

Special Report
School District Noncompliance with
Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972)
For the Period January 1, 2012 through December 31, 2012



Stacey E. Pickering

State Auditor

Patrick Dendy, CPA

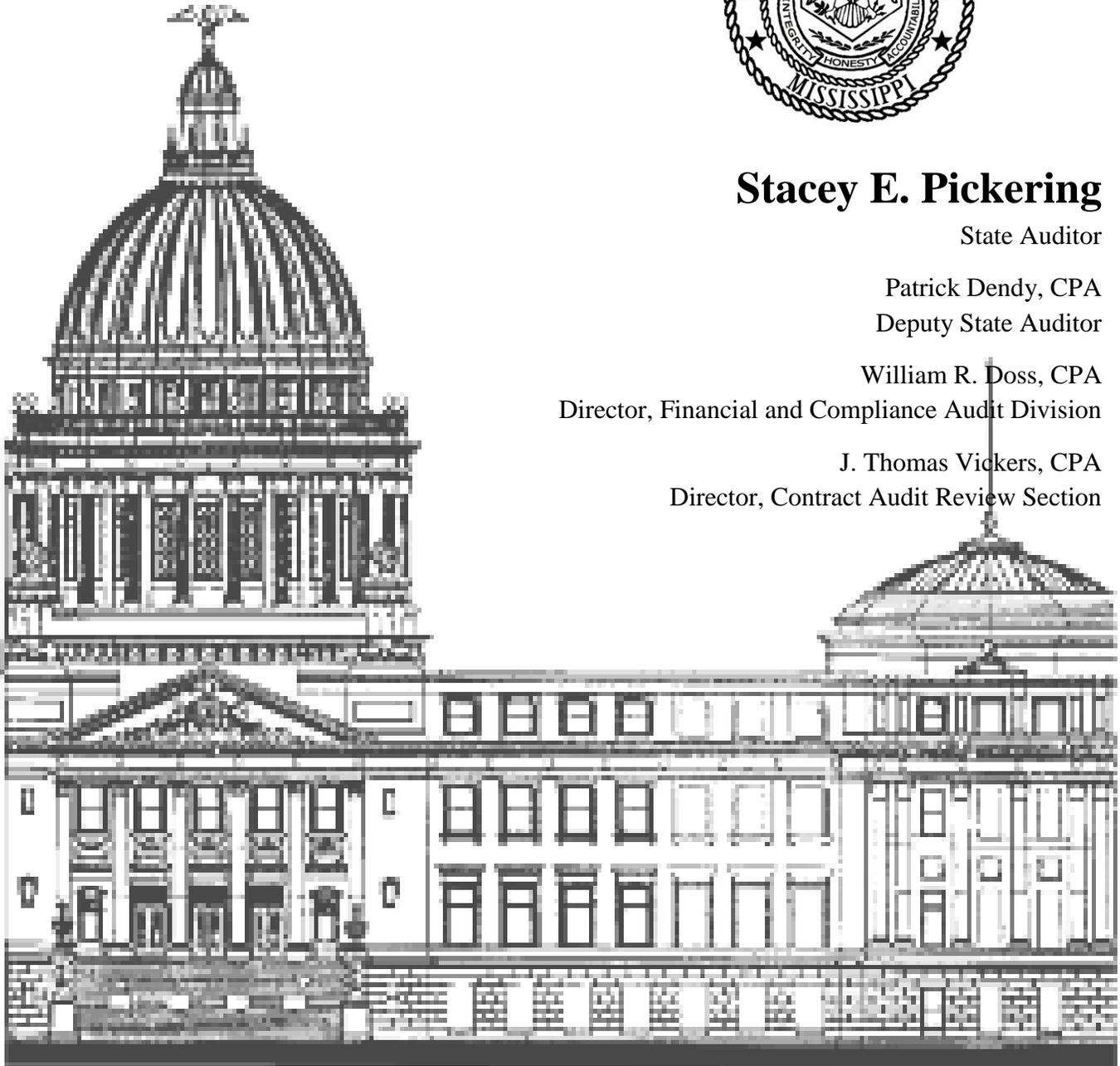
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STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
STATE AUDITOR

March 12, 2013

Honorable Eugene S. Clarke, Chairman of the Senate Appropriations Committee
Honorable Gray Tollison, Chairman of the Senate Education Committee
Honorable Herb Frierson, Chairman of the House Appropriations Committee
Honorable John L. Moore, 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 compliance or noncompliance with the requirements of Section 37-61-33(3)(a)(iii), Mississippi Code Annotated (1972) by Public School Districts within the State of Mississippi. 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 noncompliance with 37-61-33(3)(a)(iii). This report covers audit reports of school districts released during the period of January 1, 2012 through December 31, 2012. During this time period two Fiscal Year 2009 audit reports were released, prepared by Certified Public Accountants; 15 Fiscal Year 2010 audit reports were released, prepared by Certified Public Accountants; 119 Fiscal Year 2011 audit reports were released, prepared by Certified Public Accountants; and 23 Fiscal Year 2012 audit reports were released, prepared by Certified Public Accountants.

