



AUDIT EXCEPTIONS REPORT

For Fiscal Year 2024

SHAD WHITE

State Auditor

Larry Ware

Director, *Investigations Division*

Debi Cox

Deputy Director, *Investigations Division*





Office of the State Auditor

**Financial and Compliance Division
Investigations Law Enforcement Division
Government Accountability Division**

A legally mandated account of misappropriated or misspent public funds
and the actions taken by the Office of the State Auditor for their recovery
and their return to the appropriate entities in Fiscal Year 2024.

AUDIT EXCEPTIONS REPORT FISCAL YEAR 2024

**PUBLISHED IN ACCORDANCE WITH
THE REQUIREMENTS OF
SECTIONS 7-7-77, 7-7-79, 7-7-217 AND 7-7-219
MISSISSIPPI CODE ANNOTATED (1972)**

**Shad White
STATE AUDITOR**

*The Office of the State Auditor does not discriminate on the basis of race,
religion, national origin, sex, age or disability.*



OFFICE OF THE STATE AUDITOR
Shad White
AUDITOR

August 1, 2024

Honorable Tate Reeves, Governor
Honorable Delbert Hosemann, Lieutenant Governor
Honorable David McRae, Treasurer
Honorable Jason White, Speaker of the House
Honorable Dean Kirby, President Pro Tempore of the Senate
Honorable Manly Barton, Speaker Pro Tempore of the House
Members of the Mississippi State Legislature

Dear Ladies and Gentlemen:

As you are aware, it is my duty to report to you the specific exceptions taken by the Office of the State Auditor during Fiscal Year 2024, as required by Sections 7-7-77, 7-7-79, 7-7-217 and 7-7-219, Mississippi Code Annotated (1972). This letter is a summary of the Special Report on Audit Exceptions for Fiscal Year 2024. The full report can be accessed on the internet at <http://www.osa.ms.gov/documents/investigative/inv2024.pdf>.

An audit “*exception*” indicates that a violation of the law or an accounting error has resulted in a misappropriation or an incorrect expenditure of public funds. As a result, the money must be repaid.

The “*exceptions*” included in this report may refer to disallowed expenditures by officials who assumed the responsibility of reimbursing the appropriate entity when an audit exception was taken by the Office of the State Auditor. To those officials who cooperated with this effort we are sincerely grateful. Both the taxpayers and this agency benefited from their willingness to assure accountability in government.

The County Audit Section recovered disallowed expenditures and understated revenues totaling **\$19,396.00**. These exceptions involved disallowed expenditures and understatement of revenues by a chancery clerk and are recorded as “paid in full and settled to the appropriate fund directly.” A chancery clerk claimed unallowable expenses totaling \$62,570.00 for which no payments have been received.

The Investigations Law Enforcement Division issued thirty-seven formal demands for a total of **\$1,350,667.83** and recovered misspent or embezzled funds totaling **\$810,854.00** ¹

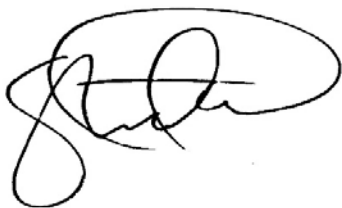
In 2021 my office began an investigation of Management & Training Corporation (MTC), a private company which operates several prisons in the state through a contract with the Mississippi Department of Corrections (MDOC). Allegations arose that MTC was not providing the prison staff required by their contract with the state. My office found MTC failed to provide the minimum mandatory staff to ensure the safety of inmates and prison employees but was still paid by the state as if they had. Prior to the completion of the investigation, MTC tendered over \$5.125 million back to the state relating to the company's failure to provide the minimum mandatory staff required by their contract with MDOC at two of the prisons they operate. This is in addition to a \$1.9 million demand served on MTC in 2022 relating to another prison. The investigation into this matter continues and could result in additional demands.

Mississippi's welfare scandal emerged in 2019 when the State Auditor's Office received a tip regarding a potential kickback scheme involving the Department of Human Services. The investigation revealed tens of millions of dollars had been misspent between 2016 and 2019. My office provided findings to prosecutors who have now obtained guilty pleas from seven individuals. My office also issued civil demands related to the Department of Human Services scandal and then turned those demands over to the Attorney General's Office for enforcement. As a result of the investigation, \$334,874.54 was recovered in Fiscal Year 2024.

The total amount of funds recovered by the Office of the State Auditor or returned to a government entity as a result of an OSA investigation for Fiscal Year ending June 30, 2024, was **\$6,290,619.64**.

The Office of the State Auditor continues to serve as a watchdog organization to ensure that tax dollars are protected, and we pledge to perform our jobs with integrity, honesty and a commitment to excellence. We continue to protect the public's trust through evaluations of accounting practices and aggressive investigations of alleged wrongdoing. We believe the taxpayers of Mississippi deserve no less.

Serving Mississippi Together,

A handwritten signature in black ink, appearing to read 'Shad White', with a large, stylized loop at the end.

Shad White
State Auditor

¹ This amount reflects funds collected on current and previous fiscal year exceptions and current fiscal year monies paid and settled to the appropriate entities directly. Prior Fiscal Year payments are not included in these amounts.

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EXCEPTIONS TAKEN BY THE COUNTY AUDIT SECTION

LAUDERDALE COUNTY

COUNTY OFFICIAL

Chancery Clerk, Carolyn Mooney

\$19,396.00

Claimed unallowable expenses and understated revenues on financial report.

Status: Paid in full and settled to the appropriate fund directly.

NOXUBEE COUNTY

COUNTY OFFICIAL

Chancery Clerk, Mary Shelton

\$62,570.00

Claimed unallowable expenses on financial report

Status: No payments have been received.



**EXCEPTIONS TAKEN AND CRIMINAL
CHARGES FILED BY THE INVESTIGATIONS
LAW ENFORCEMENT DIVISION**



ALCORN COUNTY**COUNTY OFFICIAL****Supervisor, Lowell Hinton****\$358.85**

Misuse of Public Property

Status: A formal demand in the amount of \$358.85 was served on September 20, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the deserving entities.

