

**Special Report**  
**School District Noncompliance with**  
**Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972)**  
**For the Period January 1, 2010 through December 31, 2010**

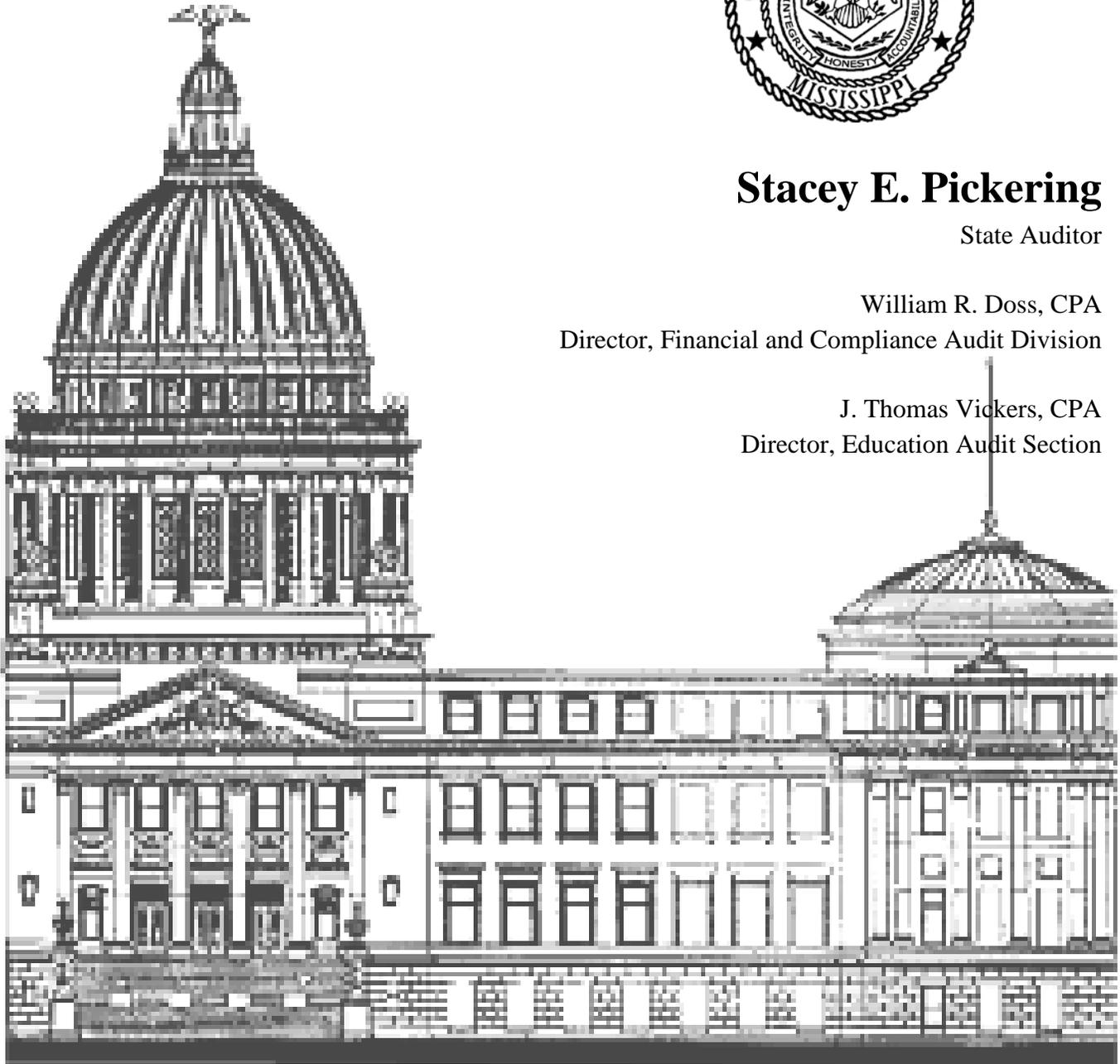


**Stacey E. Pickering**

State Auditor

William R. Doss, CPA  
Director, Financial and Compliance Audit Division

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Director, Education Audit Section



A Report from the Education Audit Section

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**STATE OF MISSISSIPPI**  
**OFFICE OF THE STATE AUDITOR**  
**STACEY E. PICKERING**  
STATE AUDITOR

February 16, 2011

Honorable Doug E. Davis, Chairman of the Senate Appropriations Committee  
Honorable Videt Carmichael, Chairman of the Senate Education Committee  
Honorable Johnny W. Stringer, Chairman of the House Appropriations Committee  
Honorable Cecil Brown, Chairman of the House Education Committee

Dear Gentlemen:

As required by Section 37-9-18(3)(a), Mississippi Code Annotated (1972), it is my duty to report to you on school districts' of the State of Mississippi compliance or noncompliance with the requirements of Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972). This letter is a summary of my report.

Section 37-61-33(3)(a)(iii) requires that:

- Classroom supply funds shall not be expended for administrative purposes;
- Local school districts shall allocate classroom supply funds equally among all classroom teachers (any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher) in the school district; and
- Classroom teachers be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software and the plan should be submitted in writing to the school principal for approval.

The Office of the State Auditor has developed and prescribed audit procedures to test for instances of school districts' noncompliance with 37-61-33(3)(a)(iii). This report covers school district audit reports released during the period of January 1, 2010 through December 31, 2010. During this time period 50 Fiscal Year 2008 audit reports were released, 33 prepared by Certified Public Accountants and 17 prepared by the Office of the State Auditor; 116 Fiscal Year 2009 audit reports were released, 108 prepared by Certified Public Accountants and 8 prepared by the Office of the State Auditor; and three Fiscal Year 2010 audit reports were released, prepared by Certified Public Accountants.

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Of the reports released during this time period, 26 had instances of noncompliance with Section 37-61-33(3)(a)(iii) noted in their audit reports. Of these 26 reports, one was a Fiscal Year 2008 audit report prepared by the Office of the State Auditor, six were Fiscal Year 2008 audit reports prepared by Certified Public Accountants, two were Fiscal Year 2009 audit reports prepared by the Office of the State Auditor, and 17 were Fiscal Year 2009 audit reports prepared by Certified Public Accountants.