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Of the reports released during this time period, 10 reports noted instances of noncompliance with Section 37-61-33(3)(a)(iii). Of these 10 reports, two were Fiscal Year 2009 audit reports prepared by Certified Public Accountants, one was a Fiscal Year 2010 audit report prepared by Certified Public Accountants, six were Fiscal Year 2011 audit reports prepared by Certified Public Accountants, and one was a Fiscal Year 2012 audit report prepared by Certified Public Accountants.

School districts with instances of noncompliance noted are as follows:

Oktribbeha County School District	Fiscal Year 2009
Scott County School District	Fiscal Year 2009
Itawamba County School District	Fiscal Year 2010
Enterprise School District	Fiscal Year 2011
Forest Municipal School District	Fiscal Year 2011
Forrest County Agricultural High School ...	Fiscal Year 2011
Leake County School District	Fiscal Year 2011
Louisville Municipal School District	Fiscal Year 2011
Wayne County School District.....	Fiscal Year 2011
Enterprise School District	Fiscal Year 2012

For audit reports released during the period of January 1, 2012 through December 31, 2012, this report includes the school district's name, the fiscal year of the audit report, 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.

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 audit reports released through December 31, 2012.

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

Sincerely,



Stacey E. Pickering
State Auditor

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Table of Contents

BACKGROUND	1
Results.....	4
Notes on Individual School District’s Instances of Noncompliance with Section 37-61-33(3)(a)(iii)	10
Note 1: Oktibbeha County School District – Fiscal Year 2009	10
Note 2: Scott County School District – Fiscal Year 2009	11
Note 3: Itawamba County School District – Fiscal Year 2010.....	11
Note 4: Enterprise School District – Fiscal Year 2011.....	12
Note 5: Forest Municipal School District – Fiscal Year 2011	12
Note 6: Forrest County Agricultural High School – Fiscal Year 2011.....	13
Note 7: Leake County School District – Fiscal Year 2011.....	13
Note 8: Louisville Municipal School District – Fiscal Year 2011.....	14
Note 9: Wayne County School District – Fiscal Year 2011	15
Note 10: Enterprise School District – Fiscal Year 2012.....	15
Fiscal Year Comparison of Classroom Supply Funds	16

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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) was 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)

From July 1, 2005, until July 1, 2006, Section 37-61-33(3)(a)(iii) was 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 July 1, 2006, until July 1, 2012, Section 37-61-33(3)(a)(iii) was 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.

Subsequent to July 1, 2012, Section 37-61-33(3)(a)(iii) is 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. Effective with the 2012-2013 school year, the local school board may authorize each school to issue procurement cards provided by the Department of Finance and Administration under the provisions of Section 31-7-9(1)(c) for the use of teachers and necessary support personnel in making instructional supply fund expenditures under this section, consistent with the regulations of the Mississippi Department of Finance and Administration pursuant to Section 31-7-9. Such procurement cards shall be issued at the beginning of the school year and shall be issued in equal amounts per teacher determined by the total number of qualifying personnel and the current state appropriation for classroom supplies with the Education Enhancement Fund. Such cards will expire on a pre-determined date at the end of each school year. All unexpended amounts will be carried forward, combined with the following year's allocation of Education Enhancement Fund instructional supplies funds and reallocated for the following year.

Results

For audit reports released from January 1, 2012 through December 31, 2012, the following report identifies each school district, the fiscal year of the audit report, 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)

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2009, 2010, 2011 AND 2012 AUDIT REPORTS
RELEASED JANUARY 1, 2012 THROUGH DECEMBER 31, 2012**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2009 Audits:</u>			
Oktibbeha County School District	Yes	Note 1	\$ 5,990
Scott County School District	Yes	Note 2	\$ 5,125
<u>CPA Fiscal Year 2010 Audits:</u>			
Alcorn County School District	No		\$ 167,236
Baldwyn Public School District	No		\$ 6,564
Bay St. Louis-Waveland School District	No		\$ 0
Chickasaw County School District	No		\$ 11,631
Hinds County School District	No		\$ 266,975
Itawamba County School District	Yes	Note 3	\$ 2,448
Jackson Public School District	No		\$ 0
Leake County School District	No		\$ 17,012
Marion County School District	No		\$ 957
Oktibbeha County School District	No		\$ 1,879
Prentiss County School District	No		\$ 2,288
South Pike School District	No		\$ 4,475
Starkville School District	No		\$ 0
Stone County School District	No		\$ 3,699
Tupelo Public School District	No		\$ 3,665
<u>CPA Fiscal Year 2011 Audits:</u>			
Aberdeen School District	No		\$ 3,652
Amory School District	No		\$ 9,500
Bay St. Louis-Waveland School District	No		\$ 0
Benoit School District	No		\$ 1,360
Benton County School District	No		\$ 7,574
Biloxi Public School District	No		\$ 3,552
Booneville School District	No		\$ 45,669
Brookhaven School District	No		\$ 12,957
Calhoun County School District	No		\$ 0
Canton Public School District	No		\$ 0
Carroll County School District	No		\$ 12,071

