project | 12.124 | MAK-2018-626 | - | 207,277 | - | - | - | - | - | 207,277 | - | - | - | - | - |
| Institute of International Education/ROTC Language and Culture Training Grants | 12.357 | PGO1801UMS27PGO051PO | - | 293,145 | - | - | - | - | - | - | - | - | - | - | - |
| Institute of International Education - The Language Flagship Grants to Institutions of Higher Education | 12.550 | 0054UMS15SSA280PO13 | - | 9,755 | - | - | - | - | - | - | - | - | - | - | - |
| Institute of International Education - The Language Flagship Grants to Institutions of Higher Education | 12.550 | 0054UMS15SSC280PO12 | - | 174,906 | - | - | - | - | - | 174,906 | - | - | - | - | - |
| Institute of International Education - The Language Flagship Grants to Institutions of Higher Education | 12.550 | 0054UMS15-SSA280P09 | - | (60) | - | - | - | - | - | (60) | - | - | - | - | - |
| Institute of International Education - The Language Flagship Grants to Institutions of Higher Education | 12.550 | BOR21-UMS-15-ARA-PO1 | - | 319,959 | - | - | - | - | - | 319,959 | - | - | - | - | - |
| Institute of International Education - The Language Flagship Grants to Institutions of Higher Education | 12.550 | BOR21-UMS-15-CHN-PO3 | - | 307,194 | - | - | - | - | - | 307,194 | - | - | - | - | - |
| Institute of International Education - The Language Flagship Grants to Institutions of Higher Education | 12.550 | BOR21-UMS-15-AM-PO3 | - | 112,655 | - | - | - | - | - | 112,655 | - | - | - | - | - |
| Institute of International Education - The Language Flagship Grants to Institutions of Higher Education | 12.550 | H88210-21-C-0002 | - | 7,406 | - | - | - | - | - | 7,406 | - | - | - | - | - |
| Total ALN 12.550 | | | - | 931,815 | - | - | - | - | - | 931,815 | - | - | - | - | - |
| Office of Economic Adjustment - U.S. Department of Defense | 12.614 | HQ00051810051 | - | 185 | - | - | - | - | - | - | - | 185 | - | - | - |
| US DOD/Economic Adjustment Assistance for State Governments | 12.617 | | - | 451,520 | - | - | - | - | - | 451,520 | - | - | - | - | - |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Univ of South Alabama - Basic, Applied, and Advanced Research in Science and Engineering | 12.630 | A20-0018-S001 | - | 22,139 | - | - | - | 22,139 | - | - | - | - | - | - | - |
| US DOD/Language Grant Program | 12.900 | | - | 80,988 | - | - | - | - | - | 80,988 | - | - | - | - | - |
| Information Security Grants | 12.902 | | - | 2,838 | - | - | - | 2,838 | - | - | - | - | - | - | - |
| GenCyber Grants Program | 12.903 | | - | 29,603 | - | - | - | 29,603 | - | - | - | - | - | - | - |
| NCAE-C Cyber Curriculum and Research 2020 Program | 12.905 | | - | 37,143 | - | - | - | - | - | 37,143 | - | - | - | - | - |
| Total U.S. Department of Defense | | | - | 4,142,493 | - | 306,128 | - | 421,109 | - | 244,420 | 3,122,823 | - | - | 48,013 | - |
| U.S. Department of Housing and Urban Development: | | | | | | | | | | | | | | | |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Mississippi Home Corporation - U.S. Dept of Housing & Urban Development | 14.231 | 2021-ESGCV-USM-21 | - | 42,483 | - | - | - | - | - | - | - | 42,483 | - | - | - |
| Continuum of Care Program | 14.267 | | - | 259,176 | - | - | - | - | - | - | - | 259,176 | - | - | - |
| Total U.S. Department of Housing and Urban Development | | | - | 301,659 | - | - | - | - | - | - | - | 301,659 | - | - | - |
| U.S. Department of the Interior: | | | | | | | | | | | | | | | |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Puerto Rico DNER - Reservoir Fisheries Research, Conversation, and Management | 15.000 | 2020-000084 | - | 99,561 | - | - | - | 99,561 | - | - | - | - | - | - | - |
| NC State University - Facilitating accurate and effective application of marsh modeling outputs | 15.000 | 2019-2863-01 | - | 34,101 | - | - | - | 34,101 | - | - | - | - | - | - | - |
| NC State University - Facilitating accurate and effective application of marsh modeling outputs | 15.000 | N. Carolina State 2019-2863-01 (C) | - | 12,027 | - | - | - | 12,027 | - | - | - | - | - | - | - |
| Univ of South Alabama - Enhancing Fisheries & Ecosystem Monitoring in Alabama's Marine Waters | 15.000 | A20-0062-S005 | - | 67,595 | - | - | - | 67,595 | - | - | - | - | - | - | - |
| Total ALN 15.000 | | | - | 213,284 | - | - | - | 213,284 | - | - | - | - | - | - | - |
| GoMESA | 15.435 | AGMT DTD 03/03/20 | - | 48,095 | - | - | - | 48,095 | - | - | - | - | - | - | - |
| Natural Resource Damage Assessment and Restoration | 15.658 | | 9,151 | 23,864 | - | - | - | 23,864 | - | - | - | - | - | - | - |
| Adaptive Science | 15.670 | | - | 8,651 | - | - | - | 8,651 | - | - | - | - | - | - | - |
| Cooperative Ecosystem Studies Units | 15.678 | | - | 26,122 | - | - | - | 26,122 | - | - | - | - | - | - | - |
| National Geospatial Program: Building The National Map | 15.817 | | - | 284,051 | - | 284,051 | - | - | - | - | - | - | - | - | - |
| Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs) | 15.932 | | - | 70,000 | 70,000 | - | - | - | - | - | - | - | - | - | - |
| Heritage Partnership | 15.939 | | - | 213,308 | - | 212,752 | - | - | - | 18,556 | - | - | - | - | - |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| MDMR - Heritage Partnership | 15.939 | MDMR HCG-2021-001 | - | 20,014 | - | - | - | 20,014 | - | - | - | - | - | - | - |
| MDNHA - Heritage Partnership | 15.939 | MDNHA PNP Award #148 | - | 23,190 | - | - | - | 23,190 | - | - | - | - | - | - | - |
| MDMR - Heritage Partnership | 15.939 | MDMR HP-2020-003 | - | 7,034 | - | - | - | 7,034 | - | - | - | - | - | - | - |
| Total ALN 15.939 | | | - | 281,546 | - | 212,752 | - | - | - | 18,556 | - | - | - | - | - |
| Cooperative Research and Training Programs - Resources of the National Park System | 15.945 | | - | 46,111 | - | 23,250 | - | 22,861 | - | - | - | - | - | - | - |
| Total U.S. Department of the Interior | | | - | 9,151 | 1,061,724 | 70,000 | 520,053 | 393,115 | - | 18,556 | - | - | - | - | - |
| U.S. Department of Justice: | | | | | | | | | | | | | | | |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| COVID-19 Mississippi Department of Public Safety/Coronavirus Emergency Supplemental Funding Progra | 16.034 | 2020-VD-BX-0664 | - | 11,979 | - | - | - | - | - | - | - | - | 11,979 | - | - |
| MVSU Campus Violence Prevention | 16.525 | | - | 66,180 | - | - | - | - | - | 66,180 | - | - | - | - | - |
| Passed through from: | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Mississippi State Department of Health - Crime Victim Assistance | 16.575 | AWD-000388 | - | (435) | - | - | - | - | - | - | - | (435) | - | - | - |
| Mississippi State Department of Health - Crime Victim Assistance | 16.575 | 2020-VA-070 | - | 10,572 | - | - | - | - | - | - | - | 10,572 | - | - | - |
| Mississippi State Department of Health - Crime Victim Assistance | 16.575 | 2021-VA-070 | - | 244,973 | - | - | - | - | - | - | - | 244,973 | - | - | - |
| Mississippi State Department of Health - Crime Victim Assistance | 16.575 | SG-1177 R-4 | - | 656,998 | - | - | - | - | - | - | - | 656,998 | - | - | - |
| MS State Dept of Health - Crime Victim Assistance | 16.575 | MS State Dept of Health SG-2260-R1 | - | 13,911 | - | - | - | 13,911 | - | - | - | - | - | - | - |
| Total ALN 16.575 | | | - | 926,019 | - | - | - | 13,911 | - | - | - | 912,108 | - | - | - |
| Juvenile Mentoring Program | 16.726 | | - | 1,071 | 1,071 | - | - | - | - | - | - | - | - | - | - |
| Total U.S. Department of Justice | | | - | 1,065,249 | 1,071 | - | - | 13,911 | - | 66,180 | - | 912,108 | - | - | 11,979 |
| U.S. Department of Labor: | | | | | | | | | | | | | | | |
| WIOA Cluster: | | | | | | | | | | | | | | | |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|--|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| Passed through from: | | | | | | | | | | | | | | | | |
| MDES - WIOA Adult Program | 17.258 | MDES 21-S90-014-2 | - | 77,694 | - | - | - | 77,694 | - | - | - | - | - | - | - | - |
| Mississippi Dept. of Employment Security - U.S. Department of Labor | 17.258 | 21-S90-59-1 | - | 86,923 | - | - | - | - | - | - | - | - | 86,923 | - | - | - |
| Total WIOA Cluster | | | - | 164,617 | - | - | - | 77,694 | - | - | - | - | 86,923 | - | - | - |
| Consultation Agreements | 17.504 | | - | 748,541 | - | - | - | 748,541 | - | - | - | - | - | - | - | - |
| Total U.S. Department of Labor | | | - | 913,158 | - | - | - | 826,235 | - | - | - | - | 86,923 | - | - | - |
| U.S. Bureau of Educational and Cultural Affairs: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| Academic Exchange Programs - Undergraduate Programs | 19.009 | CBSA18-MSST01 | - | 8,885 | - | - | - | 8,885 | - | - | - | - | - | - | - | - |
| Total U.S. Bureau of Educational and Cultural Affairs | | | - | 8,885 | - | - | - | 8,885 | - | - | - | - | - | - | - | - |
| U.S. Department of Transportation: | | | | | | | | | | | | | | | | |
| US DOT/Airport Improvement Program | 20.106 | | - | 2,637,972 | - | - | - | - | - | 2,637,972 | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Mississippi Department of Transportation - MS Summer Transportation Inst. 2019 | 20.200 | NST0201(009)105011-13400 | - | 2,812 | 2,812 | - | - | - | - | - | - | - | - | - | - | - |
| Mississippi Department of Transportation - MS Summer Transportation Inst. 2019 | 20.200 | NST0201(009)105011-13400 | - | 41,311 | 41,311 | - | - | - | - | - | - | - | - | - | - | - |
| Mississippi Department of Transportation - MS Summer Transportation Inst. 2019 | 20.200 | NST0201(009)105011-13400 | - | 3,641 | 3,641 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 20.200 | | | - | 47,764 | 47,764 | - | - | - | - | - | - | - | - | - | - | - |
| Highway Planning and Construction Cluster: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| MDOT - US Department of Transportation | 20.205 | Bulldog Way (MDOT) | - | 3,528,492 | - | - | - | 3,528,492 | - | - | - | - | - | - | - | - |
| MDOT - US Department of Transportation | 20.205 | Stone Blvd Sidewalk (MDOT) | - | 46,537 | - | - | - | 46,537 | - | - | - | - | - | - | - | - |
| MDOT - US Department of Transportation | 20.205 | CollegeView Connector Sidewalk | - | 92,774 | - | - | - | 92,774 | - | - | - | - | - | - | - | - |
| MDOT - Highway Planning and Construction | 20.205 | SPR 2018-00(005)107757-101000 | - | 28,825 | - | - | - | 28,825 | - | - | - | - | - | - | - | - |
| MDOT - Highway Planning and Construction | 20.205 | NST1-2021(010)105011-135000 | - | 46,078 | - | - | - | 46,078 | - | - | - | - | - | - | - | - |
| Total Highway Planning and Construction Cluster | | | - | 3,742,706 | - | - | - | 3,742,706 | - | - | - | - | - | - | - | - |
| MDOT - Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | MS-18X048 | - | (1) | - | - | - | (1) | - | - | - | - | - | - | - | - |
| MDOT - Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | MDOT 503362 SMART | - | 771,559 | - | - | - | 771,559 | - | - | - | - | - | - | - | - |
| MDOT - Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | MDOT 503486 SMART | - | 1,541,045 | - | - | - | 1,541,045 | - | - | - | - | - | - | - | - |
| MDOT - Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | SMART Transit Admin Building | - | 971,361 | - | - | - | 971,361 | - | - | - | - | - | - | - | - |
| MDOT - Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | SMART-Starkville MS Area Rapid Tran | - | 1,700,525 | - | - | - | 1,700,525 | - | - | - | - | - | - | - | - |
| Total ALN 20.509 | | | - | 4,984,489 | - | - | - | 4,984,489 | - | - | - | - | - | - | - | - |
| Mississippi Department of Public Safety - National Priority Safety Programs | 20.616 | M2TR-2020-MB-63-91 | - | (15,752) | - | - | - | - | - | - | (15,752) | - | - | - | - | - |
| Total U.S. Department of Transportation | | | - | 11,397,179 | 47,764 | - | - | 8,727,195 | - | 2,637,972 | (15,752) | - | - | - | - | - |