BOLIVAR COUNTY**TOWN OF BEULAH****Former Mayor of Beulah, Bertha Thomas****\$12,573.42**

Embezzlement

Status: On February 26, 2024, Thomas was indicted on 3 counts of Embezzlement. On February 29, 2024, a formal demand in the amount of \$12,573.42 was served. On April 18, 2024, Thomas pled guilty and was sentenced to 5 years supervised probation. For Fiscal Year 2024, no payments have been received.

CHICKASAW COUNTY**COUNTY OFFICIALS****Supervisor, William Blissard****\$750.48**

Misuse of Public Funds/Improper Donation

Status: A formal demand in the amount of \$750.48 was served on July 12, 2023. For Fiscal Year 2024, no payments have been received.

Supervisor, Margaret Futral**\$750.46**

Misuse of Public Funds/Improper Donation

Status: A formal demand in the amount of \$750.46 was served on July 24, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

Supervisor, A. L. Adair**\$750.46**

Misuse of Public Funds/Improper Donation

Status: A formal demand in the amount of \$750.46 was served on July 12, 2023. For Fiscal Year 2024, no payments have been received.



CHICKASAW COUNTY Cont'd

Supervisor, Anderson McFarland **\$750.48**
Misuse of Public Funds/Improper Donation

Status: A formal demand in the amount of \$750.48 was served on July 12, 2023. For Fiscal Year 2024, no payments have been received.

Supervisor, Russell Brooks **\$750.48**
Misuse of Public Funds/Improper Donation

Status: A formal demand in the amount of \$750.48 was served on July 12, 2023. For Fiscal Year 2024, no payments have been received.

COVINGTON COUNTY**TOWN OF MOUNT OLIVE**

Mayor, Cliff Kelly **\$17,861.47**
Misuse of Public Funds

Status: A joint and several demand in the amount of \$17,861.47 was served on September 5, 2023. For Fiscal Year 2024, no payments have been received.

Bailee Norman **\$17,861.47**
Misuse of Public Funds

Status: A joint and several demand in the amount of \$17,861.47 was served on August 30, 2023. For Fiscal Year 2024, no payments have been received.

FORREST COUNTY**MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY**

Sharccara McNair **\$31,763.85**
Fraudulent Statements and Representations
Fraud in Connection with a State Funded Assistance Program
Computer Fraud

Status: On March 27, 2024, McNair was indicted on one count of Fraudulent Statements, one count of Fraud in Connection with a State Funded Program, and one count of Computer Fraud. A formal demand in the amount of \$31,763.85 was served on April 12, 2024. For Fiscal Year 2024, no payments have been received.



HINDS COUNTY**CITY OF BOLTON****City Clerk Sheila Williams****\$35,882.59**

Embezzlement

Status: On January 31, 2024, Williams was indicted on one count of Embezzlement. A formal demand in the amount of \$35,882.59 was served on February 20, 2024. For Fiscal Year 2024, no payments have been received.

MISSISSIPPI DIVISION OF MEDICAID**Manjit Kaur****\$68,809.78**

Fraud

Status: A joint and several demand in the amount of \$68,809.78 was served on November 15, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

Gurmej Singh-Kaur**\$68,809.78**

Fraud

Status: A joint and several demand in the amount of \$68,809.78 was served on November 15, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

MISSISSIPPI DIVISION OF MEDICAID**Gurdev Kamboj****\$21,553.14**

Fraud

Status: A joint and several demand in the amount of \$21,553.14 was served on November 29, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

Manpreet Kamboj**\$21,553.14**

Fraud

Status: A joint and several demand in the amount of \$21,553.14 was served on November 29, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.



HUMPHREYS COUNTY**COUNTY EMPLOYEE**

Chancery Clerk, Mack Liddell, Jr.
Salary Overpayments

\$5,106.18

Status: A formal demand in the amount of \$5,106.18 was served on November 15, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

ITAWAMBA COUNTY**ITAWAMBA COMMUNITY COLLEGE**

Former Itawamba Community College Honor Society Advisor, Robin Lowe
Embezzlement

\$36,915.30

Status: On January 29, 2024, Lowe was indicted for Embezzlement. A formal demand in the amount of \$36,915.30 was served on February 12, 2024. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

JACKSON COUNTY**CITY OF GAUTIER**

Former Utilities Customer Service Representative, Alicia Landaverde
Embezzlement
Fraudulent Statements and Representations

\$8,514.06

Status: On June 8, 2023, Landaverde was indicted for one count of Embezzlement and one count of Fraudulent Statements and Representations. A formal demand in the amount of \$8,514.06 was served on August 28, 2023. On February 12, 2024, Landaverde pled guilty and was sentenced to 5 years probation and ordered to pay fines, fees and court cost. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

JONES COUNTY**RENTAL ASSISTANCE FOR MISSISSIPIANS PROGRAM (RAMP)**

Christy Gomez
Fraud

\$108,851.33

Status: On February 29, 2024, Gomez was indicted on two counts of Fraud. A demand in the amount of \$108,851.33 was served on March 18, 2024. For Fiscal Year 2024, no payments have been received.



JONES COUNTY Cont'd

Larry Hodge **\$26,565.70**
Fraud

Status: On February 29, 2024, Hodge was indicted on one count of Fraud. A joint and several demand in the amount of \$26,565.70 was served on March 18, 2024. For Fiscal Year 2024, no payments have been received.

Michael Norman
Fraud

Status: On February 29, 2024, Norman was indicted on one count of Fraud.

CITY OF ELLISVILLE

Former, Ellisville City Clerk, Emerald Wuertz **\$41,246.20**
Embezzlement

Status: On September 12, 2023, Wuertz was indicted for Embezzlement. A formal demand in the amount of \$41,246.20 was served on September 19, 2023. On March 12, 2024, Wuertz pled guilty and was sentenced to 8 years with 4 suspended and 4 to serve. 2 years post release supervision with community service. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

LAUDERDALE COUNTY**SHERIFF'S DEPARTMENT**

Deputy Duniquis Eades **\$2,195.79**
Fraud

Status: On April 9, 2024, Eades was indicted for Fraud. A formal demand in the amount of \$2,195.79 was served on May 6, 2024. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.