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

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2009, 2010, 2011 AND 2012 AUDIT REPORTS
RELEASED JANUARY 1, 2012 THROUGH DECEMBER 31, 2012**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2011 Audits continued:</u>			
Chickasaw County School District	No		\$ 3,228
Claiborne County School District	No		\$ 24,750
Clarksdale Municipal School District	No		\$ 41,084
Clay County School District	No		\$ 908
Cleveland School District	No		\$ 55,980
Clinton Public School District	No		\$ 1,973
Coahoma County School District	No		\$ 12,055
Columbia School District	No		\$ 25,265
Columbus Municipal School District	No		\$ 14,923
Copiah County School District	No		\$ 12,957
Corinth School District	No		\$ 13,191
DeSoto County School District	No		\$ 46,112
Durant Public School District	No		\$ 3,299
East Jasper School District	No		\$ 1,778
East Tallahatchie School District	No		\$ 10,181
Enterprise School District	Yes	Note 4	\$ 7,358
Forest Municipal School District	Yes	Note 5	\$ 19,665
Forrest County Agricultural High School	Yes	Note 6	\$ 5,913
Forrest County School District	No		\$ 9,138
George County School District	No		\$ 181,242
Greenville Public Schools	No		\$ 311
Greenwood Public School District	No		\$ 9,620
Grenada School District	No		\$ 12,316
Gulfport School District	No		\$ 9,275
Harrison County School District	No		\$ 106,438
Hattiesburg Public School District	No		\$ 12,211
Hazlehurst City School District	No		\$ 10,648
Hollandale School District	No		\$ 9,411
Holmes County School District	No		\$ 21,666
Houston School District	No		\$ 655
Humphreys County School District	No		\$ 10,685
Indianola School District	No		\$ 20,499
Jackson County School District	No		\$ 12,208
Jackson Public School District	No		\$ 236,365

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

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2009, 2010, 2011 AND 2012 AUDIT REPORTS
RELEASED JANUARY 1, 2012 THROUGH DECEMBER 31, 2012**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2011 Audits continued:</u>			
Jefferson County School District	No		\$ 11,357
Jefferson Davis County School District	No		\$ 4,724
Jones County School District	No		\$ 9,965
Kemper County School District	No		\$ 1,897
Kosciusko School District	No		\$ 5,568
Lamar County School District	No		\$ 6,648
Lauderdale County School District	No		\$ 35,444
Laurel School District	No		\$ 33,887
Lawrence County School District	No		\$ 2,238
Leake County School District	Yes	Note 7	\$ 91,774
Leflore County School District	No		\$ 56,331
Leland School District	No		\$ 4,303
Lincoln County School District	No		\$ 4,180
Long Beach School District	No		\$ 11,866
Louisville Municipal School District	Yes	Note 8	\$ 1,605
Lowndes County School District	No		\$ 8,571
Madison County School District	No		\$ 236,365
Marion County School District	No		\$ 5,245
McComb Separate School District	No		\$ 12,490
Meridian Public School District	No		\$ 8,427
Montgomery County School District	No		\$ 5,395
Moss Point School District	No		\$ 13,538
Mound Bayou Public School District	No		\$ 3,703
Natchez-Adams School District	No		\$ 3,283
Neshoba County School District	No		\$ 15,268
Nettleton School District	No		\$ 3,889
New Albany Public School District	No		\$ 2,678
Newton County School District	No		\$ 668
North Bolivar School District	No		\$ 3,684
North Panola School District	No		\$ 14,223
North Pike Consolidated School District	No		\$ 1,058
North Tippah Consolidated School District	No		\$ 8,583
Noxubee County School District	No		\$ 39,922
Okolona Municipal Separate School District	No		\$ 2,762

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

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2009, 2010, 2011 AND 2012 AUDIT REPORTS
RELEASED JANUARY 1, 2012 THROUGH DECEMBER 31, 2012**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2011 Audits continued:</u>			
Oxford School District	No		\$ 4,194
Pascagoula Municipal Separate School District	No		\$ 0
Pass Christian Public School District	No		\$ 11,615
Pearl Public School District	No		\$ 13,815
Pearl River County School District	No		\$ 4,928
Perry County School District	No		\$ 13,476
Petal School District	No		\$ 1,626
Philadelphia Public School District	No		\$ 9,481
Picayune School District	No		\$ 5,715
Pontotoc City School District	No		\$ 1,895
Pontotoc County School District	No		\$ 38,998
Poplarville Special Municipal Separate School District	No		\$ 3,822
Richton School District	No		\$ 1,342
Senatobia Municipal School District	No		\$ 7,235
Shaw School District	No		\$ 11,624
Simpson County School District	No		\$ 35,950
Smith County School District	No		\$ 10,402
South Delta School District	No		\$ 8,024
South Panola School District	No		\$ 8,379
South Tippah School District	No		\$ 33,266
Starkville School District	No		\$ 480
Stone County School District	No		\$ 302
Sunflower County School District	No		\$ 12,471
Tishomingo County Special Municipal Separate School District	No		\$ 2,240
Tunica County School District	No		\$ 4,875
Tupelo Public School District	No		\$ 8,245
Union County School District	No		\$ 5,078
Union Public School District	No		\$ 4,022
Vicksburg-Warren School District	No		\$ 50,656
Walthall County School District	No		\$ 165,039
Wayne County School District	Yes	Note 9	\$ 91,774
Webster County School District	No		\$ 11,050
West Bolivar School District	No		\$ 3,171
West Jasper Consolidated School District	No		\$ 5,252