| U.S. Department of the Treasury: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| MDEQ - Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies | 21.015 | MDEQ 21-00199 | - | 91,993 | - | - | - | 91,993 | - | - | - | - | - | - | - | - |
| Univ of South Alabama - Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Ec | 21.015 | Univ of South Alabama A22-0097-S001 | - | 22 | - | - | - | 22 | - | - | - | - | - | - | - | - |
| MS Department of Environmental Quality - U.S. Department of the Treasury | 21.015 | 17-00043 | 978,354 | 1,299,665 | - | - | - | - | - | - | - | - | 1,299,665 | - | - | - |
| Total ALN 21.015 | | | 978,354 | 1,391,680 | - | - | - | 92,015 | - | - | - | - | 1,299,665 | - | - | - |
| Mississippi State Department of Health - Federal Coronavirus Relief Fund | 21.019 | SB 3055 COVID CARES | - | 25,077 | - | - | - | - | - | - | 25,077 | - | - | - | - | - |
| Total U.S. Department of the Treasury | | | 978,354 | 1,416,757 | - | - | - | 92,015 | - | - | 25,077 | - | 1,299,665 | - | - | - |
| Appalachian Regional Commission: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| Marshall Univ Res Corp R1900803-ARC | 23.000 | Marshall Univ Res Corp R1900803-ARC | - | 552 | - | - | - | 552 | - | - | - | - | - | - | - | - |
| Total Appalachian Regional Commission | | | - | 552 | - | - | - | 552 | - | - | - | - | - | - | - | - |
| Federal Communications Commission | | | | | | | | | | | | | | | | |
| COVID-19 Telehealth Program | 32.006 | GRA0002764 | - | (987) | - | - | - | - | - | - | (987) | - | - | - | - | - |
| Total Federal Communications Commission | | | - | (987) | - | - | - | - | - | - | (987) | - | - | - | - | - |
| Library of Congress: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| Illinois State University Miner Library/Science Teaching with Embedded Primary Sources | 42.000 | A08-0002-S050 | - | 17,064 | - | - | - | - | - | 17,064 | - | - | - | - | - | - |
| Teaching with Primary Sources Progr | 42.005 | | - | 5,228 | - | - | 5,228 | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Board of Trustees of Illinois State University - Teaching with Primary Sources (TPS) | 42.005 | A08-0002-S0571151003890009477 | - | 5,038 | - | - | 5,038 | - | - | - | - | - | - | - | - | - |
| Total ALN 42.005 | | | - | 10,266 | - | - | 10,266 | - | - | - | - | - | - | - | - | - |
| Total Library of Congress | | | - | 27,330 | - | - | 10,266 | - | - | 17,064 | - | - | - | - | - | - |
| National Aeronautics and Space Administration: | | | | | | | | | | | | | | | | |
| Office of Stem Engagement (OSTEM) | 43.008 | | 267,134 | 900,641 | - | - | - | - | - | 900,641 | - | - | - | - | - | - |
| Total National Aeronautics and Space Administration | | | 267,134 | 900,641 | - | - | - | - | - | 900,641 | - | - | - | - | - | - |
| National Endowment for the Arts: | | | | | | | | | | | | | | | | |
| MS Band of Choctaw Indians 9/29/21 | 45.000 | | - | 237 | - | - | - | 237 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| South Arts - South Arts/PNP 5855 | 45.000 | South Arts/PNP 5855 | - | 5,000 | - | - | - | 5,000 | - | - | - | - | - | - | - | - |
| Total ALN 45.000 | | | - | 5,237 | - | - | - | 5,237 | - | - | - | - | - | - | - | - |
| MS Arts Commission - Promotion of the Arts Partnership Agreements | 45.025 | 21-6282682-CDVCR | - | 9,888 | - | - | - | 9,888 | - | - | - | - | - | - | - | - |
| MS Humanities Council - Promotion of the Humanities Federal/State Partnership | 45.129 | MS Humanities Council RG21-20-042 | - | 562 | - | - | - | 562 | - | - | - | - | - | - | - | - |
| MS Humanities Council - Promotion of the Humanities Federal/State Partnership | 45.129 | MS Humanities Council RG22-20-061 | - | 2,000 | - | - | - | 2,000 | - | - | - | - | - | - | - | - |
| MS Humanities Council - Promotion of the Humanities Federal/State Partnership | 45.129 | MS Humanities Council RG22-20-064 | - | 2,000 | - | - | - | 2,000 | - | - | - | - | - | - | - | - |
| Phyllis Wheatley Poetry Festival 50 | 45.129 | RG22-20-063 | - | 2,000 | - | - | 2,000 | - | - | - | - | - | - | - | - | - |
| Mississippi Humanities Council/Promotion of the Humanities_Federal/State Partnership | 45.129 | RG19-17-067 | - | 45 | - | - | - | - | - | 45 | - | - | - | - | - | - |
| Mississippi Humanities Council/Promotion of the Humanities_Federal/State Partnership | 45.129 | RG21-20-028 | - | 1,300 | - | - | - | - | - | 1,300 | - | - | - | - | - | - |
| Mississippi Humanities Council/Promotion of the Humanities_Federal/State Partnership | 45.129 | RG21-20-040 | - | 2,000 | - | - | - | - | - | 2,000 | - | - | - | - | - | - |
| Mississippi Humanities Council/Promotion of the Humanities_Federal/State Partnership | 45.129 | RG21-20-053 | - | 7,128 | - | - | - | - | - | 7,128 | - | - | - | - | - | - |
| MS Humanities Council - Voice from the Sea-MS Delta Movie Premiere | 45.129 | SO-268648-20 | - | 2,000 | - | 2,000 | - | - | - | - | - | - | - | - | - | - |
| MS Humanities Council - Sammy O. Crawford Lecture | 45.129 | SO-268648-20 | - | 1,260 | - | 1,260 | - | - | - | - | - | - | - | - | - | - |
| MS Humanities Council - Never Say Die The Story of East Side High | 45.129 | SO-268648-20 | - | 2,000 | - | 2,000 | - | - | - | - | - | - | - | - | - | - |
| MS Got Soul: Three MS Humanities | 45.129 | RG22-20-069 | - | 692 | - | - | 692 | - | - | - | - | - | - | - | - | - |
| Mississippi Humanities Council - National Endowment for the Humanities | 45.129 | RG20-20-020 | - | 2,000 | - | - | - | - | - | - | - | - | 2,000 | - | - | - |
| Mississippi Humanities Council - Miss Musical Exposition | 45.129 | RG20-20-017 | - | 5,750 | - | - | 5,750 | - | - | - | - | - | - | - | - | - |
| Mississippi Humanities Council - Liberty House and Craft Cooperative | 45.129 | RG21-20-049 | - | 3,750 | - | - | 3,750 | - | - | - | - | - | - | - | - | - |
| Total ALN 45.129 | | | - | 34,487 | - | 5,260 | 12,192 | 4,562 | - | 10,473 | - | - | 2,000 | - | - | - |
| Promotion of the Humanities Division of Preservation and Access | 45.149 | | - | 138,218 | - | - | - | - | - | - | - | - | 138,218 | - | - | - |
| COVID-19 Promotion of the Humanities Research | 45.161 | | - | 106,246 | - | - | - | - | - | - | - | - | - | - | - | 106,246 |
| Total National Endowment for the Arts | | | - | 294,076 | - | 5,260 | 12,192 | 19,687 | - | 10,473 | - | - | 140,218 | - | - | 106,246 |
| U.S. Small Business Administration: | | | | | | | | | | | | | | | | |
| Small Business Development Centers | 59.037 | | 352,945 | 1,926,235 | - | - | - | - | - | 1,926,235 | - | - | - | - | - | - |
| Women's Business Ownership Assistance | 59.043 | | - | 108,797 | 108,797 | - | - | - | - | - | - | - | - | - | - | - |
| Veterans Outreach Program | 59.044 | | - | 1,143,302 | - | - | - | 1,143,302 | - | - | - | - | - | - | - | - |
| Total U.S. Small Business Administration | | | 352,945 | 3,178,334 | 108,797 | - | - | 1,143,302 | - | 1,926,235 | - | - | - | - | - | - |
| Tennessee Valley Authority: | | | | | | | | | | | | | | | | |
| TVA Investment Challenge | 62.000 | | - | 1,642 | - | - | - | 1,642 | - | - | - | - | - | - | - | - |
| Total Tennessee Valley Authority | | | - | 1,642 | - | - | - | 1,642 | - | - | - | - | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| U.S. Veterans' Administration: | | | | | | | | | | | | | | | | |
| Department of Veterans Affairs | 64.000 | | - | 31,277 | - | - | - | - | - | - | 31,277 | - | - | - | - | - |
| Total U.S. Veterans' Administration | | | - | 31,277 | - | - | - | - | - | - | 31,277 | - | - | - | - | - |
| U.S. Environmental Protection Agency: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| eXtension Foundation - Gulf of Mexico Program | 66.000 | SA-2021-16 | - | 8,644 | - | - | - | 8,644 | - | - | - | - | - | - | - | - |
| Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking W | 66.424 | | - | 8,151 | - | - | - | 8,151 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| RCAP - Surveys, Studies, Investigations, Demonstrations, and Training Grants | 66.436 | 2018-2021 | - | 4,555 | - | - | - | 4,555 | - | - | - | - | - | - | - | - |
| Univ of New Mexico - Surveys, Studies, Investigations, Demonstrations, and Training Grants | 66.436 | Univ. of New Mexico 281132-87FV | - | 34,741 | - | - | - | 34,741 | - | - | - | - | - | - | - | - |
| Total ALN 66.436 | | | - | 39,296 | - | - | - | 39,296 | - | - | - | - | - | - | - | - |
| Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d)) | 66.444 | | 33,673 | 222,630 | - | - | - | 222,630 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| MDEQ - Nonpoint Source Implementation Grants | 66.460 | MDEQ 18-00049 | - | 24,677 | - | - | - | 24,677 | - | - | - | - | - | - | - | - |
| MDEQ - Nonpoint Source Implementation Grants | 66.460 | 18-00062 | - | 1,567 | - | - | - | 1,567 | - | - | - | - | - | - | - | - |
| MDEQ - Nonpoint Source Implementation Grants | 66.460 | MDEQ 21-00186 | - | 9,292 | - | - | - | 9,292 | - | - | - | - | - | - | - | - |
| MDEQ - Nonpoint Source Implementation Grants | 66.460 | MDEQ 22-00053 | - | 65,442 | - | - | - | 65,442 | - | - | - | - | - | - | - | - |
| LTMCIP - Nonpoint Source Implementation Grants | 66.460 | 2020-55 | - | 3,725 | - | - | - | 3,725 | - | - | - | - | - | - | - | - |
| EPAMS Dept of Environmental Quality/Nonpoint Source Implementation Grants | 66.460 | 21-00249 | - | 19,272 | - | - | - | - | - | 19,272 | - | - | - | - | - | - |
| Total ALN 66.460 | | | - | 123,975 | - | - | - | 104,703 | - | - | 19,272 | - | - | - | - | - |
| Drinking Water State Revolving Fund Cluster: | | | | | | | | | | | | | | | | |
| MSDH - Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | FS984256-19-0 | - | (1,445) | - | - | - | (1,445) | - | - | - | - | - | - | - | - |
| MSDH - Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | MSDH INDC-1988 | - | 49,749 | - | - | - | 49,749 | - | - | - | - | - | - | - | - |
| MSDH - Capitalization Grants for Drinking Water State Revolving Funds | 66.468 | MS State Dept of Health INDC 1988 | - | 44,468 | - | - | - | 44,468 | - | - | - | - | - | - | - | - |
| Total ALN 66.468 / Drinking Water State Revolving Fund Cluster | | | - | 92,772 | - | - | - | 92,772 | - | - | - | - | - | - | - | - |
| Gulf of Mexico Program | 66.475 | | 283,545 | 701,809 | - | - | - | 592,343 | - | - | - | - | 109,466 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Smart Home America - Gulf of Mexico Program | 66.475 | 2020-33 | - | 24,166 | - | - | - | 24,166 | - | - | - | - | - | - | - | - |
| MS Dept. of Marine Resources - Gulf of Mexico Program | 66.475 | EPA-2022-001 | - | 7,391 | - | - | - | 7,391 | - | - | - | - | - | - | - | - |
| Total ALN 66.475 | | | - | 283,545 | - | - | - | 623,900 | - | - | - | - | 109,466 | - | - | - |
| eXtension Foundation - Research, Development, Monitoring, Public Education, Outreach, Training, Demon | 66.716 | eXtension Foundation EPA SA-2022-49 | - | 8,851 | - | - | - | 8,851 | - | - | - | - | - | - | - | - |
| Total U.S. Environmental Protection Agency | | | 317,218 | 1,237,685 | - | - | - | 1,108,947 | - | - | 19,272 | - | 109,466 | - | - | - |
| U.S. Department of Energy: | | | | | | | | | | | | | | | | |
| Thomas Jefferson Lab LTD 8/30/2021 | 81.000 | | - | 11,385 | - | - | - | 11,385 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Thomas Jefferson Lab - The Tagged DIS experiment (Gayoso) | 81.000 | POW20-D0554 | - | 638 | - | - | - | 638 | - | - | - | - | - | - | - | - |
| Los Alamos Nat'l Lab - Algorithm Development and Validation for EMS 2.0 | 81.000 | 560007 | - | 21,408 | - | - | - | 21,408 | - | - | - | - | - | - | - | - |
| Total ALN 81.000 | | | - | 33,431 | - | - | - | 33,431 | - | - | - | - | - | - | - | - |
| Univ of IL - Office of Science Financial Assistance Program | 81.049 | 090634-16917 | - | 111,985 | - | - | - | 111,985 | - | - | - | - | - | - | - | - |