School districts with instances of noncompliance noted are as follows:

Benton County School District .....	Fiscal Year 2008
Canton Public School District .....	Fiscal Year 2008
Gulfport School District .....	Fiscal Year 2008
Indianola School District .....	Fiscal Year 2008
Jackson County School District .....	Fiscal Year 2008
Oktibbeha County School District .....	Fiscal Year 2008
Quitman County School District .....	Fiscal Year 2008
Alcorn School District .....	Fiscal Year 2009
Benton County School District .....	Fiscal Year 2009
Clinton Public School District .....	Fiscal Year 2009
Coahoma County School District .....	Fiscal Year 2009
Drew School District .....	Fiscal Year 2009
Enterprise School District .....	Fiscal Year 2009
Forest Municipal School District .....	Fiscal Year 2009
Greenville Public School District .....	Fiscal Year 2009
Hazlehurst City School District .....	Fiscal Year 2009
Indianola School District .....	Fiscal Year 2009
Jackson County School District .....	Fiscal Year 2009
Jefferson County School District .....	Fiscal Year 2009
Leland School District .....	Fiscal Year 2009
Noxubee County School District .....	Fiscal Year 2009
Okolona Municipal Separate School District .....	Fiscal Year 2009
Prentiss County School District .....	Fiscal Year 2009
Shaw School District .....	Fiscal Year 2009
Wayne County School District .....	Fiscal Year 2009
Webster County School District .....	Fiscal Year 2009

The report identifies each school district, Fiscal Year 2008, Fiscal Year 2009, and Fiscal Year 2010 audit report released during the period of January 1, 2010 through December 31, 2010. The report includes the school district's name, the fiscal year of the audit report, whether the audit report was prepared by Certified Public Accountants or the Office of the State Auditor, whether test work disclosed noncompliance with Section 37-61-33(3)(a)(iii), the amount of classroom supply funds the school district brought forward from the prior fiscal year, and information about instances of noncompliance noted during the audit.

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For analytical purposes, this report also presents a fiscal year comparison for each school district of classroom supply funds brought forward from the previous year as reported in audits released through December 31, 2010.

If I or a member of my staff may be of further assistance, please do not hesitate to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "Stacey E. Pickering". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Stacey E. Pickering  
State Auditor

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## **BACKGROUND**

Section 37-9-18(3)(a), Mississippi Code Annotated (1972), requires the Office of the State Auditor to report to the Chairmen of the Education and Appropriations Committees of the House of Representatives and Senate on school districts' of the State of Mississippi compliance or noncompliance with the requirements of Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972).

Section 37-9-18(3)(a) reads as follows:

When conducting an audit of a public school district, the State Auditor shall test to insure that the school district is complying with the requirements of Section 37-61-33(3)(a)(iii) relating to classroom supply funds. The audit must include a report of all classroom supply funds carried over from previous years. Based upon the audit report, the State Auditor shall compile a report on the compliance or noncompliance by all school districts with the requirements of Section 37-61-33(3)(a)(iii), which report must be submitted to the Chairmen of the Education and Appropriations Committees of the House of Representatives and Senate.

The Office of the State Auditor has developed and prescribed audit procedures to test compliance with the requirements of Section 37-61-33 (3)(a)(iii).

Until July 1, 2005, Section 37-61-33 (3)(a)(iii) read as follows:

The revenue generated from nine and sixty-one one-hundredths percent (9.61%) that exceeds Fifteen Million Nine Hundred Thousand Dollars (15,900,000.00), for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate. The revenue generated from the percentage under this subparagraph that does not exceed Fifteen Million Nine Hundred Thousand Dollars (\$15,900,000.00) shall be appropriated to the State Department of Education for the support of educational programs authorized by law.

## Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)

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From July 1, 2005, until July 1, 2006, Section 37-61-33(3)(a)(iii) read as follows:

Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate.

From and after July 1, 2006, Section 37-61-33(3)(a)(iii) read as follows:

Nine and sixty-one one-hundredths percent (9.61%) for classroom supplies, instructional materials and equipment, including computers and computer software, to be distributed to all school districts in the proportion that the average daily attendance of each school district bears to the average daily attendance of all school districts within the state. Classroom supply funds shall not be expended for administrative purposes. Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" means any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Department of Education and who is assigned to an instructional area of work as defined by the department, but shall not include a federally funded teacher. Two (2) or more teachers may agree to pool their classroom supply funds for the benefit of a school within the district. It is the intent of the Legislature that all classroom teachers shall be involved in the development of a spending plan that addresses individual classroom needs and supports the overall goals of the school regarding supplies, instructional materials, equipment, computers or computer software under the provisions of this subparagraph, including the type, quantity and quality of such supplies, materials and equipment. This plan shall be submitted in writing to the school principal for approval. Classroom supply funds allocated under this subparagraph shall supplement, not replace, other local and state funds available for the same purposes. School districts need not fully expend the funds received under this subparagraph in the year in which they are received, but such funds may be carried forward for expenditure in any succeeding school year. Any individual teacher or group of teachers with an approved spending plan that has not been fully funded need not expend the funds allocated under this subparagraph in the year in which such funds are received. Such funds may be carried forward for expenditure in any subsequent school year in which the plan is fully funded. However, beginning July 1, 2006, any funds allocated under this subparagraph, which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted must be utilized by the school where the teacher is employed for instructional supply and equipment purposes. The State Board of Education shall develop and promulgate rules and regulations for the administration of this subparagraph consistent with the above criteria, with particular emphasis on allowing the individual teachers to expend funds as they deem appropriate.

## **Results**

The following list identifies each School District's Fiscal Year 2008, Fiscal Year 2009, and Fiscal Year 2010 audit report released during the period of January 1, 2010, through December 31, 2010. The report includes the School District's name, the fiscal year of the audit report, whether the audit report was prepared by Certified Public Accountants or the Office of the State Auditor, whether test work disclosed instances of noncompliance with Section 37-61-33(3)(a)(iii), the amount of classroom supply funds the School District brought forward from the prior fiscal year, and information about instances of noncompliance noted during the audit.

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)  
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR  
FISCAL YEAR 2008, 2009, and 2010 AUDIT REPORTS  
RELEASED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

<b>School District Name</b>	<b>Noncompliance With Section 37-61-33(3)(a)(iii) Noted</b>	<b>Note Reference Number</b>	<b>Classroom Supply Funds Brought Forward</b>
<b><u>CPA Fiscal Year 2008 Audits:</u></b>			
Alcorn School District	No	\$	44,037
Baldwyn Public School District	No		6,782
Bay St. Louis-Waveland School District	No		3,249
Benton County School District	Yes	Note 1	3,694
Biloxi Public School District	No		2,754
Booneville School District	No		9,690
Claiborne County School District	No		39,328
Clarksdale Municipal School District	No		85,516
Cleveland School District	No		36,400
Covington County School District	No		5,513
Greene County School District	No		79,270
Greenville Public School District	No		0
Gulfport School District	Yes	Note 3	7,423
Hancock County School District	No		9,318
Harrison County School District	No		130,007
Hinds County School District	No		270,001
Holly Springs School District	No		16,743
Indianola School District	Yes	Note 4	61,659
Itawamba County School District	No		3,979
Jackson County School District	Yes	Note 5	157,958
Jackson Public School District	No		0
Kemper County School District	No		5,118
Lafayette County School District	No		8,120
Lawrence County School District	No		22,152
Leflore County School District	No		24,843
Marion County School District	No		16,262
Newton County School District	No		2,801
Oktibbeha County School District	Yes	Note 6	3,603
Poplarville Special Municipal Separate School District	No		3,406
Quitman County School District	Yes	Note 7	5,422
Starkville School District	No		74,363

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)  
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR  
FISCAL YEAR 2008, 2009, and 2010 AUDIT REPORTS  
RELEASED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