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

**SCHOOL DISTRICT NONCOMPLIANCE WITH SECTION 37-61-33(3)(a)(iii)
AND CLASSROOM SUPPLY FUNDS BROUGHT FORWARD FROM PREVIOUS YEAR
FISCAL YEAR 2009, 2010, 2011 AND 2012 AUDIT REPORTS
RELEASED JANUARY 1, 2012 THROUGH DECEMBER 31, 2012**

School District Name	Noncompliance With Section 37-61-33(3)(a)(iii) Noted	Note Reference Number	Classroom Supply Funds Brought Forward
<u>CPA Fiscal Year 2011 Audits continued:</u>			
West Point School District	No		\$ 439
West Tallahatchie Consolidated School District	No		\$ 13,247
Western Line School District	No		\$ 5,462
Wilkinson County School District	No		\$ 3,807
Yazoo City Municipal School District	No		\$ 5,125
Yazoo County School District	No		\$ 20,719
<u>CPA Fiscal Year 2012 Audits:</u>			
Attala County School District	No		\$ 5,038
Chickasaw County School District	No		\$ 7,463
Choctaw County School District	No		\$ 2,837
Clarksdale Municipal School District	No		\$ 26,489
Coffeeville School District	No		\$ 3,987
Durant Public School District	No		\$ 679
Enterprise School District	Yes	Note 10	\$ 12,964
Greenwood Public School District	No		\$ 9,340
Gulfport School District	No		\$ 9,275
Houston School District	No		\$ 5,244
Kosciusko School District	No		\$ 2,299
Leland School District	No		\$ 6,251
Marshall County School District	No		\$ 7,986
Montgomery County School District	No		\$ 8,976
New Albany Public School District	No		\$ 198
Newton Municipal School District	No		\$ 6,688
Ocean Springs School District	No		\$ 85
Philadelphia Public School District	No		\$ 9,481
Quitman Consolidated School District	No		\$ 0
Smith County School District	No		\$ 1,906
Tunica County School District	No		\$ 4,513
Water Valley School District	No		\$ 6,856
Winona Public School District	No		\$ 4,631

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)

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

The following are the findings of noncompliance with Section 37-61-33(3)(a)(iii) noted in the audit reports released from January 1, 2012 through December 31, 2012.

Note 1: Oktibbeha County School District – Fiscal Year 2009

Finding:

Section 37-61-3(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.

During our test work on EEF, we noted that the district allocated part of the EEF classroom supplies allocation to one federally-funded classroom teacher.

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.

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.

School District’s Response:

We will comply with Section 37-61-33(e)(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)

Note 2: Scott County School District – Fiscal Year 2009

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), specifies, " ... local school districts shall allocate classroom supply funds equally among all classroom teachers in the school district." It also defines "teacher" as " ... an 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."

During our test work, we identified nine 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). We noted that forty-two (42) teachers were allowed to spend more than the \$200 allocated to each teacher.

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

Allowing teachers to overspend their allocation and the allocation of classroom supplies and instructional materials funds to federally funded teachers could result in the District allowing some teachers to spend other teachers' allocations.

Recommendation:

We recommend the District comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires that education enhancement funds be allocated equally among classroom teachers, but shall not include federally funded teachers.

School District's Response:

The District will comply with Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), which requires that education enhancement funds be allocated equally among classroom teachers; but shall not include federally funded teachers.

Note 3: Itawamba County School District – Fiscal Year 2010

Finding:

The results of our procedures performed to test compliance with the requirements of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), disclosed the following instance of noncompliance: One of the schools within the district failed to maintain information on each teacher's allocation, expenditures, and balances. During testing it was also noted that 5 out of 30 expenditures tested the teacher spent more than allowed portion.

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

Recommendation:

Proper documentation needs to be maintained to ensure that each teacher's proper allocation, expenditures and balances are correct.

School District's Response:

We will comply.

Note 4: Enterprise School District – Fiscal Year 2011

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 allocated to federally funded teachers in the district.

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(3)(a)(iii), Miss. Code Ann. (1972).

Note 5: Forest Municipal School District – Fiscal Year 2011

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 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 1 federally funded teacher.

This noncompliance occurred because the district moved one teacher that was paid from district

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

maintenance to a federal fund during the year after the EEF allocation had been calculated and did not reclassify this teacher's supplies purchase from the EEF classroom supply fund back to district maintenance.

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 federally funded teachers from the allocation.

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 will exclude federally funded teachers from the allocation.

Note 6: Forrest County Agricultural High School – Fiscal Year 2011

Finding:

Section 37-61-33(3)(a)(iii), Mississippi Code Ann. (1972) states that the school district should use EEF classroom supplies for the acquisition of classroom supplies, instructional materials, and/or equipment.