LAWRENCE COUNTY**COUNTY EMPLOYEE****Former Tax Collector, Hollie Summers****\$48,855.37**

Embezzlement

Computer Fraud

Status: On November 9, 2023, Summers was indicted on one count of Embezzlement and one count of Computer Fraud. A formal demand in the amount of \$48,855.37 was served on November 16, 2023. On February 26, 2024 Summers plead guilty and was sentenced to 5 years in the custody of the Mississippi Department of Corrections with 4 years suspended and the remaining year in ISP House Arrest, and 4 years Post Release Supervision. She was ordered to pay \$1,000 fine, \$500.00 in investigative fees and restitution in the amount of \$21,710 to the Lawrence County Board of Supervisors. For Fiscal Year 2024, no payments have been received.

MARSHALL COUNTY**CITY OF BYHALIA****City Clerk, Lacey Elkins****\$1,564.81**

Misuse of Public Funds

Status: A formal demand in the amount of \$1,564.81 was served on September 5, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

Alderman, Delainer Richmond**\$6,497.26**

Misuse of Public Funds

Status: A formal demand in the amount of \$6,497.26 was served on September 5, 2023. For Fiscal Year 2024, no payments have been received.

Mayor, Deborah Weathers**\$8,062.07**

Misuse of Public Funds

Status: A formal demand in the amount of \$8,062.07 was served on September 5, 2023. For Fiscal Year 2024, payment in the amount of \$1,564.81 has been received, leaving a balance of \$6,497.26.



MARSHALL COUNTY Cont'd

Alderman, William Rose **\$5,187.53**
Misuse of Public Funds

Status: A formal demand in the amount of \$5,187.53 was served on September 5, 2023. For Fiscal Year 2024 payment in the amount of \$4,537.53 has been received, leaving a balance of \$650.00

Alderman, Toni Mayes-Moore **\$6,497.26**
Misuse of Public Funds

Status: A formal demand in the amount of \$6,497.26 was served on September 5, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entity.

Alderman, William Crain **\$5,238.49**
Misuse of Public Funds

Status: A formal demand in the amount of \$5,238.49 was served on September 5, 2023. For Fiscal Year 2024, no payments have been received.

Alderman, Michael Hamblin **\$5,283.91**
Misuse of Public Funds

Status: A formal demand in the amount of \$5,283.91 was served on September 5, 2023. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

NEWTON COUNTY**COUNTY EMPLOYEE**

Former TAC, Shannon Taylor **\$16,263.72**
Fraud

Status: On September 25, 2023, Taylor was indicted for Fraud. A formal demand in the amount of \$16,263.72 was served on September 27, 2023. On December 11, 2023, Taylor plead guilty and was sentenced to 5 Years. 1 year to serve in the custody of Mississippi



NEWTON COUNTY Cont'd

Department of Corrections with the remaining 4 years on supervised probation. Taylor was ordered to pay \$2,500 fine, restitution in the amount of \$13,362.45, and \$2,405.13 investigative costs. For Fiscal Year 2024, payment in the amount of \$15,767.58 has been received leaving a balance of \$496.14.

QUITMAN COUNTY**CITY OF MARKS**

City Clerk, Pamela McNutt
Embezzlement

\$282,714.58

Status: On January 22, 2024, McNutt was indicted for Embezzlement. A formal demand in the amount of \$282,714.58 was served on January 25, 2024. For Fiscal Year 2024, no payments have been received.

RANKIN COUNTY**MISSISSIPPI STATE HOSPITAL**

Former Support Care Specialist, Roger Lofton
Fraudulent Statements and Representation

\$2,671.75

Status: On October 11, 2023, Lofton was indicted for Fraud. A formal demand in the amount of \$2,671.75 was served on January 10, 2024. On June 4, 2024, Lofton plead guilty and was sentenced to 5 years custody of MDOC with 5 years suspended. He was placed on 5 years supervised probation and ordered to pay \$491.80 Court fees & fines, \$1,224.75 in investigative fees, and \$1,224.75 in restitution. For Fiscal Year 2024, no payments have been received.

RANKIN COUNTY TAX COLLECTOR'S OFFICE

Former Deputy Clerk, Brittney Phillips
Embezzlement

\$36,583.47

Status: On October 11, 2023, Phillips was indicted on one count of Embezzlement. A formal demand in the amount of \$36,583.47 was served on November 7, 2023. On May 21, 2024, Phillips plead guilty and was sentenced to 10 years in the custody of the Mississippi Department of Corrections with 6 years suspended and 5 years of supervised probation. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.



RANKIN COUNTY Cont'd**MISSISSIPPI LOTTERY CORPORATION****Former Vice President, Hope Bishop****\$187,738.85**

Embezzlement

Status: On October 24, 2023, Bishop was indicted for one count of Embezzlement. A formal demand in the amount of \$187,738.85 was served on November 7, 2023. On June 13, 2024, Bishop plead guilty and was sentenced to 20 years in the custody of Mississippi Department of Corrections with 15 years suspended and 5 years house arrest followed by 5 years supervised probation. For Fiscal Year 2024, payment in the amount of \$61,040.53 has been received leaving a balance of \$126,698.32.

MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY**Misty Burgess****\$37,499.02**

Theft of Government Funds

Wire Fraud

Status: On December 6, 2023, Burgess was indicted on one count of Theft of Government Funds and one count of Wire Fraud. A formal demand in the amount of \$37,499.02 was served on February 12, 2024. For Fiscal Year 2024, no payments have been received. Sentencing is pending.

MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY**Brandon Williams****\$3,855.75**

Fraud

Status: On March 20, 2024, Williams was indicted on one count of Fraud. A formal demand in the amount of \$3,855.75 was served on May 6, 2024, for Fiscal Year 2024, no payments have been received.

Miranda Trulove**\$3,855.75**

Fraud

Status: On March 20, 2024, Trulove was indicted on one count of Fraud. A formal demand in the amount of \$3,855.75 was served on May 7, 2024, for Fiscal Year 2024, no payments have been received.



SCOTT COUNTY**CITY OF MORTON****Former Court Clerk, Kimberly Thornton****\$12,972.60****Embezzlement****False Representation to Defraud the Government**

Status: On March 27, 2023, Thornton was indicted on one count of Embezzlement and one count of False Representation to Defraud the Government. A formal demand in the amount of \$12,972.60 was served on February 7, 2024. For Fiscal Year 2024, demand has been paid in full and returned to the appropriate deserving entities.