<b>School District Name</b>	<b>Noncompliance With Section 37-61-33(3)(a)(iii) Noted</b>	<b>Note Reference Number</b>	<b>Classroom Supply Funds Brought Forward</b>
<b><u>CPA Fiscal Year 2008 Audits continued:</u></b>			
Sunflower County School District	No	\$	31,926
Vicksburg-Warren School District	No		32,942
<b><u>OSA Fiscal Year 2008 Audits:</u></b>			
Canton Public School District	Yes	Note 2	5,040
East Tallahatchie School District	No		10,349
Greenwood Public School District	No		0
Lamar County School District	No		30,230
Lauderdale County School District	No		36,693
Lumberton Public School District	No		4,127
Neshoba County School District	No		35,215
Oxford School District	No		4,624
Pascagoula Municipal Separate School District	No		11,158
Pearl Public School District	No		32,227
Petal School District	No		2,252
Philadelphia Public School District	No		8,200
Pontotoc County School District	No		41,769
Rankin County School District	No		9,263
Stone County School District	No		120
Walthall County School District	No		20,208
Winona Public School District	No		2,608
<b><u>CPA Fiscal Year 2009 Audits:</u></b>			
Aberdeen School District	No		4,256
Alcorn School District	Yes	Note 8	40,197
Amite County School District	No		2,911
Amory School District	No		9,288
Baldwyn Public School District	No		6,782
Bay St. Louis-Waveland School District	No		10,665
Benoit School District	No		1,125
Benton County School District	Yes	Note 9	3,383
Biloxi Public School District	No		4,307
Calhoun County School District	No		0
Canton Public School District	No		0

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)  
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR  
FISCAL YEAR 2008, 2009, and 2010 AUDIT REPORTS  
RELEASED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

<b>School District Name</b>	<b>Noncompliance With Section 37-61-33(3)(a)(iii) Noted</b>	<b>Note Reference Number</b>	<b>Classroom Supply Funds Brought Forward</b>
<b><u>CPA Fiscal Year 2009 Audits continued:</u></b>			
Carroll County School District	No	\$	13,954
Chickasaw County School District	No		8,183
Clay County School District	No		977
Coahoma County School District	Yes	Note 11	12,024
Coffeeville School District	No		3,938
Columbus Municipal School District	No		11,383
Copiah County School District	No		9,293
Corinth School District	No		4,489
DeSoto County School District	No		40,057
Drew School District	Yes	Note 12	9,429
Durant Public School District	No		898
East Jasper School District	No		7,182
East Tallahatchie School District	No		4,888
Forest Municipal School District	Yes	Note 14	12,108
Forrest County AHS	No		700
Forrest County School District	No		10,993
Franklin County School District	No		0
George County School District	No		135,489
Greene County School District	No		69,194
Greenville Public School District	Yes	Note 15	19,322
Greenwood Public School District	No		0
Gulfport School District	No		39,215
Harrison County School District	No		136,828
Hattiesburg Public School District	No		14,739
Hazlehurst City School District	Yes	Note 16	11,010
Hollandale School District	No		7,288
Holly Springs School District	No		14,999
Holmes County School District	No		23,737
Houston School District	No		0
Indianola School District	Yes	Note 17	6,112
Jackson County School District	Yes	Note 18	0
Jefferson County School District	Yes	Note 19	7,394
Jefferson Davis County School District	No		6,004
Jones County School District	No		9,947

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)  
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR  
FISCAL YEAR 2008, 2009, and 2010 AUDIT REPORTS  
RELEASED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

<b>School District Name</b>	<b>Noncompliance With Section 37-61-33(3)(a)(iii) Noted</b>	<b>Note Reference Number</b>	<b>Classroom Supply Funds Brought Forward</b>
<b><u>CPA Fiscal Year 2009 Audits continued:</u></b>			
Kemper County School District	No	\$	7,057
Kosciusko School District	No		2,185
Lafayette County School District	No		2,028
Laurel School District	No		7,879
Lawrence County School District	No		5,037
Leake County School District	No		17,336
Lee County School District	No		0
Leflore County School District	No		29,808
Leland School District	Yes	Note 20	6,112
Louisville Municipal School District	No		4,117
Lowndes County School District	No		0
Lumberton Public School District	No		2,704
Marshall County School District	No		5,609
Meridian Public School District	No		19,883
Monroe County School District	No		21,429
Montgomery County School District	No		4,508
Moss Point School District	No		17,023
Mound Bayou Public School District	No		5,998
Natchez-Adams School District	No		880
Nettleton School District	No		0
New Albany Public School District	No		5,478
Newton County School District	No		2,245
Newton Municipal School District	No		7,911
North Panola School District	No		14,159
North Pike Consolidated School District	No		2,853
North Tippah Consolidated School District	No		13,123
Noxubee County School District	Yes	Note 21	36,532
Ocean Springs School District	No		1,185
Okolona Municipal Separate School District	Yes	Note 22	0
Oxford School District	No		4,877
Pascagoula Municipal Separate School District	No		2,289
Pearl Public School District	No		23,917
Pontotoc City School District	No		0
Pontotoc County School District	No		39,003

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)  
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR  
FISCAL YEAR 2008, 2009, and 2010 AUDIT REPORTS  
RELEASED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

<b>School District Name</b>	<b>Noncompliance With Section 37-61-33(3)(a)(iii) Noted</b>	<b>Note Reference Number</b>	<b>Classroom Supply Funds Brought Forward</b>
<b><u>CPA Fiscal Year 2009 Audits continued:</u></b>			\$
Poplarville Special Municipal Separate School District	No		248
Prentiss County School District	Yes	Note 23	0
Quitman County School District	No		8,663
Quitman Consolidated School District	No		0
Rankin County School District	No		17,443
Senatobia Municipal School District	No		18,810
Shaw School District	Yes	Note 24	8,820
Smith County School District	No		601
South Panola School District	No		13,222
South Pike School District	No		17,799
South Tippah School District	No		45,684
Tate County School District	No		22,456
Tishomingo County Special Municipal Separate School District	No		6,751
Tunica County School District	No		7,960
Tupelo Public School District	No		4,580
Union County School District	No		3,231
Vicksburg-Warren School District	No		29,894
Walthall County School District	No		21,073
Wayne County School District	Yes	Note 25	168,582
Webster County School District	Yes	Note 26	9,111
West Bolivar School District	No		4,925
West Jasper Consolidated School District	No		3,355
West Point School District	No		0
West Tallahatchie Consolidated School District	No		23,698
Western Line School District	No		5,133
Wilkinson County School District	No		7,671
Winona Public School District	No		8,273
Yazoo City Municipal School District	No		37,815
Yazoo County School District	No		7,033
<b><u>OSA Fiscal Year 2009 Audits:</u></b>			
Choctaw County School District	No		5,600
Clinton Public School District	Yes	Note 10	23,186

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)  
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR  
FISCAL YEAR 2008, 2009, and 2010 AUDIT REPORTS  
RELEASED JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

<b>School District Name</b>	<b>Noncompliance With Section 37-61-33(3)(a)(iii) Noted</b>	<b>Note Reference Number</b>	<b>Classroom Supply Funds Brought Forward</b>
<b><u>OSA Fiscal Year 2009 Audits continued:</u></b>			
Enterprise School District	Yes	Note 13	\$ 3,159
Grenada School District	No		8,588
Madison County School District	No		262,449
McComb Separate School District	No		12,787
Pass Christian Public School District	No		3,609
Perry County School District	No		9,952
<b><u>CPA Fiscal Year 2010 Audits:</u></b>			
Clinton Public School District	No		11,523
Meridian Public School District	No		8,431
Rankin County School District	No		0

**Source: Individual audits on file with the Office of the State Auditor.**

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**Notes on Individual School District’s Instances of Noncompliance with Section 37-61-33(3)(a)(iii)**

The following are the instances of noncompliance with Section 37-61-33(3)(a)(iii) noted during the audit of school districts released during January 1, 2010 through December 31, 2010.