In performing tests to the District's EEF expenditures we noted an instance that a teacher used his/her EEF allocation to purchase trophies and plaques for student award banquet and an instance where a teacher used his/her EEF allocation to purchase pizza for students as a reward for reading improvement.

Recommendation:

We recommend the district comply Section 37-61-33(3)(a)(iii), Mississippi Code Ann. (1972) and use EEF monies to only purchase expenditures allowed under this section.

School District's Response:

The Forrest County Agricultural High School has addressed and corrected this issue.

Note 7: Leake County School District – Fiscal Year 2011

Finding:

Code Section 37-61-33(3)(a)(iii), Mississippi Code Ann. (1972), sets forth requirements governing the distribution and use of Education Enhancement Funds for classroom supplies/materials. Carry forward amounts not reserved in an approved spending plan and the new year allocation should be pooled and distributed to all qualifying teachers in the district in an equal amount per qualifying teacher. The school district failed to allocate all available amounts. Each qualifying teacher should have received \$54.54 more in total allocation for the

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

2010-2011 year. This occurred when the district failed to consider all carry forward amounts that were not encumbered in an approved spending plan.

Recommendation:

We recommend that the district allocate Education Enhancement Funds in accordance with state law.

School District's Response:

The district has implemented a process in which the remaining funds in the EEF Fund are equally distributed among all eligible teaching staff. Senate Bill 2761, effective July 1, 2012, has since provided that districts may issue procurement cards to eligible teachers. Our school district will issue such cards for all dates forward.

Note 8: Louisville Municipal School District – Fiscal Year 2011

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 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 1 federally funded teacher at Noxapater.

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 federally funded teachers from the allocation.

School District's Response:

The district will follow the guidelines set forth in Section 37-61-33(3)(a)(iii), Miss Code Ann. (1972). Federally funded teachers will be excluded from the allocation of EEF classroom supply funds.

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

Note 9: Wayne County School District – Fiscal Year 2011

Finding:

Section 37-61-33(3)(a)(iii), Miss. Code Ann. 1972, sets forth the requirements for the division of Education Enhancement funds for classroom supplies and materials. Education enhancement funds were not divided equally among all qualifying teachers in the District for the 2010-2011 year. Teachers received an allocation of \$160/teacher. With a carry forward balance of \$91,774 and current year state allotment of new funds, we calculated an amount of \$601/teacher available for spending. We found no formally approved spending plans available for review that would have restricted the carry forward balance of \$91,774.

Recommendation:

We recommend that the district divide all Education Enhancement funds in the manner specified in 37-61-33(3)(a)(iii), Miss. Code Ann. (1972). Carry forward balances should be considered for equal allocation among all qualifying teachers unless the allocations have been set aside in approved spending plans.

School District's Response:

At June 30, 2011, we had a cash balance of \$80,157, partially offset by outstanding encumbrances (open purchase orders) of \$48,074, leaving an unspent balance of \$32,083. At the end of June 2012, this unencumbered balance was reduced to \$19,788. As of the current date, it has been further reduced to \$16,990, and this amount will be allocated to all eligible teachers at the rate of \$67 per teacher, to be spent before December 25, 2012. This will totally deplete the fund and resolve the issue.

Note 10: Enterprise School District – Fiscal Year 2012

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 but to preclude allocation to federally-funded teachers. During the course of our audit, we noted that Education Enhancement Funds were allocated to two federally funded teachers in the district.

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(3)(a)(iii), Miss. Code Ann. (1972).

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 2006, 2007, 2008, 2009, 2010, 2011 and 2012 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, 2012. The notation “*Not Released*” indicates the school district’s audit for that fiscal year was not released by December 31, 2012. For fiscal years 2006, 2007, 2008 and 2009 information for 150 of the 150 school districts is presented. For fiscal year 2010, information for 146 of 150 school districts is presented. For fiscal year 2011, information for 133 of 150 school districts is presented. For fiscal year 2012, information for 23 of 150 school districts is presented.