| Univ of IL - Office of Science Financial Assistance Program | 81.049 | Univ of Illn 090634-16917 YR 5 (C) | - | 133,921 | - | - | - | 133,921 | - | - | - | - | - | - | - | - |
| Total ALN 81.049 | | | - | 245,906 | - | - | - | 245,906 | - | - | - | - | - | - | - | - |
| Los Alamos National Laboratory - Radiological Control Tech Trng | 81.123 | RP-21-054 | - | 43,000 | 43,000 | - | - | - | - | - | - | - | - | - | - | - |
| Los Alamos National Laboratory - LANL Radiological Control Tech | 81.123 | rp 22-051 | - | 30,873 | 30,873 | - | - | - | - | - | - | - | - | - | - | - |
| Total ALN 81.123 | | | - | 73,873 | 73,873 | - | - | - | - | - | - | - | - | - | - | - |
| Total U.S. Department of Energy | | | - | 353,210 | 73,873 | - | - | 279,337 | - | - | - | - | - | - | - | - |
| U.S. Department of Education: | | | | | | | | | | | | | | | | |
| Children's Hospital School - IDEA Project 0701/2017 | 84.000 | | - | 121,685 | - | - | - | - | - | - | 121,685 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| MS Department of Education/Office of Science Financial Assistance Program | 84.000 | 8200055979.000 | - | 542,223 | - | - | - | - | - | - | 542,223 | - | - | - | - | - |
| Mississippi Department of Education - U.S. Department of Education | 84.000 | 0 | - | 5,399 | - | - | - | - | - | - | - | - | 5,399 | - | - | - |
| Migrant Education State Grant Program | 84.000 | NJCB, Title VII Ch | - | 7,858 | - | - | - | 7,858 | - | - | - | - | - | - | - | - |
| Georgia Title VII-Chapter 2 Independent Living Program Evaluation | 84.000 | GA Title VII-Chapter 2 | - | 8,742 | - | - | - | 8,742 | - | - | - | - | - | - | - | - |
| AL Dept of Rehab Serv (AL DORS) | 84.000 | ADRS | - | 3,479 | - | - | - | 3,479 | - | - | - | - | - | - | - | - |
| Total ALN 84.000 | | | - | 689,386 | - | - | - | 20,079 | - | - | 542,223 | 121,685 | 5,399 | - | - | - |
| North Mississippi Education Consortium/Title I Grants to Local Educational Agencies | 84.010 | 8200044355.000 | - | 180,812 | - | - | - | - | - | - | 180,812 | - | - | - | - | - |
| North Mississippi Education Consortium/Title I Grants to Local Educational Agencies | 84.010 | 8200050769.000 | - | (83) | - | - | - | - | - | - | (83) | - | - | - | - | - |
| MDE - Title I Grants to Local Educational Agencies | 84.010 | FY21/2201/53206/12010316/CS-MS | - | 37,729 | - | - | - | 37,729 | - | - | - | - | - | - | - | - |
| MDE - Title I Grants to Local Educational Agencies | 84.010 | FY21/2201/53206/12010316/CS-MS | - | 406 | - | - | - | 406 | - | - | - | - | - | - | - | - |
| MDE - Title I Grants to Local Educational Agencies | 84.010 | FY21/2201/53206/12010316/CS-MS | - | 103 | - | - | - | 103 | - | - | - | - | - | - | - | - |
| MDE - Title I Grants to Local Educational Agencies | 84.010 | MDE FY22/2201/53206/12010316/CS | - | 1,831,901 | - | - | - | 1,831,901 | - | - | - | - | - | - | - | - |
| MDE - Title I Grants to Local Educational Agencies | 84.010 | MDE FY22/2201/53206/12010316/CS (C) | - | 349,315 | - | - | - | 349,315 | - | - | - | - | - | - | - | - |
| MDE - Title I Grants to Local Educational Agencies | 84.010 | MDE FY22/2201/53206/12010316/CS (C) | - | 181,352 | - | - | - | 181,352 | - | - | - | - | - | - | - | - |
| MDE - Title I Grants to Local Educational Agencies | 84.010 | MDE FY22/2201/53206/12010316/CS (C) | - | 412,491 | - | - | - | 412,491 | - | - | - | - | - | - | - | - |
| Total ALN 84.010 | | | - | 2,994,026 | - | - | - | 2,813,297 | - | - | 180,729 | - | - | - | - | - |
| MDE - Migrant Education State Grant Program | 84.011 | 18/1201038239/700000004512/001 | - | (181) | - | - | - | (181) | - | - | - | - | - | - | - | - |
| MDE - Migrant Education State Grant Program | 84.011 | 21/1201038239/6000002853/001 | - | 790,923 | - | - | - | 790,923 | - | - | - | - | - | - | - | - |
| Total ALN 84.011 | | | - | 790,742 | - | - | - | 790,742 | - | - | - | - | - | - | - | - |
| Special Education (IDEA) Cluster: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| MDE - Special Education Grants to States | 84.027 | 5308 SIGNED 8/13/21 | - | 2,726 | - | - | - | 2,726 | - | - | - | - | - | - | - | - |
| Aberdeen School District - Special Education Grants to States | 84.027 | 2021-10 | - | 678 | - | - | - | 678 | - | - | - | - | - | - | - | - |
| Calhoun County SD - Special Education Grants to States | 84.027 | 2021-15 | - | 1,596 | - | - | - | 1,596 | - | - | - | - | - | - | - | - |
| MDE - Special Education Grants to States | 84.027 | FY21 10/20/20 | - | 1 | - | - | - | 1 | - | - | - | - | - | - | - | - |
| Mississippi Department of Educ - Special Education Grants to States | 84.027 | 2021-2022 ESY | - | 483 | - | - | - | 483 | - | - | - | - | - | - | - | - |
| North Mississippi Education Consortium/Special Education - Preschool Grants | 84.173 | 8200055979.000 | - | 516,983 | - | - | - | - | - | - | 516,983 | - | - | - | - | - |
| North Mississippi Education Consortium/Special Education - Preschool Grants | 84.173 | 8200050769.000 | - | 48 | - | - | - | - | - | - | 48 | - | - | - | - | - |
| Total Special Education (IDEA) Cluster | | | - | 522,515 | - | - | - | 5,484 | - | - | 517,031 | - | - | - | - | - |
| Higher Education Institutional Aid | 84.031 | | - | 15,850,567 | 4,508,758 | - | 7,476,062 | - | - | 3,865,747 | - | - | - | - | - | - |
| TRIO Cluster: | | | | | | | | | | | | | | | | |
| TRIO Student Support Services | 84.042 | | - | 1,339,154 | 284,497 | - | 306,340 | 233,042 | - | 285,432 | - | - | 229,843 | - | - | - |
| TRIO Talent Search | 84.044 | | - | 423,940 | 307,939 | - | 116,001 | - | - | - | - | - | - | - | - | - |
| TRIO Upward Bound | 84.047 | | - | 1,479,656 | 430,174 | - | - | - | - | 1,049,482 | - | - | - | - | - | - |
| TRIO Educational Opportunity Centers | 84.066 | | - | 109,599 | - | - | 109,599 | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Delta Educational Opportunity Center - TRIO Educational Opportunity Centers | 84.066 | P066A160424 | - | 264,825 | - | 264,825 | - | - | - | - | - | - | - | - | - | - |
| TRIO McNair Post-Baccalaureate Achievement | 84.217 | | - | 840,330 | - | - | 282,026 | - | - | - | 313,702 | - | 244,602 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Special Education - Personnel Development to Improve Services | 84.217 | P217A170344 | - | 154,886 | - | 154,886 | - | - | - | - | - | - | - | - | - | - |
| Total TRIO Cluster | | | - | 4,612,390 | 1,022,610 | 419,711 | 813,966 | 233,042 | - | 1,334,914 | 313,702 | - | 474,445 | - | - | - |
| IM/STU Center of Excellence for Veteran Student Success | 84.116 | | - | 36,973 | - | - | - | - | - | - | - | - | - | - | - | - |
| Minority Science and Engineering Improvement | 84.120 | | - | 123,650 | 46,644 | - | 21,085 | - | - | 55,921 | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-through entity identifying number | Passed through to subrecipients | Total Federal Expenditures | Alcom 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 | University Press |
|--|-----------------------------------|--|---------------------------------|----------------------------|------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|------|------------------|
| MDRS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | 20-331-6000-111 | - | 22,238 | - | - | - | 22,238 | - | - | - | - | - | - | - | - |
| MDRS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | 20-331-6000-103 | - | 7,308 | - | - | - | 7,308 | - | - | - | - | - | - | - | - |
| MDRS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | 21-331-11000-132 | - | (311) | - | - | - | (311) | - | - | - | - | - | - | - | - |
| MDRS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | FY21 9/3/2020 | - | 338 | - | - | - | 338 | - | - | - | - | - | - | - | - |
| AL DORS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | C10870005 | - | 12,241 | - | - | - | 12,241 | - | - | - | - | - | - | - | - |
| MDRS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | MDRS 22-331-11000-132 | - | 11,917 | - | - | - | 11,917 | - | - | - | - | - | - | - | - |
| MDRS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | MDRS 22-337-2110-105 ACCESS | - | 56,464 | - | - | - | 56,464 | - | - | - | - | - | - | - | - |
| AL DORS - Rehabilitation Services Vocational Rehabilitation Grants to States | 84.126 | AL Dept of Rehab Services C20870005 | - | 34,123 | - | - | - | 34,123 | - | - | - | - | - | - | - | - |
| MS Department of Rehabilitation Services - U.S. Department of Education | 84.126 | 8006649 | - | 24,637 | - | - | - | - | - | - | - | - | 24,837 | - | - | - |
| Total ALN 84.126 | | | - | 169,155 | - | - | - | 144,318 | - | - | - | - | 24,837 | - | - | - |
| Rehabilitation Long-Term Training | 84.129 | | - | 279,846 | - | - | 133,719 | 146,127 | - | - | - | - | - | - | - | - |
| HEP-Continuing Education | 84.141 | | - | 55,688 | - | - | - | - | - | 55,688 | - | - | - | - | - | - |
| Rehabilitation Services Independent Living Services for Older Individuals Who are Blind | 84.177 | | - | 569,828 | - | - | - | 569,828 | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| Commonwealth of VA, Rehabilitation Services Independent Living Services for Older Individuals Who are B | 84.177 | 2020-63 | - | 5,026 | - | - | - | 5,026 | - | - | - | - | - | - | - | - |
| Commonwealth of VA, Rehabilitation Services Independent Living Services for Older Individuals Who are B | 84.177 | VA, Dept for Blind/Vision 2022-04 | - | 6,403 | - | - | - | - | - | - | - | - | - | - | - | - |
| NJ Commission for the Blind - Rehabilitation Services Independent Living Services for Older Individuals Wh | 84.177 | NJ Commission for the Blind 2022-02 | - | 15,810 | - | - | - | 15,810 | - | - | - | - | - | - | - | - |
| GVRA - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind | 84.177 | GVRA 41200-610-9000010508 | - | 13,043 | - | - | - | 13,043 | - | - | - | - | - | - | - | - |
| Total ALN 84.177 | | | - | 610,110 | - | - | - | 610,110 | - | - | - | - | - | - | - | - |
| Mississippi State Department of Health - Special Education-Grants for Infants and Families | 84.181 | AWD-000468 | - | 14 | - | - | - | - | - | - | - | - | 14 | - | - | - |
| Mississippi State Department of Health - Special Education-Grants for Infants and Families | 84.181 | H181A70034 | - | 118,704 | - | - | - | - | - | - | - | 118,704 | - | - | - | - |
| State of Mississippi Department of HealthSpecial Education-Grants for Infants and Families | 84.181 | SG-419 R8 | - | 176,495 | - | - | - | - | - | 176,495 | - | - | - | - | - | - |
| MSDH - Special Education-Grants for Infants and Families | 84.181 | SG-910-R3 (H181A180034) | - | 3,920 | - | - | - | 3,920 | - | - | - | - | - | - | - | - |
| MSDH - Special Education-Grants for Infants and Families | 84.181 | MSDH SG-910-R4 | - | 63,399 | - | - | - | 63,399 | - | - | - | - | - | - | - | - |
| MS State Dept. of Health - Special Education-Grants for Infants and Families | 84.181 | MSDH SG-181-R5 | - | 146,712 | - | - | - | 146,712 | - | - | - | - | - | - | - | - |
| Total ALN 84.181 | | | - | 511,244 | - | - | - | 216,031 | - | - | - | 176,495 | 118,718 | - | - | - |
| Charter Schools | 84.282 | | - | 601,088 | 601,088 | - | - | - | - | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | | |
| RMC Research Corporation/Comprehensive Centers | 84.283 | S283B190023 | - | 224,154 | - | - | - | - | - | 224,154 | - | - | - | - | - | - |
| Twenty-First Century Community Learning Centers | 84.287 | Columbus Municipal SOAR 9/10/18 | - | 5,941 | - | - | - | 5,941 | - | - | - | - | - | - | - | - |
| Mississippi Department of Education - U.S. Department of Education | 84.287 | 22/101038250/7592/012 | - | 42,837 | - | - | - | - | - | - | - | - | 42,837 | - | - | - |
| Total ALN 84.287 | | | - | 48,778 | - | - | | | | | | | | | | |