**Note 1: Benton County School District – Fiscal Year 2008**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Benton County School District allocated classroom supplies to four (4) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District’s Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

**Note 2: Canton Public School District – Fiscal Year 2008**

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), defines “teacher” as it relates to the Education Enhancement Funds (EEF) classroom supply fund allocation process and the definition specifically excludes all federally funded teachers. This section also states that classroom supply funds shall not be expended for administrative purposes and also any funds allocated, which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted, must be utilized by the school where the teacher is employed.

During our tests of the district’s EEF classroom supply funds, the following were noted:

- Of 21 teacher allocations tested, one partially federally funded teacher received the maximum EEF allocation.
- Funds were expended to pay for a baseball game official.

### **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

- The \$5,040 classroom supply fund carry-over from fiscal year 2007 was not allocated and utilized by the school where the teacher was employed. The carry-over was included with the district's annual allocation to determine the teachers' pro rata share for fiscal year 2008.

Noncompliance with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), could result in the district allowing some teachers to spend other teacher's allocations and EEF classroom supply funds being spent improperly.

Recommendation:

We recommend that the district comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate EEF classroom supply funds equally among all classroom teachers, but when a teacher is partially paid with federal funds, the allocation should be based on the percentage of salary paid with non-federal funds. Also, the district's classroom supply funds should not be expended for administrative purposes and any funds allocated which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted must be utilized by the school where the teacher is employed in accordance with the aforementioned code section.

School District's Response:

EEF allocations were given at the beginning of the school year, at which time the teacher was a district paid employee, and was later moved to Title I. The teacher had already spent the EEF allocation. The salary of the employee was prorated as well.

The purchase order issued to pay a baseball official was miscoded, this was an isolated incident.

Per the State Board of Education Policy (amended June 2006):

#### Carry Forward of Funds

"If a district does not fully expend its allocation, they must carry forward the balance to the next school year, added to the next school year's allocated equally to all teachers."

### **Note 3: Gulfport School District – Fiscal Year 2008**

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), states that education enhancement classroom supplies and instructional materials funds be allocated equally among all classroom teachers in the school district. The word "teacher" shall not include federally funded teacher.

During the previous audit, the auditors found that five teachers were allocated Education Enhancement Funds that were federally funded, which is prohibited by Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972). Upon review in this fiscal year, we found that this instance of noncompliance was not corrected until August 2009.

### **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

Allocation of classroom supplies and instructional materials funds to federally funded teachers resulted in the district allowing some teachers to spend other teachers' allocations.

Recommendation:

We recommend that the school comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

School District's Response:

The district instituted a new policy and procedure to ensure that only non federal teaches received Education Enhancement Classroom Supplies. The District is now tracking the Education Enhancement Funds using the District's financial software. Payroll is periodically reviewing federally funded teachers to ensure that they are not included in the allocation.

#### **Note 4: Indianola School District – Fiscal Year 2008**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines "teacher" for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Indianola School District allocated classroom supplies to seven (7) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District's Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

#### **Note 5: Jackson County School District – Fiscal Year 2008**

Finding:

In our test of classroom supply funds, we noted that all teachers were given an equal allocation of classroom supply funds. Per Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), "Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For purposes of this subparagraph, "teacher" shall mean any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Board of Education and who is assigned to an instructional area of work as defined by the State Department of Education, but shall not include federally funded teacher."

## **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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### Recommendation:

We recommend that the school district allocated the classroom supply funds equally to all teachers-except the federally funded teachers. If federally funded teachers are given a classroom supply allocation, it must be from the federal program from which they are paid or from the general fund. If they are partially paid from a federal fund, then they can receive a partial classroom allocation from the classroom supply funds.

### School District's Response:

We agree that the allocation should be made according to the above code and will make the necessary adjustments for compliance before end of year closure in the future.

### **Note 6: Oktibbeha County School District – Fiscal Year 2008**

#### Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), requires that Mississippi public school district allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process.

During our test work on EEF, we noted that the district allocated part of the EEF classroom supplies allocation to three federally-funded classroom teachers. We also noted teachers at two schools were allocated \$3.50 more each than teachers at the other two schools.

This noncompliance occurred because the district lacked proper training with respect to state laws concerning the exclusion of federally-funded teachers required by Education Enhancement Funds (EEF) classroom supplies. Also due to inadequate internal controls related to the allocation of EEF Funds, some teachers were allocated more than other teachers.

Noncompliance with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), could result in the district allowing some teachers to spend other teachers' allocations.

#### Recommendation:

We recommend that the district comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers, but to exclude allocation to federally funded teachers.

## **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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School District's Response:

We will comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers, but to exclude allocation to federally funded teachers.

### **Note 7: Quitman County School District – Fiscal Year 2008**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines "teacher" for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Quitman County School District allocated classroom supplies to two (2) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers and precludes the carrying over of the money without an approved spending plan.

School District's Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

### **Note 8: Alcorn School District – Fiscal Year 2009**

Finding:

The District failed to maintain appropriate records for EEF Classroom Supplies and Instructional Materials to document each teacher's allocations, spending plans, expenditures, and balances carried forward as required by Code Section 37-61-33(3)(a)(iii). Additionally, 14 separate instances of teacher's overspending their allotments were noted.

Recommendation:

District management should use the forms provided by the Department of Education in the Financial Accounting Manual for Mississippi Public School Districts to record allocations, expenditures, and a running balance on each individual teacher. Also, spending plans need to be on file to support the purpose for any carryover funds.

## **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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School District's Response:

The school district concurs. Management at each school will receive training on the proper procedures for distributing EEF Classroom Supplies and Instructional Materials funds and recording all necessary information to achieve compliance with Section 37-61-33(3)(a)(iii).

### **Note 9: Benton County School District – Fiscal Year 2009**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires the Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines "teacher" for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Benton County School District allocated classroom supplies to three (3) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District's Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

### **Note 10: Clinton Public School District – Fiscal Year 2009**

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), states that education enhancement classroom supplies and instructional materials funds be allocated equally among all classroom teachers in the school district. The work "teacher" shall not include a federally funded teacher.

During our testwork we identified 4 teachers who were federally funded and who were also being allocated Education Enhancement Funds, which is prohibited by Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

This noncompliance occurred because the district did not follow the restriction of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972).

Allocation of classroom supplies and instructional materials funds to federally funded teachers and allocations being over-spent could result in the district allowing some teachers to spend other teachers' allocations.