School District Name	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Aberdeen School District	\$ 23,528	\$ 18,400	\$ 5,424	\$ 4,256	\$ 9,288	\$ 3,652	<i>Not Released</i>
Alcorn County School District	66,702	55,778	44,037	40,197	167,236	<i>Not Released</i>	<i>Not Released</i>
Amite County School District	4,166	4,166	529	2,911	771	311	<i>Not Released</i>
Amory School District	45,887	47,240	36,152	9,288	2,920	9,500	<i>Not Released</i>
Attala County School District	11,555	12,020	6,899	6,803	6,841	7,868	5,038
Baldwyn Public School District	11,517	8,689	6,782	6,782	6,564	<i>Not Released</i>	<i>Not Released</i>
Bay St. Louis-Waveland School District	36,538	9,553	3,249	10,665	0	0	<i>Not Released</i>
Benoit School District	6,627	5,554	1,098	1,125	392	1,360	<i>Not Released</i>
Benton County School District	451	3,244	3,694	3,383	7,033	7,574	<i>Not Released</i>
Biloxi Public School District	38,759	21,105	2,754	4,307	0	3,552	<i>Not Released</i>
Booneville School District	68,545	67,442	9,690	36,826	44,070	45,669	<i>Not Released</i>
Brookhaven School District	4,335	58,867	53,867	13,131	12,289	12,957	<i>Not Released</i>
Calhoun County School District	109	578	178	0	0	0	<i>Not Released</i>
Canton Public School District	19,161	11,464	5,040	0	11,523	0	<i>Not Released</i>
Carroll County School District	12,379	11,723	5,345	13,954	10,107	12,071	<i>Not Released</i>
Chickasaw County School District	8,467	5,638	8,071	8,183	11,631	3,228	7,463
Choctaw County School District	39,443	20,422	10,722	5,600	8,122	8,185	2,837
Claiborne County School District	109,816	120,656	39,328	163,542	6,526	24,750	<i>Not Released</i>
Clarksdale Municipal School District	119,094	103,593	85,516	63,957	41,445	41,084	26,489
Clay County School District	3,657	2,575	1,873	977	5,839	908	<i>Not Released</i>
Cleveland School District	47,617	51,125	36,400	33,480	42,061	55,980	<i>Not Released</i>
Clinton Public School District	20,416	18,835	18,835	23,186	11,523	1,973	<i>Not Released</i>
Coahoma County School District	44,790	27,139	15,136	12,024	8,781	12,055	<i>Not Released</i>
Coffeeville School District	9,505	6,222	5,283	3,938	1,220	65,967	3,987

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

School District Name	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Columbia School District	30,117	30,994	13,058	11,853	20,118	25,265	<i>Not Released</i>
Columbus Municipal School District	17,558	22,405	12,585	11,383	10,368	14,923	<i>Not Released</i>
Copiah County School District	83,034	66,038	19,136	9,293	14,503	12,957	<i>Not Released</i>
Corinth School District	5,728	0	1,204	4,489	3,775	13,191	<i>Not Released</i>
Covington County School District	24,229	4,166	5,513	975	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>
DeSoto County School District	359,752	444,032	0	40,057	44,600	46,112	<i>Not Released</i>
Drew School District	10,397	9,798	16,051	9,429	6,391	65,967	<i>Not Released</i>
Durant Public School District	1,589	1,589	3,491	898	1,616	3,299	679
East Jasper School District	32,315	18,882	1,854	7,182	4,341	1,778	<i>Not Released</i>
East Tallahatchie School District	26,378	15,398	10,349	4,888	5,157	10,181	<i>Not Released</i>
Enterprise School District	17,830	20,954	940	3,159	9,288	7,358	12,964
Forest Municipal School District	27,338	9,835	7,253	12,108	11,138	19,665	<i>Not Released</i>
Forrest County Agricultural High School	6,023	6,023	2,618	700	399	5,913	<i>Not Released</i>
Forrest County School District	17,354	17,354	7,270	10,993	10,993	9,138	<i>Not Released</i>
Franklin County School District	8,022	13,286	3,243	0	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>
George County School District	144,681	125,613	142,350	135,489	142,892	181,242	<i>Not Released</i>
Greene County School District	40,651	90,370	79,270	69,194	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>
Greenville Public School District	698	0	0	19,322	23,535	311	<i>Not Released</i>
Greenwood Public School District	2,461	0	0	0	14,213	9,620	9,340
Grenada School District	4,952	10,342	8,622	8,588	15,098	12,316	<i>Not Released</i>
Gulfport School District	72,732	92,732	7,423	39,215	29,045	9,275	9,275
Hancock County School District	34,323	46,204	9,318	10,558	11,125	9,997	<i>Not Released</i>
Harrison County School District	45,213	138,472	130,007	136,828	136,265	106,438	<i>Not Released</i>
Hattiesburg Public School District	34,319	4,500	20,883	14,739	15,102	12,211	<i>Not Released</i>
Hazlehurst City School District	4,257	4,150	16,002	11,010	11,030	10,648	<i>Not Released</i>
Hinds County School District	246,883	260,542	270,001	262,484	266,975	<i>Not Released</i>	<i>Not Released</i>
Hollandale School District	28,926	19,715	10,119	7,288	9,411	9,411	<i>Not Released</i>
Holly Springs School District	23,281	15,862	16,743	14,999	14,999	<i>Not Released</i>	<i>Not Released</i>
Holmes County School District	37,234	37,823	25,062	23,737	17,496	21,666	<i>Not Released</i>
Houston School District	2,326	4,407	1,396	0	0	655	5,244
Humphreys County School District	16,949	12,857	14,081	16,939	14,751	10,685	<i>Not Released</i>
Indianola School District	49,302	55,200	61,659	6,112	82,230	20,499	<i>Not Released</i>
Itawamba County School District	11,590	3,601	3,979	4,847	2,448	<i>Not Released</i>	<i>Not Released</i>
Jackson County School District	154,805	4,166	157,958	0	5,327	12,208	<i>Not Released</i>
Jackson Public School District	69,396	0	0	0	0	236,365	<i>Not Released</i>
Jefferson County School District	33,157	27,029	27,029	7,394	7,076	11,357	<i>Not Released</i>
Jefferson Davis County School District	40,053	29,254	20,982	6,004	9,231	4,724	<i>Not Released</i>