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|--|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|------|------------------|
| Centers for Medicare & Medicaid Services - U.S. Dept of Health and Human Services | 93.000 | 8006770.000 | - | 110,141 | - | - | - | - | - | - | - | 110,141 | - | - | - |
| Assoc of Univ Centers on Disabilities - U.S. Dept of Health and Human Services | 93.000 | 8006222 | - | 1,787 | - | - | - | - | - | - | - | 1,787 | - | - | - |
| ACHAPNP Grant #20 | 93.000 | ACHAPNP Grant #20 | - | 2,988 | - | - | - | 2,988 | - | - | - | - | - | - | - |
| Total ALN 93.000 | | | - | 806,632 | - | - | - | 172,839 | - | 24,383 | - | 477,453 | - | - | - |
| National Organizations of State and Local Officials | 93.011 | Delta Health Alliance/PNP 7/8/2021 | - | 301,742 | - | - | - | 301,742 | - | - | - | - | - | - | - |
| Delta Health Alliance - The Mississippi RIVER Grant Project | 93.011 | G3ZHS42599 | - | 2,500 | - | - | - | - | - | 2,500 | - | - | - | - | - |
| Total ALN 93.011 | | | - | 304,242 | - | - | - | 301,742 | - | 2,500 | - | - | - | - | - |
| Mississippi State Department of Health - Hospital Preparedness Program (HPP) and Public Health Emerg | 93.074 | 1 NU60TP921937-01-SUPP | - | 48,105 | - | - | - | - | - | - | - | 48,105 | - | - | - |
| Mississippi State Department of Health - Hospital Preparedness Program (HPP) and Public Health Emerg | 93.074 | SG-757-R5 | - | 200,083 | - | - | - | - | - | - | - | 200,083 | - | - | - |
| Total ALN 93.074 | | | - | 248,188 | - | - | - | - | - | - | - | 248,188 | - | - | - |
| MDAC - Food and Drug Administration Research | 93.103 | MDAC CTD 9/2/2020 | - | 1,819 | - | - | - | 1,819 | - | - | - | - | - | - | - |
| MDAC - Food and Drug Administration Research | 93.103 | MDAC SIGNED 8/13/21 | - | 144,083 | - | - | - | 144,083 | - | - | - | - | - | - | - |
| Total ALN 93.103 | | | - | 145,902 | - | - | - | 145,902 | - | - | - | - | - | - | - |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | UK2MC31456 | 1,744,235 | 3,180,710 | - | - | - | - | - | - | - | 3,180,710 | - | - | - |
| Maternal and Child Health Federal Consolidation Programs | 93.110 | 5 U2DMC32394-03-00 | - | 11,773 | - | - | - | - | - | - | - | 11,773 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi Department of Mental Health - Maternal and Child Health Federal Consolidated Programs | 93.110 | 8300-HRSA-UJMC | 62,500 | 512,790 | - | - | - | - | - | - | - | 512,790 | - | - | - |
| University of Arkansas - U.S. Dept of Health and Human Services | 93.110 | fs4980 | - | 4,837 | - | - | - | - | - | - | - | 4,837 | - | - | - |
| Total ALN 93.110 | | | 1,806,735 | 3,710,110 | - | - | - | - | - | - | - | 3,705,273 | - | - | - |
| Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program | 93.117 | | - | 381,114 | - | - | - | - | - | - | - | 381,114 | - | - | - |
| Nurse Anesthetist Traineeship | 93.124 | | - | 26,995 | - | - | - | - | - | - | - | 26,995 | - | - | - |
| Delta THRIVE | 93.137 | | - | 67,409 | - | - | - | - | - | 67,409 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Vanderbilt University Medical Center - HIV-Related Training and Technical Assistance | 93.145 | VUMC6773 | - | 210,742 | - | - | - | - | - | - | - | 210,742 | - | - | - |
| Coordinated Services and Access to Research for Women, Infants, Children, and Youth | 93.153 | H12H424622 | - | 200,694 | - | - | - | - | - | - | - | 200,694 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MSDH - Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Preven | 93.197 | MSDH SG-2177 | - | 4,402 | - | - | - | 4,402 | - | - | - | - | - | - | - |
| Telehealth Programs | 93.211 | | 388,367 | 2,320,873 | - | - | - | - | - | - | - | 2,320,873 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MS Alliance Boys&Girls Club - Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program | 93.235 | CONTRACT DTD 01/27/2017 | - | 14,979 | - | - | - | 14,979 | - | - | - | - | - | - | - |
| Mississippi State Department of Health - Grants to States to Support Oral Health Workforce Activities | 93.236 | SG-1125 | - | 13,199 | - | - | - | - | - | - | - | 13,199 | - | - | - |
| Substance Abuse and Mental Health Services_Projects of Regional and National Significance | 93.242 | | - | 492,128 | - | - | - | - | - | - | - | 492,128 | - | - | - |
| Substance Abuse and Mental Health Services_Projects of Regional and National Significance | 93.242 | | - | 517,991 | - | - | - | - | - | - | - | 517,991 | - | - | - |
| Total ALN 93.242 | | | - | 1,010,119 | - | - | - | - | - | - | - | 1,010,119 | - | - | - |
| Substance Abuse and Mental Health Services_Projects of Regional and National Significance | 93.243 | | - | 228,710 | - | - | - | 178,795 | - | 47,002 | - | 2,913 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MDMH - Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | 6391-MGLS-02 | - | 9,611 | - | - | - | 9,611 | - | - | - | - | - | - | - |
| MDMH - Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | 6391-MGLS-03 | - | 404,271 | - | - | - | 404,271 | - | - | - | - | - | - | - |
| Mississippi Division of Medicaid - U.S. Dept of Health and Human Services | 93.243 | 8006693.000 | - | 240,260 | - | - | - | - | - | - | - | 240,260 | - | - | - |
| Mississippi Department of Mental Health - U.S. Dept of Health and Human Services | 93.243 | 8155-CYS-USM-21 | - | 25 | - | - | - | - | - | - | - | 25 | - | - | - |
| Mississippi Department of Mental Health - U.S. Dept of Health and Human Services | 93.243 | 9000-CYS-USM-01 | - | 254,768 | - | - | - | - | - | - | - | 254,768 | - | - | - |
| Mississippi Department of Mental Health - U.S. Dept of Health and Human Services | 93.243 | 8155-CYS-USM-22 | - | 66,616 | - | - | - | - | - | - | - | 66,616 | - | - | - |
| Total ALN 93.243 | | | - | 1,204,261 | - | - | - | 592,677 | - | 47,002 | - | 2,913 | - | - | - |
| Advanced Nursing Education Grant Program | 93.247 | | - | 611,979 | - | - | - | - | - | - | - | 974 | - | - | - |
| Poison Center Support and Enhancement Grant Program | 93.253 | | - | 204,317 | - | - | - | - | - | - | - | 204,317 | - | - | - |
| Poison Center Support and Enhancement Grant Program | 93.253 | | - | (44) | - | - | - | - | - | - | - | (44) | - | - | - |
| Total ALN 93.253 | | | - | 204,273 | - | - | - | - | - | - | - | 204,273 | - | - | - |
| Occupational Safety and Health Program | 93.262 | | - | 55,649 | - | - | - | 55,649 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Alcohol Research Programs | 93.273 | | - | 17,008 | - | - | - | - | - | - | - | 17,008 | - | - | - |
| Drug-Free Communities Support Program Grants | 93.276 | | - | 97,981 | - | - | - | 97,981 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Centers for Disease Control and Prevention_Investigations and Technical Assistance | 93.283 | 19-09 | - | 4,745 | - | - | - | - | - | - | - | 4,745 | - | - | - |
| Centers for Disease Control and Prevention_Investigations and Technical Assistance | 93.283 | GENFD0002020418 | - | 4,485 | - | - | - | - | - | - | - | 4,485 | - | - | - |
| Centers for Disease Control and Prevention_Investigations and Technical Assistance | 93.283 | 20-18-R1 | - | 19,875 | - | - | - | - | - | - | - | 19,875 | - | - | - |
| Total ALN 93.283 | | | - | 29,105 | - | - | - | - | - | - | - | 29,105 | - | - | - |
| Obesity Health Disparities Center | 93.307 | 000517032-SP002 | - | 6,439 | - | - | 6,439 | - | - | - | - | - | - | - | - |
| Trans-NIH Research Support | 93.310 | 00627042-SP031-SC004 | - | 31,085 | - | - | - | 31,085 | - | - | - | - | - | - | - |
| Trans-NIH Research Support | 93.310 | Pxyis CTD 11-30-2021 | - | 73,959 | - | - | - | 73,959 | - | - | - | - | - | - | - |
| Total ALN 93.310 | | | - | 105,024 | - | - | - | 105,024 | - | - | - | - | - | - | - |
| Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas | 93.319 | | 103,913 | 1,013,234 | - | - | - | 1,013,234 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi State Department of Health - Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | SG-2155 | - | 345,640 | - | - | - | - | - | - | - | 345,640 | - | - | - |
| Carolinas Healthcare System - Sickle Cell Treatment Demonstration Program | 93.365 | 3000301054 (A17-0142-S006) | - | 80,401 | - | - | - | - | - | - | - | 80,401 | - | - | - |
| University of Alabama at Birmingham - Sickle Cell Treatment Demonstration Program | 93.365 | 000532208-SC008 | - | 57,179 | - | - | - | - | - | - | - | 57,179 | - | - | - |
| Total ALN 93.365 | | | - | 137,580 | - | - | - | - | - | - | - | 137,580 | - | - | - |
| Childrens Hospital of Philadelphia - Cancer Treatment Research | 93.395 | U10CA180886 | - | 25,033 | - | - | - | - | - | - | - | 25,033 | - | - | - |
| Gynecological Group Headquarters - Cancer Treatment Research | 93.395 | AWD-000454 | - | 152 | - | - | - | - | - | - | - | 152 | - | - | - |
| University of Texas Health Science Center at Houston - Cancer Treatment Research | 93.395 | AWD-000463 | - | 20 | - | - | - | - | - | - | - | 20 | - | - | - |
| National Institute of Health - Cancer Treatment Research | 93.395 | 5U10CA180886-07 | - | 1,238 | - | - | - | - | - | - | - | 1,238 | - | - | - |
| Public Health Institute - Cancer Treatment Research | 93.395 | AR03221 | - | 31,001 | - | - | - | - | - | - | - | 31,001 | - | - | - |
| Total ALN 93.395 | | | - | 57,444 | - | - | - | - | - | - | - | 57,444 | - | - | - |
| Assoc of Univ Centers on Disabilities - U.S. Dept of Health and Human Services | 93.421 | 31-21-8814 | - | 25,673 | - | - | - | - | - | - | - | 25,673 | - | - | - |
| Assoc of Univ Centers on Disabilities - U.S. Dept of Health and Human Services | 93.421 | 21-8814-22 | - | 29,267 | - | - | - | - | - | - | - | 29,267 | - | - | - |
| Total ALN 93.421 | | | - | 54,940 | - | - | - | - | - | - | - | 54,940 | - | - | - |
| Chronic Disease Quality Improvement | 93.426 | 5NJS8DP006546-02-00 | - | 1,600 | 1,600 | - | - | - | - | - | - | - | - | - | - |
| ACL National Institute on Disability, Independent Living, and Rehabilitation Research | 93.433 | | 36,195 | 769,438 | - | - | - | 769,438 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi Department of Rehabilitative Services - Telehealth Programs | 93.464 | ACL Assistive Technology | - | 14,155 | - | - | - | 14,155 | - | - | - | - | - | - | - |
| Mississippi Department of Rehabilitative Services - ACL Assistive Technology | 93.464 | MDRS 22-331-1600-010 ProjStart 2022 | - | 24,074 | - | - | - | 24,074 | - | - | - | - | - | - | - |
| Total ALN 93.464 | | | - | 38,229 | - | - | - | 38,229 | - | - | - | - | - | - | - |
| Department of Health and Human Services - Community Project Funding/Congressionally Directed Spending | 93.493 | AWD-001287 | - | 8,348 | - | - | - | - | - | - | - | 8,348 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| COVID-19 Health Resources and Services Admin. - U.S. Dept of Health and Human Services | 93.498 | 8006673.000 | - | 13,110 | - | - | - | - | - | - | - | 13,110 | - | - | - |
| Family to Family Health Information Centers | 93.504 | | - | 71,298 | - | - | - | - | - | - | - | 71,298 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi Department of Human Services - Temporary Assistance for Needy Families | 93.558 | MDHS 6021535 / 6021536 | - | 360,648 | - | - | - | 360,648 | - | - | - | - | - | - | - |
| Mississippi Department of Human Services - Temporary Assistance for Needy Families | 93.558 | TANF 2021 | - | 1,829,729 | - | - | - | - | - | - | - | - | 1,829,729 | - | - |
| Total ALN 93.558 | | | - | 2,190,377 | - | - | - | 360,648 | - | - | - | - | 1,829,729 | - | - |
| CCDF Cluster: | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | |
| North Mississippi Education Consortium - Child Care and Development Block Grant | 93.575 | 6023851-852-853 | - | 38,909 | - | - | - | - | - | - | 38,909 | - | - | - | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing 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 Southern Mississippi | IHL Executive Office | MCVS | University Press |