SIMPSON COUNTY**COUNTY EMPLOYEE****Former Justice Court Deputy Clerk, Effie Ramsey****\$1,348.05****Embezzlement****Alteration of Records**

Status: On April 1, 2024, Ramsey was indicted on one count of Embezzlement by Public Official and one count of Alteration of Records. A formal demand in the amount of \$1,348.08 was served on April 8, 2024. For Fiscal Year 2024, no payments have been received.

TALLAHATCHIE COUNTY**CITY OF TUTWILER****John Jackson****\$280,329.23****Fraudulent Statements and Representations**

Status: On June 12, 2024, Jackson was indicted on one count of False Statements and Representations to Defraud the Government. A formal demand in the amount of \$280,329.23 was served on June 20, 2024. For Fiscal Year 2024, no payments have been received.



Mississippi Office of the State Auditor
Summary of Prior Year Exceptions Through
06/30/2024

**For detailed information relating to criminal charges, sentences, etc. see exception report dated 6/30/2022 for exceptions with demand dates 6/30/2022 or earlier, for all other exceptions see exception report for the fiscal year in which the demand was issued.*

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
Adams County					
MS Dept. of Health	James Walker	6/27/2018	\$51,319.65	\$0.00	\$27,578.77
Alcorn County					
Alcorn County	Dal Nelms	12/2/2014	\$308,244.71	\$1,800.00	\$204,744.71
Alcorn Co Tax Collector	Larry Ross	12/21/2020	\$69,155.23	\$3,564.49	\$65,590.74
Benton County					
Town of Hickory Flat	Stephaine Churchill	4/18/2022	\$104,256.92	\$0.00	\$54,256.92
Bolivar County					
Town of Gunnison	Marquita Payne	8/25/2015	\$70,392.66	\$0.00	\$3,482.16
MS Development Authority	Ethel Cain	10/1/2021	\$50,384.19	\$0.00	\$50,384.19
Bolivar Co. BOS	Donny Whitten	2/21/2023	\$107,134.21	\$0.00	\$107,134.21
Bolivar Co. BOS	Richard Coleman	2/21/2023	\$39,519.67	\$0.00	\$39,519.67
Bolivar Co. BOS	James McBride	2/23/2023	\$117,765.96	\$0.00	\$117,765.96
Bolivar Co. BOS	Petre Roncali	2/23/2023	\$38,393.42	\$0.00	\$38,393.42
Bolivar Co. BOS	Preston Billings	2/21/2023	\$68,419.68	\$0.00	\$68,419.68
Bolivar Co. BOS	Larry King	2/21/2023	\$81,194.64	\$0.00	\$81,194.64
Bolivar Co. BOS	Benitha Williams	2/21/2023	\$38,647.29	\$0.00	\$38,647.29
Bolivar Co. BOS	Jacorius Liner	2/21/2023	\$5,480.33	\$0.00	\$5,480.33
Bolivar Co. BOS	Olanda Morton	2/22/2023	\$6,660.34	\$0.00	\$6,660.34
Bolivar Co. BOS	Bern Prewitt (deceased)	2/21/2023	\$1,597.34	\$0.00	\$1,597.34
Bolivar Co. BOS	Eddie Andrew Williams, III (deceased)	2/21/2023	\$63,115.92	\$0.00	\$63,115.92
Chickasaw County					
City of Houston	Kathy Smith	2/26/2021	\$131,697.00	\$3,350.00	\$70,140.50
City of Houston	Willie Mae McKinney	4/28/2021	\$10,871.13	\$0.00	\$10,871.13
City of Houston	Shenia Jones	4/28/2021	\$10,871.13	\$0.00	\$10,871.13
City of Houston	Barry Springer	4/30/2021	\$10,871.13	\$0.00	\$10,871.13
City of Houston	Frank Thomas	4/30/2021	\$10,871.13	\$0.00	\$10,871.13
Claiborne County					
Sheriff's Department	Keyshawn Younger	8/14/2020	\$1,448.00	\$727.74	\$0.00
Clarke County					
Sheriff's Department	Gary Kelly	3/16/2020	\$1,680.41	\$0.00	\$1,680.41
Coahoma County					
Clarksdale Public Utilities	Maple Melton	12/14/2015	\$3,871.92	\$0.00	\$2,991.80
Coahoma Co. Comm. College	Gwendolyn Jefferson, Stacie Neal	9/21/2018	\$981,600.64	\$0.00	\$881,600.64