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

School District Name	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Jones County School District	4,461	897	2,658	9,947	0	9,965	<i>Not Released</i>
Kemper County School District	7,650	7,650	5,118	7,057	4,097	1,897	<i>Not Released</i>
Kosciusko School District	0	0	1,009	2,185	4,722	5,568	2,299
Lafayette County School District	11,252	6,686	8,120	2,028	2,029	<i>Not Released</i>	<i>Not Released</i>
Lamar County School District	48,776	30,230	30,230	19,582	8,163	6,648	<i>Not Released</i>
Lauderdale County School District	28,133	36,693	36,693	29,302	30,825	35,444	<i>Not Released</i>
Laurel School District	0	0	0	7,879	22,793	33,887	<i>Not Released</i>
Lawrence County School District	17,525	18,500	22,152	5,037	6,396	2,238	<i>Not Released</i>
Leake County School District	44,698	48,167	17,356	17,336	17,012	91,774	<i>Not Released</i>
Lee County School District	75,956	0	0	0	0	<i>Not Released</i>	<i>Not Released</i>
Leflore County School District	174,802	174,802	24,843	29,808	42,788	56,331	<i>Not Released</i>
Leland School District	17,632	12,761	11,352	6,112	6,278	4,303	6,251
Lincoln County School District	12,957	5,876	566	2,342	2,342	4,180	<i>Not Released</i>
Long Beach School District	57,531	4,564	923	3,869	7,341	11,866	<i>Not Released</i>
Louisville Municipal School District	4,025	7,556	2,639	4,117	3,099	1,605	<i>Not Released</i>
Lowndes County School District	1,072	472	0	0	12,601	8,571	<i>Not Released</i>
Lumberton Public School District	9,965	6,237	4,127	2,704	3,293	3,102	<i>Not Released</i>
Madison County School District	16,982	3,149	4,875	262,449	264,967	236,365	<i>Not Released</i>
Marion County School District	48,964	53,553	16,262	2,181	957	5,245	<i>Not Released</i>
Marshall County School District	110,311	18,479	19,446	5,609	14,181	9,955	7,986
McComb Separate School District	8,405	12,308	3,616	12,787	9,177	12,490	<i>Not Released</i>
Meridian Public School District	62,391	59,948	76,995	19,883	8,431	8,427	<i>Not Released</i>
Monroe County School District	113,356	13,801	18,885	21,429	20,630	<i>Not Released</i>	<i>Not Released</i>
Montgomery County School District	16,582	16,893	2,620	4,508	6,542	5,395	8,976
Moss Point School District	38,412	18,388	21,967	17,023	11,191	13,538	<i>Not Released</i>
Mound Bayou Public School District	14,362	15,644	17,315	5,998	3,555	3,703	<i>Not Released</i>
Natchez-Adams School District	20,878	31,686	3,415	880	1,414	3,283	<i>Not Released</i>
Neshoba County School District	165,354	35,215	35,215	6,568	12,649	15,268	<i>Not Released</i>
Nettleton School District	4,838	1,285	1,478	0	6,052	3,889	<i>Not Released</i>
New Albany Public School District	20,506	20,506	14,952	5,478	1,856	2,678	198
Newton County School District	21,578	3,021	2,801	2,245	0	668	<i>Not Released</i>
Newton Municipal School District	7,718	12,503	7,544	7,911	6,056	1,973	6,688
North Bolivar School District	24,075	28,696	16,467	3,825	3,855	3,684	<i>Not Released</i>
North Panola School District	5,301	25,543	13,557	14,159	15,412	14,223	<i>Not Released</i>
North Pike Consolidated School District	2,338	4,780	6,829	2,853	6,644	1,058	<i>Not Released</i>
North Tippah Consolidated School District	11,048	10,053	10,053	13,123	12,260	8,583	<i>Not Released</i>
Noxubee County School District	27,624	31,691	35,265	36,532	30,882	39,922	<i>Not Released</i>