|---|-----------------------------------|--|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|------------------------------------|----------------------|-----------|------------------|
| North Mississippi Education Consortium - Child Care and Development Block Grant | 93.575 | NCHD-Eunice Kennedy Shriver | - | 395,903 | - | - | - | - | - | - | 395,903 | - | - | - | - |
| Mississippi Department of Human Services - U.S. Dept of Health and Human Services | 93.575 | 6020677-6020678 | - | 380,841 | - | - | - | - | - | - | - | 380,841 | - | - | - |
| Mississippi Department of Human Services - U.S. Dept of Health and Human Services | 93.575 | 6022902 / 6022903 | - | 283,758 | - | - | - | - | - | - | - | 283,758 | - | - | - |
| Mississippi Department of Human Services - U.S. Dept of Health and Human Services | 93.575 | 6022888 / 6022892 | - | 1,130,433 | - | - | - | - | - | - | - | 1,130,433 | - | - | - |
| Mississippi Department of Human Services - Child Care and Development Block Grant | 93.575 | MDHS 8200061554 | - | 89,154 | - | - | - | 89,154 | - | - | - | - | - | - | - |
| Mississippi Department of Human Services - Child Care and Development Block Grant | 93.575 | MDHS 8200059390 | - | 510,205 | - | - | - | 510,205 | - | - | - | - | - | - | - |
| Mississippi Department of Human Services - Child Care and Development Block Grant | 93.575 | MDHS 8200061553 | - | 1,571 | - | - | - | 1,571 | - | - | - | - | - | - | - |
| Mississippi Department of Human Services - Child Care and Development Block Grant | 93.575 | MDHS 8200061551 | - | 1,628 | - | - | - | 1,628 | - | - | - | - | - | - | - |
| Total CDCF Cluster | | | - | 2,831,802 | - | - | - | 602,558 | - | - | 434,212 | - | 1,795,032 | - | - |
| Head Start Cluster: | | | | | | | | | | | | | | | |
| Head Start | 93.600 | | 2,275,633 | 5,284,692 | - | - | - | 4,884,296 | - | 400,396 | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| COVID-19 Mississippi Department of Human Services - U.S. Dept of Health and Human Services | 93.600 | 8002878 | - | 33 | - | - | - | - | - | - | - | 33 | - | - | - |
| Total Head Start Cluster | | | 2,275,633 | 5,284,725 | - | - | - | 4,884,296 | - | 400,396 | - | 33 | - | - | - |
| Assets for Independence Demonstration Program | 93.602 | | - | 4,798 | - | - | - | 4,798 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi Department of Mental Health - Developmental Disabilities Basic Support and Advocacy Grants | 93.630 | 4680-DD194-E | - | (202) | - | - | - | - | - | - | - | (202) | - | - | - |
| MS Council on Developmental Disabilities - U.S. Dept of Health and Human Services | 93.630 | 4705-DD21-ED | - | 68,334 | - | - | - | - | - | - | - | 68,334 | - | - | - |
| MS Council on Developmental Disabilities - U.S. Dept of Health and Human Services | 93.630 | 8006563 | - | (38) | - | - | - | - | - | - | - | (38) | - | - | - |
| MS Council on Developmental Disabilities - U.S. Dept of Health and Human Services | 93.630 | 8006840 | - | 12,887 | - | - | - | - | - | - | - | 12,887 | - | - | - |
| Total ALN 93.630 | | | - | 80,981 | - | - | - | - | - | - | - | (202) | - | - | - |
| Mississippi State Department of Health - U.S. Dept of Health and Human Services | 93.631 | SG 324 R5 | - | 77,633 | - | - | - | - | - | - | - | 77,633 | - | - | - |
| University Centers for Excellence in Developmental Disabilities Education, Research, and Service | 93.632 | | - | 654,380 | - | - | - | - | - | - | - | 654,380 | - | - | - |
| COVID-19 University Centers for Excellence in Developmental Disabilities Education, Research, and Service | 93.632 | | - | 48,266 | - | - | - | - | - | - | - | 48,266 | - | - | - |
| Total ALN 93.632 | | | - | 702,646 | - | - | - | - | - | - | - | 702,646 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| ACA - Reinvestment of Civil Money Penalties to Benefit Nursing Home Residents | 93.636 | DTD 8/28/20 | - | 47,305 | - | - | - | 47,305 | - | - | - | - | - | - | - |
| Mental and Behavioral Health Education and Training Grants | 93.732 | | - | 4,853 | - | - | - | - | - | - | - | 4,853 | - | - | - |
| Mental and Behavioral Health Education and Training Grants | 93.732 | | - | 355,123 | - | - | - | - | - | - | - | 355,123 | - | - | - |
| Mental and Behavioral Health Education and Training Grants | 93.732 | | - | 173,907 | - | - | - | - | - | - | - | 173,907 | - | - | - |
| Mental and Behavioral Health Education and Training Grants | 93.732 | | - | 114,058 | - | - | - | - | - | - | - | 114,058 | - | - | - |
| Total ALN 93.732 | | | - | 647,941 | - | - | - | - | - | - | - | 533,883 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| PPHF- Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention i | 93.738 | MS Div of Medicaid DTD 8/28/20 | - | 31,790 | - | - | - | 31,790 | - | - | - | - | - | - | - |
| Opioid STR | 93.788 | | - | 379,943 | - | - | - | 379,943 | - | - | - | - | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| MDMH - Opioid STR | 93.788 | 7B33-SORE21-MSU-MCRR | - | 11,343 | - | - | - | 11,343 | - | - | - | - | - | - | - |
| MDMH - Opioid STR | 93.788 | MDMH 7C33-SOR2-MSU-MCRR | - | 15,630 | - | - | - | 15,630 | - | - | - | - | - | - | - |
| Total ALN 93.788 | | | - | 406,916 | - | - | - | 406,916 | - | - | - | - | - | - | - |
| Capacity Building Assistance (CBA) for High-Impact HIV Prevention | 93.834 | CDC-RFA-PS19-1904 | - | 75,798 | - | - | - | - | - | - | - | 75,798 | - | - | - |
| Cardiovascular Diseases Research | 93.837 | | - | (1,167) | - | - | - | - | - | - | - | (1,167) | - | - | - |
| Aging Research | 93.866 | | - | (264) | - | - | - | - | - | - | - | (264) | - | - | - |
| Grants for Primary Care Training and Enhancement | 93.884 | | - | 196,841 | - | - | - | - | - | - | - | 196,841 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi State Department of Health - National Bioterrorism Hospital Preparedness Program | 93.889 | LOCK-IT-100 | - | 65,914 | - | - | - | - | - | - | - | 65,914 | - | - | - |
| Mississippi State Department of Health - National Bioterrorism Hospital Preparedness Program | 93.889 | 1NU0TP2201-01 | - | (889) | - | - | - | - | - | - | - | (889) | - | - | - |
| Mississippi State Department of Health - National Bioterrorism Hospital Preparedness Program | 93.889 | AWD-000851 | - | 64,871 | - | - | - | - | - | - | - | 64,871 | - | - | - |
| Mississippi State Department of Health - National Bioterrorism Hospital Preparedness Program | 93.889 | UMMC Base (SG-320) | - | 494,628 | - | - | - | - | - | - | - | 494,628 | - | - | - |
| Total ALN 93.889 | | | - | 624,524 | - | - | - | - | - | - | - | 624,524 | - | - | - |
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | 93.898 | | - | 802,081 | - | - | - | - | - | - | - | 802,081 | - | - | - |
| Rural Health Care Services Outreach, Network Development and Small Health Care Provider Quality Improv | 93.912 | | - | 32,471 | - | - | - | - | - | - | - | 32,471 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi State Department of Health - Grants to States for Operation of State Offices of Rural Health | 93.913 | MSDH SG-442-R6 | - | 17,295 | - | - | - | 17,295 | - | - | - | - | - | - | - |
| AIDS United - HIV Emergency Relief Project Grants | 93.914 | U69HA31067 | - | 83 | - | - | - | - | - | - | - | 83 | - | - | - |
| Mississippi State Department of Health - HIV Care Formula Grants | 93.917 | X07HA00036 | - | 324,787 | - | - | - | - | - | - | - | 324,787 | - | - | - |
| Mississippi State Department of Health - HIV Care Formula Grants | 93.917 | X07HA00036 | - | 390,271 | - | - | - | - | - | - | - | 390,271 | - | - | - |
| Total ALN 93.917 | | | - | 715,058 | - | - | - | - | - | - | - | 715,058 | - | - | - |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | - | 226,401 | - | - | - | - | - | - | - | 226,401 | - | - | - |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | - | 403,887 | - | - | - | - | - | - | - | 403,887 | - | - | - |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | - | 29 | - | - | - | - | - | - | - | 29 | - | - | - |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | - | 15 | - | - | - | - | - | - | - | 15 | - | - | - |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | - | 115,780 | - | - | - | - | - | - | - | 115,780 | - | - | - |
| Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | 93.918 | | - | 128,782 | - | - | - | - | - | - | - | 128,782 | - | - | - |
| Total ALN 93.918 | | | - | 874,894 | - | - | - | - | - | - | - | 874,894 | - | - | - |
| Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants | 93.924 | | - | 238,035 | - | - | - | - | - | - | - | 238,035 | - | - | - |
| Passed through from: | | | | | | | | | | | | | | | |
| Mississippi State Department of Health - Cooperative Agreements to Support State-Based Safe Motherhood | 93.946 | AWD-000421 | - | 2,315 | - | - | - | - | - | - | - | 2,315 | - | - | - |
| Mississippi State Department of Health - Cooperative Agreements to Support State-Based Safe Motherhood | 93.946 | 92-882-4473 | - | 45,479 | - | - | - | - | - | - | - | 45,479 | - | - | - |
| Total ALN 93.946 | | | - | 47,794 | - | - | - | - | - | - | - | 47,794 | - | - | - |
| Substance Abuse Prevention Grant 22 | 93.959 | 7438-20-SABG-PREV-06 | - | 82,932 | 82,932 | - | - | - | - | - | - | - | - | - | - |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 7456-20SABG-PREV-MSU-05 | - | 519 | - | - | - | 519 | - | - | - | - | - | - | - |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | MDMH 7456-21SABG-PREV-MSU-05 | - | 35,158 | - | - | - | 35,158 | - | - | - | - | - | - | - |
| Total ALN 93.959 | | | - | 118,609 | 82,932 | - | - | 35,677 | - | - | - | - | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | AWD-000396 | - | (83) | - | - | - | - | - | - | - | (83) | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | B04MC33948 | - | 45,272 | - | - | - | - | - | - | - | 45,272 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | SG-277(6) | - | 123,927 | - | - | - | - | - | - | - | 123,927 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | B04MC29317 | - | 57,464 | - | - | - | - | - | - | - | 57,464 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | SG-1014-R2 | - | 52,504 | - | - | - | - | - | - | - | 52,504 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | SG-1012-R2 | - | 50,088 | - | - | - | - | - | - | - | 50,088 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | 92-882-4473 | - | 51,552 | - | - | - | - | - | - | - | 51,552 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | SG-1051-R3 | - | 41,435 | - | - | - | - | - | - | - | 41,435 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | SG743 | - | 157,177 | - | - | - | - | - | - | - | 157,177 | - | - | - |
| Mississippi State Department of Health - Maternal and Child Health Services Block Grant to the States | 93.994 | | - | 550 | - | - | - | - | - | - | - | 550 | - | - | - |
| Total ALN 93.994 | | | - | 579,886 | - | - | - | - | - | - | - | 579,336 | - | - | - |
| Total U.S. Department of Health and Human Services | | | 4,610,843 | 30,937,032 | 84,532 | - | 6,439 | 9,703,379 | - | 494,688 | 481,214 | 14,090,105 | 4,246,946 | 1,829,729 | - |
| Corporation for Community and National Service: | | | | | | | | | | | | | | | |
| State Commissions | 94.003 | | - | 385,182 | - | - | - | - | - | - | - | - | - | 385,182 | - |
| AmeriCorps | 94.006 | | 2,401,550 | 2,401,550 | - | - | - | - | - | - | - | - | - | 2,401,550 | - |
| Passed through from: | | | | | | | | | | | | | | | |
| US CNCS/Jumpstart for Young Children/AmeriCorps | 94.006 | CFDA94.006JSSITE#233 | - | 64,071 | - | - | - | - | - | - | 64,071 | - | - | - | - |
| Total ALN 94.006 | | | 2,401,550 | 2,465,621 | - | - | - | - | - | - | 64,071 | - | - | - | 2,401,550 |
| Commission Investment Fund | 94.009 | | - | 150,332 | - | - | - | - | - | - | - | - | - | 150,332 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