FY2024 Exceptions Report

Entity	Subject	Demand Date	Demand Amount	Current Payments	Remaining Balance
Coahoma Co. Tourism	Kappi Allen	5/29/2019	\$142,524.35	\$6,000.00	\$120,603.85
Clarksdale Public Utilities	Shoral Bounds	6/3/2022	\$182,711.97	\$10,494.00	\$122,217.97
Copiah County					
Department of Human Resources	Jan Coleman	6/7/2019	\$10,187.53	\$0.00	\$10,187.53
Covington County					
SW Covington VFD	Jerry Warren	7/21/2014	\$20,618.86	\$0.00	\$10,811.51
State Veterans Affairs Board	Brittney Ransom	7/2/2019	\$15,505.47	\$0.00	\$14,777.97
Covington Co. BOS	Greg Sanford	1/18/2022	\$17,063.59	\$17,063.59	\$0.00
Forrest County					
N.R. Burger Middle School	Sheva Bland	1/9/2017	\$4,763.10	\$0.00	\$3,645.49
MS Military Department	Jerry Howard	9/11/2015	\$157,385.40	\$0.00	\$157,385.40
MS Dept. of Corrections	Dendrick Hurd	12/8/2021	\$8,667.50	\$2,615.51	\$6,051.99
Franklin County					
Town of Roxie	Amanda Lewis	2/9/2021	\$109,425.77	\$5,706.50	\$53,719.27
George County					
George County - JROTC	Sgt. Kevin Mardis	8/31/2015	\$13,480.94	\$1,192.44	\$0.00
Greene County					
MS Dept. of Employment Security	Aubrey Martinez John Evans	11/28/22 12/1/22	\$16,702.97	\$2,300.00	\$14,402.97
Hancock County					
Justice Court	Dana Beaman	7/28/2017	\$197,408.94	\$1,200.00	\$92,912.43
Harrison County					
South MS Regional Center	Dr. Pam Baker	6/27/2012	\$423,801.15	\$0.00	\$179,977.22
MS Dept. of Marine Resources	William W. Walker	11/7/2013	\$362,689.14	\$78,000.00	\$50,105.14
MS Dept. of Marine Resources	Joseph Ziegler, Jr.	11/7/2013	\$258,268.75	\$0.00	\$63,462.57
Harrison Co. School District	Rita Franke	4/30/2019	\$4,990.19	\$0.00	\$2,986.10
City of Gulfport	Courtney Page	8/25/2016	\$3,106.28	\$0.00	\$3,106.28
MS Assc. Of School Resource Off.	Paul Cannette	11/14/2017	\$244,819.78	\$4,400.00	\$219,236.28
MS Dept. of Health	Casey Craven	12/19/2019	\$2,282.19	\$0.00	\$1,171.19
Biloxi Public School Dist.	Mike Ludlow	5/5/2021	\$6,678.32	\$0.00	\$6,678.32
Harrison Co. BOS	Kent Jones	5/31/2023	37,095.28	\$38,270.99	\$0.00
Hinds County					
MS Agribusiness Council	Michael Walters	8/1/2005	\$132,385.13	\$57,311.17	\$50,210.38
MS Auctioneer Commission	Kamela Remsen	7/11/2018	\$74,151.97	\$0.00	\$74,151.97
MS Board of Animal Health	Chris Smith	1/23/2019	\$33,892.54	\$0.00	\$8,892.54
MS Athletic Commission	John Lewis	12/18/2020	\$7,748.45	\$0.00	\$7,748.45
Hinds Co. BOS	Marketa Graham	11/10/2021	\$9,661.44	\$0.00	\$4,736.00
Hinds Co. BOS	Sudie Teague-Jones	2/22/2022	\$143,459.32	\$7,000.00	\$124,563.32
Hinds Co. BOS	Cedric Cornelius	2/22/2022	\$216,227.28	\$0.00	\$216,227.28
Hinds Co. BOS	Toni Johnson	2/18/2022	\$25,893.18	\$3,600.00	\$22,293.18
MS Parole Board	Betty Lou Jones, Steve Pickett	9/16/2021	\$61,790.75	\$0.00	\$61,790.75
MS Dept. of Human Services	Brett DiBiase	10/12/2021	\$225,950.00	\$0.00	\$220,950.00
MS Dept. of Human Services	John Davis	10/12/2021	\$96,312,774.27	\$0.00	\$96,312,774.27
MS Dept. of Human Services	Nancy New	10/12/2021	\$2,588.67	\$0.00	\$2,588.67
MS Dept. of Human Services	Zak New	10/12/2021	\$74,118.24	\$0.00	\$74,118.24



FY2024 Exceptions Report

<u>Entity</u>	<u>Subject</u>	<u>Demand Date</u>	<u>Demand Amount</u>	<u>Current Payments</u>	<u>Remaining Balance</u>
MS Dept. of Human Services	Brett Favre,	10/12/2021	\$828,000.00	\$0.00	\$1,093,232.00
MS Dept. of Human Services	Robert Culumber	10/12/2021	\$378,791.07	\$0.00	\$378,791.07
MS Dept. of Human Services	Austin Smith	10/12/2021	\$674,715.50	\$0.00	\$674,715.50
MS Dept. of Human Services	Brian Jeff Smith	10/12/2021	\$3,648,557.60	\$0.00	\$3,648,557.60
MS Dept. of Human Services	Jacob Black	5/26/2022	\$789,534.07	\$0.00	\$789,534.07
MS Dept. of Human Services	Marcus Dupree	10/12/2021			
MS Dept. of Human Services	Nicholas	10/12/2021	\$237,914.91	\$0.00	\$237,914.91
MS Dept. of Human Services	Coughlin	10/12/2021	\$722,299.20	\$0.00	\$722,299.20
MS Dept. of Human Services	Ted DiBiase, Sr.	10/12/2021	\$3,902,883.88	\$0.00	\$3,902,883.88
MS Dept. of Human Services	Ted DiBiase, Jr.	10/12/2021			
MS Dept. of Human Services	Janice Jelks, Delinda Robinson, Jan Vaughn, Jannis Williams	10/12/2021	\$75,260.79	\$0.00	\$26,070.73
MS Dept. of Human Services	Nancy New, Zack New, Jess New, Brian Bledsoe, Susan Floyd, Elizabeth Purifoy, Buddy Strickland	10/12/2021	\$68,159,479.79	\$0.00	\$68,159,479.79
MS Dept. of Human Services	Christi Webb, Amanda Angle, Jerry Bailey, Steven Blaylock, Jimmy Pappas, Debbie Pickens	10/12/2021	\$15,549,106.46	\$0.00	\$15,549,106.46
Hinds Co. BOS	Undare Kidd, Trafonda Kidd	5/24/2022	\$49,653.52	\$0.00	\$49,653.52
Holmes County					
MS Dept. of Health	Willie Anderson	2/19/2019	\$2,009.60	\$0.00	\$309.60
Sheriff's Department	Kimberly Landfair	8/23/2019	\$39,358.61	\$0.00	\$14,358.61
Board of Supervisors	Eddie Carthan	4/17/2019	\$184,184.12	\$0.00	\$84,184.12
Holmes Co. School District	Cheryl Peoples	6/30/2022	\$46,937.68	\$0.00	\$5,941.50
Holmes Co. School District	James Henderson	6/30/2022	\$90,677.18	\$0.00	\$25,711.99
Holmes Co. School District	Anthony Anderson	6/30/2022	\$24,623.90	\$0.00	\$6,686.10
Holmes Co. School District	Louise Winters	6/30/2022	\$13,523.90	\$0.00	\$10,169.30
Holmes Co. School District	William Elder Dean, Jr.	6/30/2022	\$13,523.89	\$0.00	\$12,286.84
Holmes Co. School District	April Jones	6/30/2022	\$13,523.89	\$0.00	\$10,096.58
Holmes Co Soil & Water Conservation District	Melissa Upchurch	5/2/2023	\$48,160.08	\$48,160.08	\$0.00
Humphreys County					
Elected County Official	Lawrence Browder (deceased)	1/14/2019	\$279,764.16	\$0.00	\$148,415.16
Itawamba County					
MS Community College Board	EUREDA (Edie) Washington	10/18/2021	\$864,918.72	\$0.00	\$864,918.72
MS Community College Board	David Schock, Jennifer Schock	10/18/2021	\$864,918.72	\$0.00	\$864,918.72
MS Community College Board	DR. JOE LOWDER	10/18/2021	\$12,818.28	\$0.00	\$12,818.28