## **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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### Recommendation:

We recommend the district comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which prohibits the district from allocating education enhancement classroom supplies and instructional materials funds to federally funded teachers.

### School District's Response:

Due to change in personnel, four federally assigned teachers were given education enhancement classroom supply funds while four district paid teachers, that were charged to federal funds in the previous year, did not receive any education enhancement classroom supply funds. Overall the allocation was not over-spent. Steps will be taken to properly communicate who the federally paid employees are to the school bookkeepers.

### **Note 11: Coahoma County School District – Fiscal Year 2009**

#### Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Coahoma County School District allocated classroom supplies to one (1) teacher that was a federally funded classroom teacher.

#### Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

#### School District's Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

### **Note 12: Drew School District – Fiscal Year 2009**

#### Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. During our test work at Drew School District, we noted that the district allocated part of the EEF classroom supplies allocation to a federally-funded classroom teacher and did not allocate funds equally among teachers. Classroom supply funds were not adequately tracked by teacher. Noncompliance with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), could result in the district allowing some teachers to spend other teachers' allocation.

## **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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### Recommendation:

We recommend that the district comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers. The teacher receiving these funds should properly record and document all expenditures that have occurred while utilizing funds.

### School District's Response:

The district will comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers. The teacher receiving these funds will implement a procedure to properly record and document all expenditures that have occurred while utilizing these funds.

### **Note 13: Enterprise School District – Fiscal Year 2009**

#### Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process.

During our test work at Enterprise School District, we noted that the district allocated part of the EEF classroom supplies allocation to a federally-funded classroom teacher and allowed some teacher to spend over their budget. Eight teachers tested had overspent their allocation.

This noncompliance occurred because the district lacked proper training with respect to state laws concerning the equal allocation of funds among teachers and the exclusion of federally-funded teachers required by Education Enhancement Funds (EEF) classroom supplies.

Non compliance with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), could result in the district allowing some teachers to spend other teachers allocation.

#### Recommendation:

We recommend that the district comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

## **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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School District's Response:

Enterprise School District allocates each teacher their portion of the monies designated by the State for Education Enhancement Funds at the beginning of each school year. If there is a reduction to the Education Enhancement Funds during the school year and the teachers has spent the initial allocation, the overage is the responsibility of the district.

### **Note 14: Forest Municipal School District – Fiscal Year 2009**

Finding:

As reported in the prior year's report, Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), further defines "teacher" for this statute and specifically excludes all federally funded teachers from being included in the allocation process. The State Board Policy also states that "At a minimum, each school principal shall maintain a listing of all teachers, the amount allocated to each teacher, the carry forward amount for each teacher, a copy of each spending plan and a copy of all requisitions or purchase requests submitted by the teachers."

During our test work on Education Enhancement Funds, we noted that the district allocated part of the EEF classroom supplies allocation to three federally funded teachers. We also noted the high school did not have a system in place for tracking teacher allocations, spending and balances.

This noncompliance occurred because the district did not exclude federally funded teachers in the allocation of EEF classroom supply funds as required by state law.

Noncompliance with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), could result in the district allowing some teachers to spend other teachers allocations.

Recommendation:

We recommend that the district comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate EEF classroom supply funds equally among all classroom teachers but to exclude allocation to federally funded teachers. We also recommend that all schools have a system in place for tracking teacher allocations, spending and balances.

School District's Response:

We will comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate EEF classroom supply funds equally among all classroom teachers but to exclude allocation to federally funded teachers. We will ensure that all schools have a system in place for tracking teachers' allocations, spending, and balances.

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**Note 15: Greenville Public School District – Fiscal Year 2009**

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. During the course of our audit, we noted that Education Enhancement Funds were not equally allocated amongst all classroom teachers in the school district.

Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District's Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

**Note 16: Hazlehurst City School District – Fiscal Year 2009**

Finding:

The district should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires teacher supply funds to be allocated equally among teachers within the district, not to include federally funded teachers. We could not determine if these guidelines were followed because no documentation of the allocation could be located.

Recommendation:

The district should comply with Section 37-61-33, Miss. Code Ann. (1972) regarding teacher supply fund allocations.

School District's Response:

We concur.

**Note 17: Indianola School District – Fiscal Year 2009**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines "teacher" for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Indianola School District allocated classroom supplies to two (2) teachers that were federally funded classroom teachers.

## **Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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### Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

### School District's Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

### **Note 18: Jackson County School District – Fiscal Year 2009**

### Finding:

As reported in the prior years' audit report, we noted in our test of classroom supply funds, that all teachers were given an equal allocation of classroom supply funds. Per Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), "Local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district. For the purpose of this subparagraph, "teacher" shall mean any employee of the school board of a school district who is required by law to obtain a teacher's license from the State Board of Education and who is assigned to an instructional area of work as defined by the State Department of Education, but shall not include a federally funded teacher."

### Recommendation:

We recommend that the school district allocate the classroom supply funds equally to all teachers – except the federally funded teachers. If federally funded teachers are given a classroom supply allocation, it must be from the federal program from which they are paid or from the general fund. If they are partially paid from a federal fund, then they can receive a partial classroom allocation from the classroom supply funds.

### School District's Response:

It is the intent of this school district to fully comply with state statutes and state school board policy for the allocation of classroom supplies funded through state Education Enhancement Funds. The District erred by allocating funds to teachers that were paid from federal funds, but did not have classroom supplies allocated individually to said teachers. This error has been corrected for the FY 2010 school year through general journal adjustment. The allocation for classroom supplies from state Education Enhancement Funds was made only to non-federally funded teachers.

**Note 19: Jefferson County School District – Fiscal Year 2009**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires Mississippi Public School Districts to allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Jefferson County School District allocated classroom supplies to three (3) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District’s Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

**Note 20: Leland School District – Fiscal Year 2009**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Leland School District allocated classroom supplies to two (2) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District’s Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

**Note 21: Noxubee County School District – Fiscal Year 2009**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Noxubee County School District allocated classroom supplies to ten (10) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District’s Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

**Note 22: Okolona Municipal Separate School District – Fiscal Year 2009**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines “teacher” for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Okolona Municipal Separate School District allocated classroom supplies to five (5) teachers that were federally funded classroom teachers.

Recommendation:

The District should comply with Section 37-61-33, Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District’s Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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**Note 23: Prentiss County School District – Fiscal Year 2009**

Finding:

The District is allowing teachers to carry forward unspent classroom supply funds without a properly approved spending plan.

Recommendation:

We recommend that the District secure properly completed and approved spending plans in order to allow teachers to carry forward unspent classroom supply funds.

School District's Response:

We will comply.

**Note 24: Shaw School District – Fiscal Year 2009**

Finding:

Section 37-61-33, Miss. Code Ann. (1972), requires Mississippi Public School Districts to allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33, Miss. Code Ann. (1972), further defines "teacher" for this statute and specifically excludes all federally-funded teachers from being included in the allocation process. Shaw School District allocated classroom supplies to three (3) teachers that were federally funded classroom teachers. Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), requires that any funds allocated which are not reserved in an approved spending plan but remain unspent on March 31 of the fiscal year in which the funds were allotted must be utilized by the school where the teacher is employed for instructional supplies and equipment purposes.