| | Federal Assistance Listing 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 | University Press |
|---|-----------------------------------|---|---------------------------------|----------------------------|-------------------------|------------------------|--------------------------|------------------------------|----------------------------------|-------------------------------------|---------------------------|--|------------------------------------|----------------------|--------------|------------------|
| Federal Grants/Pass-Through Grantor/Program or Cluster Title | | | | | | | | | | | | | | | | |
| US CNCS/Volunteers in Service to America | 94.013 | | | 110,582 | - | - | - | - | - | - | 110,582 | - | - | - | - | - |
| Volunteer Generation Fund | 94.021 | | | 83,353 | - | - | - | - | - | - | - | - | - | - | 83,353 | - |
| Total Corporation for Community and National Service | | | | 2,401,550 | 3,195,070 | - | - | - | - | - | 174,653 | - | - | - | 3,020,417 | - |
| U.S. Department of Homeland Security: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| Texas A & M - U.S. Department of Homeland Security | 97.005 | 44-100182 | - | 375,298 | - | - | - | - | - | - | - | - | 375,298 | - | - | - |
| Texas A & M - U.S. Department of Homeland Security | 97.005 | 44-100200 | - | 1,712,341 | - | - | - | - | - | - | - | - | 1,712,341 | - | - | - |
| Total ALN 97.005 | | | | 2,087,639 | - | - | - | - | - | - | - | - | 2,087,639 | - | - | - |
| By en | 97.024 | UWNCM Phase 38 LRO 519600-012 | | 3,184 | - | - | - | 3,184 | - | - | - | - | - | - | - | - |
| US DHS/Mississippi Emergency Management Agency/Disaster Grants - Public Assistance | 97.036 | FEMA-4598-DR-MS | | 51,840 | - | - | - | - | - | - | 51,840 | - | - | - | - | - |
| MS Emergency Management Agency - U. S. Department of Homeland Security | 97.036 | FEMA | | 1,109,007 | - | - | - | - | - | - | - | - | 1,109,007 | - | - | - |
| Total ALN 97.036 | | | | 1,160,847 | - | - | - | - | - | - | 51,840 | - | 1,109,007 | - | - | - |
| Homeland Security Grant Program | 97.067 | 20CC600 | | 6,542 | - | - | - | 6,542 | - | - | - | - | - | - | - | - |
| Homeland Security Research, Development, Testing, Demonstration of Technologies Related to Nuclear Th | 97.077 | | | 29,739 | - | - | - | - | - | - | - | 29,739 | - | - | - | - |
| Rural Emergency Medical Communications Demonstration Project | 97.120 | | | (965) | - | - | - | - | - | - | - | (965) | - | - | - | - |
| Rural Emergency Medical Communications Demonstration Project | 97.120 | | | 703,356 | - | - | - | - | - | - | - | 703,356 | - | - | - | - |
| Total ALN 97.120 | | | | 702,371 | - | - | - | - | - | - | - | 702,371 | - | - | - | - |
| Total U.S. Department of Homeland Security | | | | 3,990,322 | - | - | - | 9,726 | - | - | 51,840 | 732,110 | 3,196,646 | - | - | - |
| U.S. Agency for International Development: | | | | | | | | | | | | | | | | |
| Passed through from: | | | | | | | | | | | | | | | | |
| American Councils - Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Econo | 98.000 | Central Asia University Partnership Pgm | | 18,336 | - | - | - | 18,336 | - | - | - | - | - | - | - | - |
| RTI International - USAID Foreign Assistance for Programs Overseas | 98.001 | 1-330-0217315-65809L | | 396,124 | - | - | - | 396,124 | - | - | - | - | - | - | - | - |
| FM 380 - USAID Foreign Assistance for Programs Overseas | 98.001 | 360PNP P021001031 | | 61,991 | - | - | - | 61,991 | - | - | - | - | - | - | - | - |
| RTI International - USAID Foreign Assistance for Programs Overseas | 98.001 | RTIPNP LETTER DTD 10/9/2021 | | 250,244 | - | - | - | 250,244 | - | - | - | - | - | - | - | - |
| Total ALN 98.001 | | | | 708,359 | - | - | - | 708,359 | - | - | - | - | - | - | - | - |
| Total U.S. Agency for International Development | | | | 726,695 | - | - | - | 726,695 | - | - | - | - | - | - | - | - |
| Total Other Federal Programs (including ARRA) | | | | 15,542,151 | 327,560,232 | 27,232,481 | 10,655,385 | 50,542,798 | 91,284,160 | 4,496,424 | 17,819,661 | 51,996,034 | 18,251,269 | 47,132,972 | 5,022,385 | 106,246 |
| Total Expenditures of Federal Awards | | | | \$ 57,974,406 | \$ 1,196,451,018 | \$ 67,384,539 | \$ 32,403,848 | \$ 140,216,082 | \$ 361,989,063 | \$ 21,270,028 | \$ 34,904,039 | \$ 203,357,075 | \$ 110,399,530 | \$ 216,377,766 | \$ 5,022,385 | \$ 3,020,417 |