FY2024 Exceptions Report

Entity	Subject	Demand Date	Demand Amount	Current Payments	Remaining Balance
MS Community College Board	Itawamba Community College c/o Dr. Jay Allen	10/18/2021	\$166,637.84	\$0.00	\$166,637.84
MS Community College Board	Itawamba Community College c/o Dr. Jay Allen	10/18/2021	\$1,271,732.98	\$0.00	\$1,271,732.98
Itawamba Co. Soil and Water	Polly Tutor	3/10/2021	\$37,215.02	\$1,250.00	\$21,051.52
Jackson County					
Keys Vocational Center	Linda Smeby	**	\$9,113.85	\$700.00	\$1,082.35
MS Dept. of Wildlife, Fisheries & Parks	Ben Hare	9/10/2013	\$6,007.41	\$0.00	\$6,007.41
City of Ocean Springs	Andre Kaufman	8/13/2018	\$38,863.30	\$0.00	\$13,322.21
City of Ocean Springs	Allan Ladiner	8/13/2018	\$9,296.53	\$0.00	\$9,296.53
Jackson Co. Emergency Services	Roger Gibson	3/9/2017	\$3,912.71	\$0.00	\$1,514.75
Jackson Co. Emergency Services	Cheryl McLeod	3/7/2017	\$1,148.98	\$0.00	\$1,148.98
Sheriff's Department	Cherie Ward	3/3/2018	\$2,970.00	\$0.00	\$1,636.70
Gautier Police Dept.	Eric Maye	1/11/2023	\$1,433.34	\$300.00	\$1,133.34
Jasper County					
Town of Bay Springs	Randy James	2/12/2019	\$325,561.84	\$550.69	\$249,541.15
Jefferson County					
Elected County Official	Burnell Harris	10/17/2007	\$857,966.42	\$24,000.00	\$455,612.59
Jefferson Davis County					
Jefferson Davis County	Linda Speights	9/8/2014	\$5,607.18	\$0.00	\$5,607.18
Jefferson Davis County	O'Neal Hawthorn	9/8/2014	\$6,922.07	\$0.00	\$6,922.07
Jefferson Davis County	Deandra Clavo	9/8/2014	\$6,391.41	\$0.00	\$6,391.41
Jefferson Davis County	Carolyn Rhodes	9/8/2014	\$6,922.91	\$0.00	\$6,922.91
Town of Prentiss	Glenda Gail Williams	8/27/2013	\$115,786.81	\$450.00	\$104,026.48
Jones County					
Chancery Clerk's Office	Natalie Brooke Ward	12/16/2008	\$307,985.48	\$1,200.00	\$193,945.48
Jones Co. Junior College	Tracy Laird	9/9/2009	\$109,407.96	\$93.10	\$0.00
Jones County BOS	Roland Graham	7/20/2020	\$14,442.18	\$0.00	\$5,091.17
Jones County	Estate of William Garick	11/3/2021	\$168,411.64	\$0.00	\$68,411.64
Kemper County					
Kemper Co. Public School District	Catherine Cole	4/21/2016	\$85,582.97	\$0.00	\$9,032.97
Lafayette County					
City of Oxford	Allen Anthony Jones	9/24/1998	\$53,422.38	\$2,750.00	\$10,368.11
University of Mississippi	James Thomas	12/1/2020	\$1,912.42	\$0.00	\$1,912.42
Lamar County					
Tax Collector's Office	Susie Dobson	9/24/2015	\$30,551.60	\$0.00	\$18,355.44
Oloh Vol. Fire Department	Michelle Barefoot	8/30/2017	\$40,693.84	\$0.00	\$17,334.45



Entity	Subject	Demand Date	Demand Amount	Current Payments	Remaining Balance
Lauderdale County					
Meridian Public School District	Judy Radcliff	12/2/2005	\$287,277.10	\$16,223.62	\$192,960.26
Meridian Community College	Sandra Gail Young	8/24/2015	\$202,919.72	\$0.00	\$50,762.22
Lauderdale Co. Sheriff's Office	Carl Spears	8/30/2017	\$11,162.72	\$0.00	\$1,162.72
Meridian Police Dept.	Sidney Coleman	5/27/2020	\$5,590.31	\$0.00	\$2,268.58
Meridian Police Dept.	Tenesia Evans	5/27/2020	\$17,278.38	\$0.00	\$4,846.45
Meridian Police Dept.	Dareall Thompson	5/27/2020	\$25,088.66	\$0.00	\$25,088.66
City of Meridian	Dareadell Thompson	5/27/2020	\$1,824.35	\$0.00	\$1,824.35
City of Meridian	Stacey Thompson	5/27/2020	\$2,132.58	\$0.00	\$2,132.58
Meridian Police Dept.	Erica Harmon	5/27/2020	\$8,227.00	\$0.00	\$3,393.24
Meridian Police Dept.	James Arrington	5/27/2020	\$37,189.98	\$0.00	\$15,901.11
Lawrence County					
Soil and Water Conservation Dist.	Brandy Davis	3/4/2019	\$18,993.05	\$0.00	\$545.75
Lee County					
Town Creek Master Water Mgmt. Dist.	Jim Bucy	3/4/2019	\$88,035.46	\$0.00	\$39,713.66
Town Creek Master Water Mgmt. Dist.	John Morgan, Jr. (deceased)	3/4/2019	\$103,040.51	\$0.00	\$58,396.38
Town Creek Master Water Mgmt. Dist.	Kenneth Oswalt	3/4/2019	\$95,625.98	\$0.00	\$44,673.49
Town Creek Master Water Mgmt. Dist.	16-10-	3/4/2019	\$23,565.43	\$0.00	\$2,497.03
Town Creek Master Water Mgmt. Dist.	Michael Pannell	3/4/2019	\$90,810.70	\$0.00	\$38,853.62
Town Creek Master Water Mgmt. Dist.	James Robinson	3/4/2019	\$85,836.57	\$0.00	\$37,873.80
Town Creek Master Water Mgmt. Dist.	Teresa Winters	3/4/2019	\$24,323.30	\$0.00	\$3,290.16
Leflore County					
City of Greenwood	Erica Scott	6/18/2018	\$22,911.71	\$0.00	\$12,373.91
City of Itta Bena	Lacheronda Spivey	11/9/2015	\$149,088.22	\$3,000.00	\$76,611.72
Leflore County	Anjuan Brown	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Robert Collins	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Reginald Moore	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Eric Mitchell	11/9/2021	\$28,270.80	\$0.00	\$28,270.80
Leflore County	Karyn Burrus	1/19/2022	\$683.82	\$0.00	\$341.91
Lincoln County					
Elected County Official	Tillmon Bishop	5/14/2019	\$165,813.11	\$0.00	\$122,615.67
Lowndes County					
Columbus-Lowndes Co. Airport	Billy Scarbrough	5/21/2018	\$14,490.81	\$0.00	\$14,490.81
City of Columbus	Milton Rawle, Jr. (deceased)	8/17/2020	\$354,896.27	\$0.00	\$111,945.14