Recommendation:

The District should comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate Education Enhancement Funds (EEF) classroom supply funds equally among all classroom teachers but to preclude allocation to federally-funded teachers.

School District's Response:

The District will comply with Section 37-61-33, Miss. Code Ann. (1972).

**Note 25: Wayne County School District – Fiscal Year 2009**

Finding:

The school district carried \$168,582 forward from previous years in the Education Enhancement Funds designated for teacher supplies and materials. The carry forward amount included interest earned on such educational enhancement funds during prior years and carry forward amounts of education enhancement fund revenues. The carry forward amount of state revenues was not combined with current year allocations to be divided among eligible teachers and was not marked in approved spending plans for specific teachers.

Recommendation:

I recommend that all state revenue carry forward amounts that are not appropriately earmarked for specific teachers in qualifying spending plans be distributed equally to all eligible teachers in the same fashion that new allocations of this revenue are distributed. Interest income earned on this fund may be transferred to the general operating fund and does not have to be allocated to teachers for classroom supplies and materials. If teachers do not spend their respective allocations by March 31 of the fiscal year and if teachers do not prepare a spending plan to earmark their allocations for a specific purpose, the school district must give the building level principals the opportunity to expend the remaining funds between April 1 and June 30 of the fiscal year for instructional supplies and materials. Any unspent monies remaining at fiscal year-end should be carried forward to the subsequent fiscal year and once again distributed equally to all eligible teachers.

School District's Response:

No response was included in the Auditor's report.

**Note 26: Webster County School District – Fiscal Year 2009**

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), requires that Mississippi Public School Districts allocate Education Enhancement Funds (EEF) for classroom supplies equally among all classroom teachers in the school district. Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), further defines "teacher" for this statute and specifically excluded all federally funded teachers from being included in the allocation process. The State Board Policy also states that "At a minimum, each school principal shall maintain a listing of all teachers, the amount allocated to each teacher, the carry forward amount for each teacher, a copy of each spending plan and a copy of all restrictions or purchase requisitions submitted by the teachers."

During our test work on Education Enhancement Funds, we noted that the district allocated part of the EEF classroom supplies allocation to two federally funded teachers.

This noncompliance occurred because the district did not exclude federally funded teachers in the allocation of EEF classroom supply funds as required by state law.

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

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Noncompliance with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), could result in the district allowing some teachers to spend other teachers allocations.

**Recommendation:**

We recommend that the district comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate EEF classroom supply fund equally among all classroom teachers but to exclude allocation to federally funded teachers.

**School District's Response:**

We will comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires the district to allocate EEF classroom supply fund equally among all classroom teachers but to exclude allocation to federally funded teachers.

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

**Fiscal Year Comparison of Classroom Supply Funds**

The following table compares the classroom supply funds brought forward by each school district for fiscal years 2004, 2005, 2006, 2007, 2008, 2009, and 2010 based on the information presented in the school district’s audit for the respective fiscal year. The information is presented for audits released through December 31, 2010. The notation “*Not Released*” indicates the school district’s audit for that fiscal year was not released by December 31, 2010. For fiscal years 2004, 2005, 2006, and 2007, information for 150 of the 150 school districts is presented. For fiscal year 2008, information for 148 of 150 school districts is presented. For fiscal year 2009, information for 118 of 150 school districts is presented. For fiscal year 2010, information for 3 of 150 school districts is presented.

<b>School District Name</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>	<b>Fiscal Year 2010</b>
Aberdeen School District	\$ 34,267	\$ 28,229	\$ 23,528	\$ 18,400	\$ 5,424	\$ 4,256	<i>Not Released</i>
Alcorn School District	194,952	235,386	66,702	55,778	44,037	40,197	<i>Not Released</i>
Amite County School District	6,734	11,344	4,166	4,166	529	2,911	<i>Not Released</i>
Amory School District	46,850	48,338	45,887	47,240	36,152	9,288	<i>Not Released</i>
Attala County School District	15,136	10,424	11,555	12,020	6,899	<i>Not Released</i>	<i>Not Released</i>
Baldwyn Public School District	18,998	19,898	11,517	8,689	6,782	6,782	<i>Not Released</i>
Bay St. Louis-Waveland School District	9,125	41,676	36,538	9,553	3,249	10,665	<i>Not Released</i>
Benoit School District	12,160	11,973	6,627	5,554	1,098	1,125	<i>Not Released</i>
Benton County School District	3,090	0	451	3,244	3,694	3,383	<i>Not Released</i>
Biloxi Public School District	42,853	38,759	38,759	21,105	2,754	4,307	<i>Not Released</i>
Booneville School District	25,108	31,565	68,545	67,442	9,690	<i>Not Released</i>	<i>Not Released</i>
Brookhaven School District	15,325	31,278	4,335	58,867	53,867	<i>Not Released</i>	<i>Not Released</i>
Calhoun County School District	139	139	109	578	178	0	<i>Not Released</i>
Canton Public School District	23,184	29,490	19,161	11,464	5,040	0	<i>Not Released</i>
Carroll County School District	18,441	14,106	12,379	11,723	5,345	13,954	<i>Not Released</i>
Chickasaw County School District	16,320	20,774	8,467	5,638	8,071	8,183	<i>Not Released</i>
Choctaw County School District	43,104	44,708	39,443	20,422	10,722	5,600	<i>Not Released</i>
Claiborne County School District	106,541	124,417	109,816	120,656	39,328	<i>Not Released</i>	<i>Not Released</i>

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

<b>School District Name</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>	<b>Fiscal Year 2010</b>
Clarksdale Municipal School District	81,730	146,981	119,094	103,593	85,516	<i>Not Released</i>	<i>Not Released</i>
Clay County School District	5,468	3,553	3,657	2,575	1,873	977	<i>Not Released</i>
Cleveland School District	18,434	76,182	47,617	51,125	36,400	<i>Not Released</i>	<i>Not Released</i>
Clinton Public School District	12,112	11,041	20,416	18,835	18,835	23,186	11,523
Coahoma County School District	57,131	41,597	44,790	27,139	15,136	12,024	<i>Not Released</i>
Coffeeville School District	11,658	4,313	9,505	6,222	5,283	3,938	<i>Not Released</i>
Columbia School District	0	0	30,117	30,994	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>
Columbus Municipal School District	32,789	66,469	17,558	22,405	12,585	11,383	<i>Not Released</i>
Copiah County School District	98,700	99,970	83,034	66,038	19,136	9,293	<i>Not Released</i>
Corinth School District	1,419	1,419	5,728	0	1,204	4,489	<i>Not Released</i>
Covington County School District	8,025	22,629	24,229	4,166	5,513	<i>Not Released</i>	<i>Not Released</i>
DeSoto County School District	873,685	559,510	359,752	444,032	0	40,057	<i>Not Released</i>
Drew School District	19,912	27,723	10,397	9,798	16,051	9,429	<i>Not Released</i>
Durant Public School District	4,842	666	1,589	1,589	3,491	898	<i>Not Released</i>
East Jasper School District	15,998	32,722	32,315	18,882	1,854	7,182	<i>Not Released</i>
East Tallahatchie School District	9,393	26,792	26,378	15,398	10,349	4,888	<i>Not Released</i>
Enterprise School District	8,667	17,071	17,830	20,954	940	3,159	<i>Not Released</i>
Forest Municipal School District	30,788	37,802	27,338	9,835	7,253	12,108	<i>Not Released</i>
Forrest County Agricultural High School	605	5,218	6,023	6,023	2,618	700	<i>Not Released</i>
Forrest County School District	23,457	11,808	17,354	17,354	7,270	10,993	<i>Not Released</i>
Franklin County School District	14,551	6,606	8,022	13,286	3,243	0	<i>Not Released</i>
George County School District	55,987	143,915	144,681	125,613	142,350	135,489	<i>Not Released</i>
Greene County School District	114,132	47,577	40,651	90,370	79,270	69,194	<i>Not Released</i>
Greenville Public School District	148,920	215	698	0	0	19,322	<i>Not Released</i>
Greenwood Public School District	5,858	0	2,461	0	0	0	<i>Not Released</i>
Grenada School District	9,698	8,438	4,952	10,342	8,622	8,588	<i>Not Released</i>
Gulfport School District	56,749	98,232	72,732	92,732	7,423	39,215	<i>Not Released</i>