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022**

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 the State of Mississippi Institutions of Higher Learning (the IHL System) for the year ended June 30, 2022. 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. The outstanding loan balances and the allowance for uncollectible amounts for the loan programs at June 30, 2022, are presented in Note 4 to the financial statements.
- For purposes of this schedule, loans made to students under the Federal Direct Student Loan Program (ALN #84.268) are presented as federal expenditures. Neither the funds advanced to students, nor the outstanding loan balance is included in the IHL System's financial statements since the loans are made and subsequently collected by private lending institutions and/or the federal government.

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.

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022**

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, 2022, the IHL System processed the following amount of new loans under the Federal Direct Lending Program.

| ALN Number | Program Name | Loan Expenditures |
|-------------------|------------------------|--------------------------|
| 84.268 | Federal Direct Lending | \$431,798,875 |

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, 2022 under the Federal Perkins Loan (Perkins), Health Professions Student Loans (HPSL) and Nursing Faculty Loan (NFLP) programs were as follows:

| | <u>Perkins (84.038)</u> | <u>HPSL (93.342)</u> | <u>NFLP (93.264)</u> |
|-------------------------------|--------------------------------|-----------------------------|-----------------------------|
| Beginning loan balances | \$ 34,380,380 | \$ 2,491,686 | \$ 1,280,518 |
| New loans issued | - | 346,698 | 71,820 |
| Federal capital contributions | - | - | - |
| Administrative cost allowance | - | - | - |
| Total | \$ 34,380,380 | \$ 2,838,384 | \$ 1,352,338 |
| Outstanding loan balances | \$ 26,728,332 | \$ 2,466,309 | \$ 1,270,057 |

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

| | | | | |
|---|-------------|-----|-------------|---------------|
| Material weakness(es) identified? | <u>X</u> | Yes | <u> </u> | No |
| Significant deficiency(ies) identified that are not considered to be material weaknesses? | <u> </u> | Yes | <u>X</u> | None reported |
| Noncompliance material to financial statements noted? | <u> </u> | Yes | <u>X</u> | No |

Federal Awards:

Internal control over major programs:

| | | | | |
|---|----------|-----|-------------|---------------|
| Material weakness(es) identified? | <u>X</u> | Yes | <u> </u> | No |
| Significant deficiency(ies) identified that are not considered to be material weaknesses? | <u>X</u> | Yes | <u> </u> | None reported |

Type of auditors’ report issued on compliance for major programs: Unmodified

| | | | | |
|---|----------|-----|-------------|----|
| Any audit findings disclosed that are required to be reported in accordance with <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance)? | <u>X</u> | Yes | <u> </u> | No |
|---|----------|-----|-------------|----|

Identification of Major Programs:

| Name of Federal Program or Cluster | ALN Number(s) |
|--|--|
| COVID-19 Education Stabilization Fund | 84.425 C, D, E, F, J, M, U |
| Student Financial Assistance Cluster | 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 84.408, 93.342, 93.264 |
| Smith-Lever Funding | 10.511 |
| Supplemental Nutrition Assistance Program Cluster | 10.561 |
| National Food Service Management Institute Administration and Staffing Grant | 10.587 |
| Office for Coastal Management | 11.473 |
| Highway Planning and Construction Cluster | 20.205 |
| Formula Grants for Rural Areas and Tribal Transit Program | 20.509 |
| TRIO Cluster | 84.042, 84.044, 84.047, 84.066, 84.217 |
| Maternal and Child Health Federal Consolidation Programs | 93.110 |

| | |
|---|--------------------|
| Dollar threshold used to distinguish between type A and type B programs | <u>\$3,589,662</u> |
|---|--------------------|

| | | | | |
|--|----------|-----|-------------|----|
| Auditee qualified as low-risk auditee? | <u>X</u> | Yes | <u> </u> | No |
|--|----------|-----|-------------|----|

**STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings

2022 – 001: Management Override of Controls

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: Management at Alcorn State University (ASU) appeared to have overridden controls related to bid document accuracy for bids presented to the Board for approval.

Criteria or specific requirement: Organizations should establish a control environment that exercises integrity and ethical values, as defined by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The IHL System's Policies and Bylaws define six principles, or core values, through which the work of the universities will follow.

Effect: Management of the University did not adhere to the IHL System's institutional mission and stewardship expectations and requirements, thus compromising the integrity of the University.

Cause: Management of ASU appeared to have overridden internal controls to achieve a desired result.

Repeat Finding: No

Recommendation: We recommend the organization evaluate its training and monitoring procedures to ensure that management and employees are aware of the requirements set forth by the IHL System's Policies and Bylaws, the importance of management ethics and methods to report unethical behavior.

Views of responsible officials and planned corrective actions: The Board has a system of review in place for purchases over thresholds provided in its policy. This situation was discovered through the operation of the Board office's oversight process. Management of the institutions is evaluated every two years to assess, among other priorities, adherence to the Board's policies and expectations of ethical behavior. The Board will consider whether additional education on ethical behavior should be required for institutional management.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

2022 – 002: SEFA Reporting

| | |
|---|--|
| Federal agency: | U.S. Department of Agriculture, U.S. Department of Health and Human Services |
| Federal program title: | ASU- Cooperative Extension, MSU- Cooperative Extension, UMMC- Maternal & Child Health |
| Assistance Listing Number: | ASU- 10.500, MSU- 10.500, UMMC- 93.110 |
| Federal Award Identification Number and Year: | Various- see above |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Material Weakness in Internal Control Over Compliance |
| Applicable Institution(s): | Alcorn State University (ASU), Mississippi State University (MSU), University of Mississippi Medical Center (UMMC) |

Criteria or specific requirement: 2 CFR, Part 200 – *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F, §200.510(b) requires that auditees prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors and incorrect information which affected the major program determination.

Questioned costs: None

Context: The following SEFA errors were noted:

- ASU- incorrectly reported \$2,255,873 in expenditures as 10.500 that should have been coded to 10.512, 10.514 or 10.515
- MSU- incorrectly reported \$8,912,566 in expenditures as 10.500 that should have been coded to 10.511, 10.514 or 10.515
- UMMC- incorrectly excluded \$16,959,752 in F&A costs from the SEFA.

Cause:

- ASU - CFDA numbers were not properly identified/coded in banner. And inherently, were not cross referenced with NIFA Notice of Awards Face for those referenced awards resulting in incorrect reporting on the SEFA.
- MSU - misclassified MSU Cooperative Extension funds as 10.500 due to human transcription error.
- UMMC - Accounting data is accurately recorded in Workday. UMMC professionals erroneously generated and submitted an internal version of the SEFA report from Workday, which was built to exclude F&A cost items. The use of the wrong report was not identified by UMMC professionals, due to a lack of performance of sufficient post-generation quality review over balances. The root cause of which was a vacancy within a key role in the process of SEFA reporting, the Director, Post-Award. Due to the vacancy, others without the requisite knowledge and experience, were required to step in to generate the SEFA report. This lack of knowledge lead to the selection of the wrong report in Workday, as well as, the lack of sufficient post-generation quality review of the report.

Effect: The SEFA was not prepared in accordance with OMB requirements and resulted in an incorrect major program risk assessment for federal programs during planning that was subsequently corrected and included for major program selection.

Repeat Finding: No

Recommendation: We recommend the institutions review and revise its current reporting procedures and review requirements to ensure that federal expenditures are properly identified and classified.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 003: Eligibility of Participants

| | |
|---|---|
| Federal agency: | U.S. Department of Education |
| Federal program title: | TRIO Cluster |
| Assistance Listing Number: | 84.047 |
| Federal Award Identification Number and Year: | P047A171370 (9/1/17-8/31/22) |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Significant Deficiency in Internal Control Over Compliance, Other Matters |
| Applicable Institution: | Alcorn State University (ASU) |

Criteria or specific requirement: Eligibility requirements are as follows:

- Upward Bound- Per 34 CFR sections 645.3 and 645.6, an individual is eligible to participate in a Regular, Veterans, or Math-Science UB project if the individual meets all of the following requirements: (a) is a citizen, national, or permanent resident of the United States, or is in the United States for other than a temporary purpose; (b) is a potential first-generation college student, a low-income individual, or an individual who has a high risk for academic failure; (c) has a need for academic support in order to pursue successfully a program of education beyond high school; and (d) at the time of initial selection has completed the 8th grade but has not entered the 12th grade and is at least 13 years old but not older than 19. A veteran, regardless of age, who meets all other criteria is eligible to participate.

Condition: Alcorn State University was unable to provide adequate documentation to support eligibility for students participating in the program.

Questioned costs: None

Context: The institution was unable to provide the documentation for the following:

- Upward Bound program- 13 out of 40 students selected for testing

Cause: ASU has maintained the required documentation, but due to a misunderstanding did not submit the correct supporting documentation before the end of the engagement.

Effect: The institution is not able to support the eligibility for students participating in programs and could affect future participation in the program.

Repeat Finding: No

Recommendation: We recommend the institution maintain proper documentation in accordance with federal grantor requirements and ensure that the documents are readily available for review upon request.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 004: Annual Performance Reporting

| | |
|---|---|
| Federal agency: | U.S. Department of Education |
| Federal program title: | TRIO Cluster |
| Assistance Listing Number: | 84.042 |
| Federal Award Identification Number and Year: | P042A201257 (9/1/20-8/31/25) |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Significant Deficiency in Internal Control Over Compliance, Other Matters |
| Applicable Institution: | Alcorn State University (ASU) |

Criteria or specific requirement: Grantees must submit an annual performance report to the Department of Education each year of the project period using the following forms:

- SSS Program- Student Support Services Program Annual Performance Report (OMB No. 1840-0525)

Condition: Alcorn State University was unable to provide adequate documentation to support that the required report had been prepared and submitted.

Questioned costs: None

Context: The institution was unable to provide the documentation for the following:

- SSS program- 1 out of 5 reports selected for testing across all institutions

Cause: ASU has maintained the required documentation, but due to a misunderstanding did not submit the correct supporting documentation before the end of the engagement.

Effect: The institution is not able to support that reporting requirements are being met and could affect future participation in the program.