FY2024 Exceptions Report

Entity	Subject	Demand Date	Demand Amount	Current Payments	Remaining Balance
Madison County					
Canton Municipal Utilities	Kenny Wayne Jones	10/10/18	\$78,612.81	\$0.00	\$428.29
Canton Municipal Utilities	Cleveland Anderson	10/16/18	\$126,190.53	\$0.00	\$2,151.45
Canton Municipal Utilities	Charles Morgan	10/16/18	\$124,889.87	\$0.00	\$1,226.71
Canton Municipal Utilities	L.C. Slaughter	10/16/18	\$126,061.40	\$0.00	\$2,022.70
Canton Municipal Utilities	Charles Weems (deceased)	10/16/18	\$126,827.38	\$0.00	\$2,963.47
Canton Municipal Utilities	Cleotha Williams	10/16/18	\$126,241.58	\$0.00	\$1,443.76
Canton Municipal Utilities	Jewel Williams	10/10/18	\$1,472.18	\$0.00	\$1,472.18
Canton Municipal Utilities	Salbrina Wright	10/10/18	\$1,239.50	\$0.00	\$1,239.50
Marion County					
Columbia School District	Marquette Magee		\$4,718.05	\$0.00	\$4,718.05
Marshall County					
City of Potts Camp	Paula Mansell	2/9/2018	\$188,532.22	\$0.00	\$123,849.89
Red Banks VFD	Mark Hanna	10/14/2021	\$3,459.15	\$2,159.15	\$0.00
Red Banks VFD	Linda Mannon	10/14/2021	\$47,229.12	\$600.00	\$45,429.12
Red Banks VFD	Odis Mitchell Pruitt	10/14/2021	\$4,037.13	\$60.00	\$3,832.13
Marshall Co. School District	Dana Walker	10/24/2022	\$53,594.68	\$5,000.00	\$14,122.98
Neshoba County					
County Official	Jill Watkins	6/26/2015	\$459,630.65	\$0.00	\$393,814.21
County Official	Tammy Gomillion	6/26/2015	\$444,834.56	\$3,030.00	\$362,419.22
County Official	Julie Faye Russell	6/26/2015	\$449,130.47	\$16,500.00	\$187,834.33
Newton County					
MS State Veterans Affairs Board	Henry Gruno	3/5/2021	\$29,818.76	\$0.00	\$29,818.76
Oktibbeha County					
Mississippi State University	Dr. Susan Holder	10/25/2016	\$81,946.47	\$0.00	\$23,496.98
Oktibbeha Co. BOS	Thomas Smith	3/24/2021	\$657.20	\$0.00	\$657.20
Panola County					
Coles Point VFD	Martha Chrestman	9/5/2013	\$58,372.57	\$1,360.00	\$3,183.97
MS Dept. of Transportation	Connie Shegog	12/7/2015	\$12,751.02	\$0.00	\$6,015.22
MS Dept. of Transportation	Torrie Willey	12/7/2015	\$101.36	\$0.00	\$101.36
Pearl River County					
Pearl River Co. School Dist.	Darlene Comesana	3/23/2011	\$92,394.75	\$0.00	\$74,255.25
Pearl River Co. Crime Stoppers	Michelle McBride	3/22/2021	\$82,416.37	\$0.00	\$22,225.55
Pearl River Co.	Reggie Hanberry	3/30/2023	\$3,903.39	\$1,600.00	\$1,703.39
Pike County					
City of McComb	Greta Patterson	**	\$1,018,375.00	\$6,600.00	\$923,344.50
Town of Summit	Jesse Simmons	9/21/2021	\$9,188.86	\$0.00	\$6,188.86
Pontotoc County					
Pontotoc County Sheriff's Office	Stephanie Cooper	7/11/2016	\$59,752.75	\$33.36	\$0.00
County Official	Gretchin Moody	9/12/2017	\$333,150.98	\$2,200.00	\$71,610.12