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

School District Name	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Ocean Springs School District	28,838	22,130	2,201	1,185	0	385	85
Okolona Municipal Separate School District	4,952	1,502	1,409	0	2,154	2,762	<i>Not Released</i>
Oktibbeha County School District	2,625	2,625	3,603	5,990	1,879	<i>Not Released</i>	<i>Not Released</i>
Oxford School District	2,124	4,624	4,624	4,877	45	4,194	<i>Not Released</i>
Pascagoula Municipal Separate School District	26,668	19,443	11,158	2,289	0	0	<i>Not Released</i>
Pass Christian Public School District	21,953	6,085	41,663	3,609	5,086	11,615	<i>Not Released</i>
Pearl Public School District	38,907	39,125	32,227	23,917	17,694	13,815	<i>Not Released</i>
Pearl River County School District	105	6,843	3,657	5,414	5,414	4,928	<i>Not Released</i>
Perry County School District	2,096	3,243	1,824	9,952	13,477	13,476	<i>Not Released</i>
Petal School District	6,607	9,553	2,252	10,297	6,962	1,626	<i>Not Released</i>
Philadelphia Public School District	1,182	8,200	8,200	4,240	7,061	9,481	9,481
Picayune School District	62,361	76,755	88,520	105,909	20,908	5,715	<i>Not Released</i>
Pontotoc City School District	32,805	37,348	7,200	0	1,895	1,895	<i>Not Released</i>
Pontotoc County School District	41,228	42,103	41,769	39,003	39,002	38,998	<i>Not Released</i>
Poplarville Special Municipal Separate School District	8,273	2,017	3,406	248	3,822	3,822	<i>Not Released</i>
Prentiss County School District	33,513	8,244	5,772	0	2,288	<i>Not Released</i>	<i>Not Released</i>
Quitman Consolidated School District	2,645	3,180	0	0	0	0	0
Quitman County School District	18,991	8,383	5,422	8,663	12,827	<i>Not Released</i>	<i>Not Released</i>
Rankin County School District	25,881	15,046	9,263	17,443	0	44,401	<i>Not Released</i>
Richton School District	11,785	11,785	10,641	15,613	8,634	1,342	<i>Not Released</i>
Scott County School District	83,529	83,651	5,125	5,125	<i>Not Released</i>	<i>Not Released</i>	<i>Not Released</i>
Senatobia Municipal School District	139	18,710	20,265	18,810	20,646	7,235	<i>Not Released</i>
Shaw School District	8,714	4,012	5,300	8,820	8,290	11,624	<i>Not Released</i>
Simpson County School District	24,423	4,372	3,468	3,468	18,373	35,950	<i>Not Released</i>
Smith County School District	55,682	55,682	12,307	601	5,070	10,402	1,906
South Delta School District	17,903	13,593	10,764	5,122	6,891	8,024	<i>Not Released</i>
South Panola School District	17,524	23,708	12,301	13,222	1,116	8,379	<i>Not Released</i>
South Pike School District	40,725	40,725	47,009	17,799	4,475	<i>Not Released</i>	<i>Not Released</i>
South Tippah School District	110,414	87,387	65,812	45,684	48,684	33,266	<i>Not Released</i>
Starkville School District	72,318	76,608	74,363	5,483	0	480	<i>Not Released</i>
Stone County School District	18,643	2,869	120	0	3,699	302	<i>Not Released</i>
Sunflower County School District	89,000	70,796	31,926	23,391	4,952	12,471	<i>Not Released</i>
Tate County School District	20,598	15,963	14,180	22,456	8,085	<i>Not Released</i>	<i>Not Released</i>
Tishomingo County Special Municipal Separate School District	72,988	53,204	18,219	6,751	1,831	2,240	<i>Not Released</i>
Tunica County School District	33,349	13,188	13,188	7,960	8,305	4,875	4,513

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

School District Name	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Tupelo Public School District	62,804	37,816	8,859	4,580	3,665	8,245	<i>Not Released</i>
Union County School District	0	1,229	2,153	3,231	0	5,078	<i>Not Released</i>
Union Public School District	10,699	2,506	3,803	3,803	5,102	4,022	<i>Not Released</i>
Vicksburg-Warren School District	80,420	43,550	32,942	29,894	27,368	50,656	<i>Not Released</i>
Walthall County School District	19,409	19,408	20,208	21,073	162,110	165,039	<i>Not Released</i>
Water Valley School District	15,513	13,988	529	3,675	4,364	1,973	6,856
Wayne County School District	173,600	195,163	195,162	168,582	156,079	91,774	<i>Not Released</i>
Webster County School District	21,761	21,761	6,223	9,111	2,431	11,050	<i>Not Released</i>
West Bolivar School District	16,281	5,781	5,840	4,925	2,980	3,171	<i>Not Released</i>
West Jasper Consolidated School District	9,599	3,174	3,174	3,355	5,252	5,252	<i>Not Released</i>
West Point School District	6,169	4,201	4,291	0	0	439	<i>Not Released</i>
West Tallahatchie Consolidated School District	38,224	32,674	25,386	23,698	14,954	13,247	<i>Not Released</i>
Western Line School District	19,953	19,953	4,280	5,133	4,002	5,462	<i>Not Released</i>
Wilkinson County School District	25,908	30,410	16,262	7,671	5,070	3,807	<i>Not Released</i>
Winona Public School District	13,011	5,805	2,608	8,273	0	221	4,631
Yazoo City Municipal School District	38,412	46,466	32,909	37,815	26,000	5,125	<i>Not Released</i>
Yazoo County School District	62,875	37,074	8,408	7,033	19,254	20,719	<i>Not Released</i>
Statewide Total	\$ 5,430,501	\$ 4,547,515	\$ 3,022,889	\$ 2,770,608	\$ 2,725,804	\$ 2,590,728	\$ 143,186
Number of Fiscal Year Audit Reports Released	150 of 150	150 of 150	150 of 150	150 of 150	146 of 150	133 of 150	23 of 150

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

END OF REPORT