Repeat Finding: No

Recommendation: We recommend the institution maintain proper documentation in accordance with federal grantor requirements and ensure that the documents are readily available for review upon request.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 005: Higher Education Emergency Relief Funding (HEERF) Reporting

Federal agency: U.S. Department of Education
 Federal program title: Education Stabilization Fund
 Assistance Listing Number: 84.425E, 84.425F
 Federal Award Identification Number and Year: P425F203428 (6/5/2020 – 5/12/22), P425E200639 (4/21/20 – 5/12/22), P42F202078 (5/7/20 – 5/13/22)
 Award Period: July 1, 2021 to June 30, 2022
 Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters
 Applicable Institution(s): Jackson State University (JSU), Mississippi Valley State University (MVSU)

Criteria or specific requirement: Per Federal Register Notice of Public Posting Requirement of Grant Information for Higher Education Emergency Relief Fund (HEERF) Grantees dated 5/13/21, institutions are required to submit (in a time and manner required by the Secretary) a report to the Secretary describing the use of funds distributed from the HEERF. The Department further requires institutions to post all quarterly reports to their website in a publicly accessible location. According to the OPE Reporting and Data Collection website, quarterly reports should appear on separate documents by quarter and should not be cumulative.

Condition: Errors were noted in reports either due to inaccurate or missing supporting documentation.

Questioned costs: None

Context: Out of 7 Student Quarterly Reports, 7 Institutional Quarterly Reports, and 5 Annual Reports selected for testing, the following reporting errors were identified:

| State Agency | Type of Report (# of Reports with Errors) | Specific Condition(s) |
|--------------|---|---|
| JSU | Institutional (1) | Institutional quarterly expenditures reported included Student Portion (ALN 84.425E) expenditures |
| MVSU | Student (1) | Amount of student aid expenditures did not tie to support |
| MVSU | Annual (1) | Amount of institutional expenditures did not tie to support |

Cause:

- Jackson State University – the report was initially prepared based on a misunderstanding of the old report template guidance.
- MVSU – (Student) A disbursement to one Student was omitted from the total amount due to an oversight. (Annual) Expenses paid to the collection agency to release Student balances for the Student debt forgiveness and emergency Student aid paid with the Institutional Portion were not reported due to an error during the compilation and review of data.

Effect: Reports submitted are not in compliance with the reporting and information-sharing requirements established by the Department of Education.

Repeat Finding: Yes - 2021-001

Recommendation: We recommend the institutions strengthen their understanding of the reporting requirements established by the grant and ensure supporting documentation is maintained to substantiate amounts reported.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 006: SEFA Reporting

| | |
|---|---|
| Federal agency: | U.S. Department of Education |
| Federal program title: | Education Stabilization Fund |
| Assistance Listing Number: | 84.425F |
| Federal Award Identification Number and Year: | P425F202078 (5/7/2020 – 5/13/2022) |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Significant Deficiency in Internal Control Over Compliance, Other Matters |
| Applicable Institution: | Mississippi Valley State University (MVSU) |

Criteria or specific requirement: 2 CFR, Part 200 – *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F, §200.510(b) requires that auditees prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502.

Condition: The Schedule of Expenditures of Federal Awards (SEFA) contained errors and incorrect information.

Questioned costs: \$367,461

Context: The institution incorrectly duplicated \$367,461 of FY21 expenditures on the FY22 SEFA.

Cause: The \$367,461 of FY 21 was inadvertently posted in error due to an attempt to correct the banner organization codes posted incorrectly.

Effect: The SEFA was not prepared in accordance with OMB requirements.

Repeat Finding: No

Recommendation: We recommend the institution review and revise its current reporting procedures and review requirements to ensure that federal expenditures are properly identified and classified.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 007: Outstanding Student Refund Checks

| | |
|---|--|
| Federal agency: | U.S. Department of Education |
| Federal program title: | Student Financial Assistance Cluster |
| Assistance Listing Number: | 84.007, 84.033, 84.063, 84.268 |
| Federal Award Identification Number and Year: | P007A212257, P033A212257, P063P210252, P268K220252, P007A212255, P033A212255, P063P211713, P268K221713, and July 1, 2021 through June 30, 2022 |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Significant Deficiency in Internal Control Over Compliance, Other Matters |
| Applicable Institution: | Mississippi Valley State University (MVSU), Mississippi University for Women (MUW) |

Criteria or specific requirement: The Code of Federal Regulations, 34 CFR 668.164(h)(2) states that an institution that attempts to disburse funds by check and the check is not cashed, the institution must return the funds to the Secretary no later than 240 days after the check issuance date.

Condition: Student refund checks remained uncashed for greater than 240 days and were not returned to the Secretary as of June 30, 2022.

Questioned costs: Known questioned costs of \$3,703.30 were determined, \$138.30 at MVSU and \$3,565 at MUW, which represents the total amount of checks outstanding to students greater than 240 days.

Context: This condition occurred for 4 out of 29 total checks tested; one check at MVSU and three checks at MUW.

Cause:

- MVSU -The refund check that was not returned within 240 days was an oversight. Checks are normally cashed or returned within the timeframe specified.
- MUW -The refund checks that were not returned within 240 days was an oversight. Checks are normally cashed or returned within the timeframe specified.

Effect: Financial aid funds are not returned to the Secretary in a timely manner.

Repeat Finding: No

Recommendation: CLA recommends that the institutions review the requirement and implement a monitoring control to monitor the checks throughout the year.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 008: Gramm-Leach-Bliley Act

| | |
|---|--|
| Federal agency: | U.S. Department of Education |
| Federal program title: | Student Financial Assistance Cluster |
| Assistance Listing Number: | 84.007, 84.033, 84.038, 84.063, 84.268 |
| Federal Award Identification Number and Year: | P007A212257, P033A212257, P063P210252, P268K220252, and July 1, 2021 through June 30, 2022 |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Significant Deficiency in Internal Control Over Compliance, Other Matters |
| Applicable Institution(s): | Mississippi Valley State University (MVSU) |

Criteria or specific requirement: The Gramm-Leach-Bliley Act (Public Law 106-102) requires financial institutions to explain their information-sharing practices to their customers and to safeguard sensitive data. (16 CFR 314) The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as "financial institutions" and subject to the Gramm-Leach-Bliley Act (16 CFR 313.3(k)(2)(vi)). Under an institution's Program Participation Agreement with the Department of Education and the Gramm-Leach-Bliley Act, schools must protect student financial aid information, with particular attention to information provided to institutions by the Department or otherwise obtained in support of the administration of the federal student financial aid programs. (16 CFR 314.3; HEA 483(a)(3)(E) and HEA 485B(d)(2)) The Department of Education provides additional information about cybersecurity requirements at <https://ifap.ed.gov/eannouncements/Cyber.html>.

Condition: Under an institution's Program Participation Agreement with the Department of Education and the Gramm-Leach-Bliley Act, schools must protect student financial aid information, with particular attention to information provided to institutions by the Department or otherwise obtained in support of the administration of the federal student financial aid programs.

Questioned costs: None

Context: The applicable institutions did not perform the following as required by 16 CFR 314.4:

- Verify that the institution has performed a risk assessment that addresses the three required areas noted in 16 CFR 314.4(b), which are (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- Verify that the institution has documented a safeguard for each risk identified above.

Cause:

- MVSU - Mississippi Valley State University did not have an updated or performed risk assessment. University did not complete a penetration test.

Effect: Personal student information could be vulnerable.

Repeat Finding: No

Recommendation: For those institutions noncompliant with requirements, CLA recommends that the institution needs to complete all areas.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022– 009: NSLDS Error Reporting

| | |
|---|--|
| Federal agency: | U.S. Department of Education |
| Federal program title: | Student Financial Assistance Cluster |
| Assistance Listing Number: | 84.007, 84.033, 84.038, 84.063, 84.268, 84.379 |
| Federal Award Identification Number and Year: | P007A212257, P033A212257, P063P210252, P268K220252, P007A212270, P033A212270, P063P211722, P268K221722, P033A212226, P033A21222, P063P211695, P268K221695, P007A222245, P033A222245, P063P211706, P379T221706, P268K221706, P007A212255, P033A212255, P063P211713, P268K221713, and July 1, 2021 through June 30, 2022 |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Significant Deficiency in Internal Control Over Compliance, Other Matters |
| Applicable Institution(s): | Alcorn State University (ASU), Jackson State University (JSU), Mississippi Valley State University (MVSU), Mississippi University for Women (MUW) |

Criteria or specific requirement: All schools participating (or approved to participate) in the Federal Student Aid programs must have an arrangement to report student enrollment data to the NSLDS through a Roster file. Rosters must be returned within 15 days and any subsequent error records must be returned within 10 days (34CFR section 682.610).

Condition: National Student Loan Data System (NSLDS) rosters yielded error records that were not corrected and resubmitted within the required 10 days.

Questioned costs: None

Context: For 12 out of 12 months at each applicable institution, errors remained that were not corrected in the enrollment file within the required timeframes.

Cause:

- ASU -There was a timing issue with the students identified and the Registrar is reviewing to determine what steps need in place to identify and correct these issues in order to ensure compliance.
- JSU -There was a timing issue with the students identified and the Registrar is reviewing to determine what steps need in place to identify and correct these issues in order to ensure compliance.
- MVSU -There was a timing issue with the students identified and the Registrar is reviewing to determine what steps need in place to identify and correct these issues in order to ensure compliance.
- MUW -There was a timing issue with the students identified and the Registrar is reviewing to determine what steps need in place to identify and correct these issues in order to ensure compliance.

Effect: Student enrollment statuses may not be correctly or timely reported to the NSLDS.

Repeat Finding: No

Recommendation: We recommend the applicable institutions review their reporting procedures to ensure that students' statuses are accurately and timely reported to NSLDS and the requisite response to error records occurs within the 10-day time period.

Views of responsible officials: There is no disagreement with the audit finding.

**MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2022 – 010: NSLDS Enrollment Reporting

| | |
|---|---|
| Federal agency: | U.S. Department of Education |
| Federal program title: | Student Financial Assistance Cluster |
| Assistance Listing Number: | 84.007, 84.033, 84.038, 84.063, 84.268 |
| Federal Award Identification Number and Year: | P033A212226, P033A21222, P063P211695, P268K221695, P007A212235, P033A212235, P063P211700, P268K221700, P007A212255, P033A212255, P063P211713, P268K221713, and July 1, 2021 through June 30, 2022 |
| Award Period: | July 1, 2021 to June 30, 2022 |
| Type of Finding: | Significant Deficiency in Internal Control Over Compliance, Other Matters |
| Applicable Institution(s): | Alcorn State University (ASU), Delta State University (DSU), Mississippi University for Women (MUW) |

Criteria or specific requirement: All schools participating (or approved to participate) in the Federal Student Aid programs must have an arrangement to report student enrollment data to the NSLDS through a Roster file (formerly called the Student Status Confirmation Report or SSCR). The School is required to report changes in the student's enrollment status, the effective date of the status and an anticipated completion date. Changes in enrollment to less than half-time, graduated, or withdrawn status must be reported within 30 days. However, if a Roster file is expected within 60 days, you may provide the data on that Roster file (34CFR section 682.610).

Condition: ASU, DSU, and MUW did not report the correct enrollment status within the required 30/60-day timeframe.

Questioned costs: None

Context: Student's status change date per institution records did not agree with NSLDS records for three out of 60 status changes selected for testing in our statistically valid sample; one sample at each of ASU, DSU, and MUW.

Cause:

- ASU -There was a timing issue with the students identified and the Registrar is reviewing to determine what steps need in place to identify and correct these issues in order to ensure compliance.
- DSU -There was a timing issue with the students identified and the Registrar is reviewing to determine what steps need in place to identify and correct these issues in order to ensure compliance.
- MUW -There was a timing issue with the students identified and the Registrar is reviewing to determine what steps need in place to identify and correct these issues in order to ensure compliance.

Effect: The NSLDS system is not updated with the student information which may cause over awarding should the student transfer to another institution and the students may not properly enter the repayment period.

Repeat Finding: No

Recommendation: We recommend the applicable institutions review its reporting procedures to ensure that students' statuses are accurately and timely reported to NSLDS as required by regulations.

Views of responsible officials: There is no disagreement with the audit finding.