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

<b>School District Name</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>	<b>Fiscal Year 2010</b>
Hancock County School District	24,589	27,255	34,323	46,204	9,318	<i>Not Released</i>	<i>Not Released</i>
Harrison County School District	36,687	36,687	45,213	138,472	130,007	136,828	<i>Not Released</i>
Hattiesburg Public School District	45,918	53,761	34,319	4,500	20,883	14,739	<i>Not Released</i>
Hazlehurst City School District	98,700	44,383	4,257	4,150	16,002	11,010	<i>Not Released</i>
Hinds County School District	0	0	246,883	260,542	270,001	<i>Not Released</i>	<i>Not Released</i>
Hollandale School District	55,126	40,632	28,926	19,715	10,119	7,288	<i>Not Released</i>
Holly Springs School District	24,254	22,565	23,281	15,862	16,743	14,999	<i>Not Released</i>
Holmes County School District	107,335	93,947	37,234	37,823	25,062	23,737	<i>Not Released</i>
Houston School District	12,122	8,501	2,326	4,407	1,396	0	<i>Not Released</i>
Humphreys County School District	26,823	12,537	16,949	12,857	14,081	<i>Not Released</i>	<i>Not Released</i>
Indianola School District	30,872	36,199	49,302	55,200	61,659	6,112	<i>Not Released</i>
Itawamba County School District	22,451	12,950	11,590	3,601	3,979	<i>Not Released</i>	<i>Not Released</i>
Jackson County School District	107,456	75,072	154,805	4,166	157,958	0	<i>Not Released</i>
Jackson Public School District	22,919	22,919	69,396	0	0	<i>Not Released</i>	<i>Not Released</i>
Jefferson County School District	30,301	40,954	33,157	27,029	27,029	7,394	<i>Not Released</i>
Jefferson Davis County School District	30,345	28,024	40,053	29,254	20,982	6,004	<i>Not Released</i>
Jones County School District	28,185	38,734	4,461	897	2,658	9,947	<i>Not Released</i>
Kemper County School District	3,178	5,557	7,650	7,650	5,118	7,057	<i>Not Released</i>
Kosciusko School District	1,094	3,033	0	0	1,009	2,185	<i>Not Released</i>
Lafayette County School District	29,093	11,252	11,252	6,686	8,120	2,028	<i>Not Released</i>
Lamar County School District	38,987	38,987	48,776	30,230	30,230	<i>Not Released</i>	<i>Not Released</i>
Lauderdale County School District	145,019	171,291	28,133	36,693	36,693	<i>Not Released</i>	<i>Not Released</i>
Laurel School District	0	0	0	0	0	7,879	<i>Not Released</i>
Lawrence County School District	41,342	44,193	17,525	18,500	22,152	5,037	<i>Not Released</i>
Leake County School District	62,962	69,485	44,698	48,167	17,356	17,336	<i>Not Released</i>
Lee County School District	202,846	202,846	75,956	0	0	0	<i>Not Released</i>
Leflore County School District	162,662	176,226	174,802	174,802	24,843	29,808	<i>Not Released</i>
Leland School District	33,476	35,862	17,632	12,761	11,352	6,112	<i>Not Released</i>

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

<b>School District Name</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>	<b>Fiscal Year 2010</b>
Lincoln County School District	17,775	21,774	12,957	5,876	566	<i>Not Released</i>	<i>Not Released</i>
Long Beach School District	0	23,515	57,531	4,564	923	3,869	<i>Not Released</i>
Louisville Municipal School District	11,093	9,526	4,025	7,556	2,639	4,117	<i>Not Released</i>
Lowndes County School District	19,436	19,436	1,072	472	0	0	<i>Not Released</i>
Lumberton Public School District	17,784	18,507	9,965	6,237	4,127	2,704	<i>Not Released</i>
Madison County School District	0	0	16,982	3,149	4,875	262,449	<i>Not Released</i>
Marion County School District	55,829	32,144	48,964	53,553	16,262	<i>Not Released</i>	<i>Not Released</i>
Marshall County School District	157,585	171,356	110,311	18,479	19,446	5,609	<i>Not Released</i>
McComb Separate School District	30,433	21,987	8,405	12,308	3,616	12,787	<i>Not Released</i>
Meridian Public School District	128,261	101,074	62,391	59,948	76,995	19,883	8,431
Monroe County School District	130,672	113,356	113,356	13,801	18,885	21,429	<i>Not Released</i>
Montgomery County School District	19,457	14,682	16,582	16,893	2,620	4,508	<i>Not Released</i>
Moss Point School District	46,903	78,765	38,412	18,388	21,967	17,023	<i>Not Released</i>
Mound Bayou Public School District	95,442	12,936	14,362	15,644	17,315	5,998	<i>Not Released</i>
Natchez-Adams School District	45,257	50,221	20,878	31,686	3,415	880	<i>Not Released</i>
Neshoba County School District	157,625	162,227	165,354	35,215	35,215	<i>Not Released</i>	<i>Not Released</i>
Nettleton School District	0	0	4,838	1,285	1,478	0	<i>Not Released</i>
New Albany Public School District	15,763	31,540	20,506	20,506	14,952	5,478	<i>Not Released</i>
Newton County School District	6,001	28,109	21,578	3,021	2,801	2,245	<i>Not Released</i>
Newton Municipal School District	7,321	17,668	7,718	12,503	7,544	7,911	<i>Not Released</i>
North Bolivar School District	13,754	23,904	24,075	28,696	16,467	<i>Not Released</i>	<i>Not Released</i>
North Panola School District	65,552	87,960	5,301	25,543	13,557	14,159	<i>Not Released</i>
North Pike Consolidated School District	18,753	7,005	2,338	4,780	6,829	2,853	<i>Not Released</i>
North Tippah Consolidated School District	0	33,516	11,048	10,053	10,053	13,123	<i>Not Released</i>
Noxubee County School District	0	24,325	27,624	31,691	35,265	36,532	<i>Not Released</i>