FY2024 Exceptions Report

Entity	Subject	Demand Date	Demand Amount	Current Payments	Remaining Balance
Prentiss County					
NE MS Community College	Seleta Howell	11/4/2008	\$76,607.41	\$0.00	\$57,846.91
NE MS Community College	Amy Haynie	11/17/2020	\$68,762.87	\$560.00	\$1,637.37
Rankin County					
City of Pearl	Kathy Dennis	9/19/2017	\$238,345.19	\$0.00	\$188,345.19
Town of Terry	Roderick Niciolson	12/2/2014	\$56,966.27	\$0.00	\$6,966.27
Mississippi State Hospital	Dr. Maxie Gordon	4/22/2021	\$26,781.41	\$0.00	\$26,781.41
Scott County					
Board of Supervisors	Tony Macon	12/1/2020	\$68,021.97	\$0.00	\$17,771.97
Stone County					
Stone County	Scott Strickland	9/27/2021	\$28,758.53	\$0.00	\$28,758.53
Stone County	Dale Bond	9/27/2021	\$36,085.32	\$0.00	\$36,085.32
Stone County	Lance Pearson	9/27/2021	\$29,805.33	\$0.00	\$29,805.33
Stone County	Daniel Harris	9/27/2021	\$24,698.22	\$0.00	\$24,698.22
Stone County	Clark Byrd	9/27/2021	\$36,085.32	\$0.00	\$36,085.32
Stone County	Jeffrey O'Neal	9/27/2021	\$335,353.61	\$0.00	\$149,840.98
Sunflower County					
City of Indianola	Tina Parker	2/15/2013	\$66,118.18	\$0.00	\$4,332.68
MS Dept. of Education	Carol Jackson	8/13/2021	\$109,124.59	\$0.00	\$109,124.59
Tallahatchie County					
Town of Tutwiler	Renetha Frieson	9/20/2017	\$7,608.52	\$0.00	\$7,608.52
Tate County					
Town of Coldwater	Wayne Hayes	8/7/2017	\$795.36	\$0.00	\$419.20
Town of Coldwater	George Nangah	1/17/2019	\$302,973.19	\$0.00	\$252,973.19
Tunica County					
Tunica Co. BOS	Mardis Jones	2/22/2021	\$1,081,143.07	\$0.00	\$1,081,143.07
Union County					
County Official	Stacy Frazier	4/4/2019	\$16,960.35	\$0.00	\$4,882.02
County Official	Jennifer Galloway	10/24/2016	\$284,680.64	\$0.00	\$284,680.64
Warren County					
Tax Assessor's Office	Paula Hunt	5/24/2019	\$165,329.98	\$0.00	\$106,269.98
Washington County					
Greenville Port Commission	Nedra Pittman	10/13/2006	\$89,881.97	\$0.00	\$76,575.38
Greenville Port Commission	Walter Lee Brown	10/13/2006	\$27,640.36	\$0.00	\$27,044.36
Town of Arcola	Elnora Slater	1/21/2011	\$93,094.30	\$0.00	\$43,094.30
City of Greenville	Sandra Yvette Yeager	10/23/2013	\$115,892.62	\$0.00	\$38,356.63
City of Greenville	Corey Holmes	6/7/2023	\$60,192.74	\$50,000.00	\$10,192.74
City of Greenville	Alfred Rankin, Sr.	6/7/2023	\$60,358.24	\$0.00	\$60,358.24
City of Greenville	Donald Rainwater	6/14/2023	\$35,503.53	\$0.00	\$35,503.53
City of Greenville	Mel Covington, Jr.	6/7/2023	\$60,358.24	\$0.00	\$60,358.24
City of Greenville	Mario Kirksey	6/7/2023	60,358.24	\$0.00	\$60,358.24
City of Greenville	Thomas Nall, Sr.	6/7/2023	60,358.24	\$0.00	\$60,358.24
Wayne County					
City of Waynesboro	Gloria Cooley	6/15/2017	\$223,455.01	\$2,810.00	\$198,663.54



FY2024 Exceptions Report

Entity	Subject	<u>Demand</u> Date	<u>Demand</u> Amount	<u>Current</u> Payments	Remaining Balance
Wilkinson County					
Board of Supervisors	Estate of Thomas Tolliver, Jr.	11/27/2018	\$673,094.91	\$0.00	\$298,094.91
Yalobusha County					
Mississippi Beef Processors	Richard N. Hall, Jr./James Draper	**	\$765,689.59	\$13,230.28	\$458,655.51
Yalobusha General Hospital	Katie Rotenberry	10/1/2021	\$100,966.03	\$6,000.00	\$92,533.53
Coffeeville School District	Vivian Robinson, Tammy Briggs, Melissa Nance	7/20/2022	\$84,171.06	\$84,171.06	\$0.00
Yalobusha Health Services	Melissa Cook	12/8/2022	\$102,089.74	\$1,444.50	\$100,645.24
Yazoo County					
Yazoo Co. Convention & Visitors Bureau	Karen Smith	**	\$37,587.51	\$0.00	\$22,298.28
Yazoo County Chamber of Commerce	Carolyn Coates	**	\$39,517.38	\$0.00	\$6,156.40
** No demand served - Amount represents Court Ordered Restitution				\$540,632.27	



EXCEPTIONS TAKEN BY THE GOVERNMENT ACCOUNTABILITY DIVISION



There were no exceptions taken by the Government Accountability Division for Fiscal Year 2024.



INDEX BY COUNTY



Adams	18	Marion	23
Alcorn	8, 18	Marshall	13-14, 23
Amite.....	None	Monroe.....	None
Attala.....	None	Montgomery.....	None
Benton	18	Neshoba.....	23
Bolivar.....	8, 18	Newton.....	14-15, 23
Calhoun	None	Noxubee	6
Carroll	None	Oktibbeha.....	23
Chickasaw	8-9, 18	Panola.....	23
Choctaw	None	Pearl River	23
Claiborne.....	18	Perry	None
Clarke.....	18	Pike	23
Clay	None	Pontotoc	23
Coahoma	18-19	Prentiss.....	24
Copiah.....	19	Quitman.....	15
Covington.....	9, 19	Rankin.....	15-16, 24
Desoto	None	Scott	17, 24
Forrest	9, 19	Sharkey	None
Franklin	19	Simpson.....	17
George.....	19	Smith.....	None
Greene	19	Stone	24
Grenada.....	None	Sunflower.....	24
Hancock	19	Tallahatchie.....	17, 24
Harrison.....	19	Tate	24
Hinds.....	10, 19-20	Tippah	None
Holmes	20	Tishomingo	None
Humphreys.....	11, 20	Tunica	24
Issaquena.....	None	Union.....	24
Itawamba.....	11, 20-21	Walthall.....	None
Jackson.....	11, 21	Warren.....	24
Jasper.....	21	Washington	24
Jefferson	21	Wayne	24
Jefferson Davis.....	21	Webster	None
Jones.....	11-12, 21	Wilkinson.....	25
Kemper.....	21	Winston	None
Lafayette	21	Yalobusha	25
Lamar	21	Yazoo	25
Lauderdale.....	6, 12, 22		
Lawrence.....	13, 22		
Leake.....	None		
Lee.....	22		
Leflore.....	22		
Lincoln	22		
Lowndes.....	22		
Madison.....	23		



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