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

<b>School District Name</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>	<b>Fiscal Year 2010</b>
Ocean Springs School District	43,198	63,646	28,838	22,130	2,201	1,185	<i>Not Released</i>
Okolona Municipal Separate School District	8,681	11,417	4,952	1,502	1,409	0	<i>Not Released</i>
Oktibbeha County School District	86,581	16,506	2,625	2,625	3,603	<i>Not Released</i>	<i>Not Released</i>
Oxford School District	31,880	10,792	2,124	4,624	4,624	4,877	<i>Not Released</i>
Pascagoula Municipal Separate School District	88,128	61,091	26,668	19,443	11,158	2,289	<i>Not Released</i>
Pass Christian Public School District	36,922	5,129	21,953	6,085	41,663	3,609	<i>Not Released</i>
Pearl Public School District	0	46,221	38,907	39,125	32,227	23,917	<i>Not Released</i>
Pearl River County School District	14,295	7,878	105	6,843	3,657	<i>Not Released</i>	<i>Not Released</i>
Perry County School District	3,340	4,856	2,096	3,243	1,824	9,952	<i>Not Released</i>
Petal School District	9,548	11,234	6,607	9,553	2,252	<i>Not Released</i>	<i>Not Released</i>
Philadelphia Public School District	20,618	7,571	1,182	8,200	8,200	<i>Not Released</i>	<i>Not Released</i>
Picayune School District	32,420	85,860	62,361	76,755	88,520	<i>Not Released</i>	<i>Not Released</i>
Pontotoc City School District	10,924	30,213	32,805	37,348	7,200	0	<i>Not Released</i>
Pontotoc County School District	22,451	43,308	41,228	42,103	41,769	39,003	<i>Not Released</i>
Poplarville Special Municipal Separate School District	18,772	14,006	8,273	2,017	3,406	248	<i>Not Released</i>
Prentiss County School District	30,980	30,057	33,513	8,244	5,772	0	<i>Not Released</i>
Quitman Consolidated School District	11,899	3,708	2,645	3,180	0	0	<i>Not Released</i>
Quitman County School District	13,943	34,336	18,991	8,383	5,422	8,663	<i>Not Released</i>
Rankin County School District	59,641	98,536	25,881	15,046	9,263	17,443	0
Richton School District	8,553	7,917	11,785	11,785	10,641	15,613	<i>Not Released</i>
Scott County School District	132,001	83,651	83,529	83,651	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>
Senatobia Municipal School District	15,067	40,586	139	18,710	20,265	18,810	<i>Not Released</i>
Shaw School District	0	31,619	8,714	4,012	5,300	8,820	<i>Not Released</i>
Simpson County School District	26,905	24,838	24,423	4,372	3,468	<i>Not Released</i>	<i>Not Released</i>
Smith County School District	99,936	82,229	55,682	55,682	12,307	601	<i>Not Released</i>

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

<b>School District Name</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>	<b>Fiscal Year 2010</b>
South Delta School District	17,972	24,300	17,903	13,593	10,764	<i>Not Released</i>	<i>Not Released</i>
South Panola School District	0	18,789	17,524	23,708	12,301	13,222	<i>Not Released</i>
South Pike School District	16,232	15,245	40,725	40,725	47,009	17,799	<i>Not Released</i>
South Tippah School District	118,075	129,261	110,414	87,387	65,812	45,684	<i>Not Released</i>
Starkville School District	44,088	74,819	72,318	76,608	74,363	<i>Not Released</i>	<i>Not Released</i>
Stone County School District	81,248	48,465	18,643	2,869	120	<i>Not Released</i>	<i>Not Released</i>
Sunflower County School District	57,131	98,109	89,000	70,796	31,926	<i>Not Released</i>	<i>Not Released</i>
Tate County School District	68,643	102,565	20,598	15,963	14,180	22,456	<i>Not Released</i>
Tishomingo County Special Municipal Separate School District	46,688	10,699	72,988	53,204	18,219	6,751	<i>Not Released</i>
Tunica County School District	22,919	20,295	33,349	13,188	13,188	7,960	<i>Not Released</i>
Tupelo Public School District	68,100	59,534	62,804	37,816	8,859	4,580	<i>Not Released</i>
Union County School District	1	23,354	0	1,229	2,153	3,231	<i>Not Released</i>
Union Public School District	32,789	15,115	10,699	2,506	3,803	<i>Not Released</i>	<i>Not Released</i>
Vicksburg-Warren School District	165,103	99,631	80,420	43,550	32,942	29,894	<i>Not Released</i>
Walthall County School District	126,421	130,855	19,409	19,408	20,208	21,073	<i>Not Released</i>
Water Valley School District	27,043	14,933	15,513	13,988	529	<i>Not Released</i>	<i>Not Released</i>
Wayne County School District	152,018	173,601	173,600	195,163	195,162	168,582	<i>Not Released</i>
Webster County School District	32,303	28,024	21,761	21,761	6,223	9,111	<i>Not Released</i>
West Bolivar School District	17,502	36,329	16,281	5,781	5,840	4,925	<i>Not Released</i>
West Jasper Consolidated School District	12,335	8,777	9,599	3,174	3,174	3,355	<i>Not Released</i>
West Point School District	0	6,581	6,169	4,201	4,291	0	<i>Not Released</i>
West Tallahatchie Consolidated School District	3,060	36,199	38,224	32,674	25,386	23,698	<i>Not Released</i>
Western Line School District	107,369	81,730	19,953	19,953	4,280	5,133	<i>Not Released</i>
Wilkinson County School District	6,797	25,241	25,908	30,410	16,262	7,671	<i>Not Released</i>
Winona Public School District	11,728	18,765	13,011	5,805	2,608	8,273	<i>Not Released</i>
Yazoo City Municipal School District	11,456	69,162	38,412	46,466	32,909	37,815	<i>Not Released</i>

**Special Report – School District Noncompliance with Section 37-61-33-(3)(a)(iii)**

<b>School District Name</b>	<b>Fiscal Year 2004</b>	<b>Fiscal Year 2005</b>	<b>Fiscal Year 2006</b>	<b>Fiscal Year 2007</b>	<b>Fiscal Year 2008</b>	<b>Fiscal Year 2009</b>	<b>Fiscal Year 2010</b>
Yazoo County School District	92,733	87,164	62,875	37,074	8,408	7,033	<i>Not Released</i>
<b>Statewide Total</b>	<b>\$ 7,004,910</b>	<b>\$ 7,015,085</b>	<b>\$ 5,430,501</b>	<b>\$ 4,547,515</b>	<b>\$ 3,004,706</b>	<b>\$ 1,899,496</b>	<b>\$ 19,954</b>
<i>Number of Fiscal Year Audit Reports Released</i>	150 of 150	150 of 150	150 of 150	150 of 150	148 of 150	118 of 150	3 of 150

Source: Individual audit reports on file with the Office of the State Auditor.

END OF REPORT