

Jackson County School District

Regular Meeting

Monday, January 10, 2022 - 5:00 PM

Our District Office Board Room

4700 Colonel Vickrey

VANCLEAVE, MS 39565

Jackson County School District

Strategic Plan Goals

1. Decreased Safety Incidents
2. Increased Student Achievement
3. Sound Financial Management
4. Improved Facilities and Infrastructure
5. Positive Educational Experience
6. Effective Leadership

Final 1/07/22 @ 3:18p.m.

AGENDA

1. Call to Order
2. Invocation
3. Pledge
4. Swearing in of Amy A. Peterson, Board Member - District 5
5. **Approve Consent Agenda Items**
6. **Approve Agenda**
7. **Minutes**
- A. **Approve December 13, 2021 Meeting Minutes**
8. **Dr. John Strycker, Superintendent of Education**
 - A. Acknowledgements and Announcements (4.0)
 1. Recognize CTE Teachers and Students 4
 2. ECUE Acknowledgments & Celebrations-Life Changer Award 7
 3. ECHS Acknowledgements & Celebrations-Band 8
 4. VMS Recognition- Robotics 9
 5. Recognize VHS Boys Swim Team 11
 6. Curriculum Recognition 12
 - B. f.y.i. Superintendent Update
 - C. **Ryan Earley - Business Manager (3.0)**
 1. Present Revision to Policy DJEA Purchasing Authority 13
 2. **Approve 2022 Mileage Reimbursement Rate of \$0.585 per Mile 15**
 3. **Approve Request to Write Off Outstanding Checks 20**
 4. Discuss Monthly Financial Reports {MS 37-9-18} 21
 5. **Authorize Superintendent and/or Business Manager to Execute Mississippi Volkswagen Environmental Mitigation Program Grant Agreement, if awarded, Subject to Review by School Board Attorney**
 6. **Authorize Business Manager to Advertise and Conduct Reverse Auction to Purchase Up To 6 Electric School Buses, Only After Mississippi Volkswagen Environmental Mitigation Program Grant Agreement Has Been Executed**
 7. **Approve Prepaid Claim Docket 42**
 8. **Approve Asset Surplus 44**
 9. *f.y.i. - FY21 Contract Audit Results 45*
 10. **Approve Request to Amend Budget and Transfer \$3,000,000 from District Maintenance Fund (1120) to Construction Fund (3027) In Addition to**

Budgeted \$2,000,000 Transfer from District Maintenance Fund (1120) to Construction Fund (3027)

- 11. **Approve Open Claim Docket** 118
- 12. **Approve FY22 Incentive Payments and Grant One Time Payment on January 31, 2022** 134
- D. **David Besancon - Director of Operations and Support (4.0, 2.0)**
 - 1. f.y.i. Construction Update
- E. **Laura McCool/Christy LeBatard - Human Resources and Risk Management Director (5.0)**
 - 1. **Approval of New Substitutes** 135
 - 2. **Approve Personnel Changes** 137
- F. **Ashley Harris - Food Service Director (5.0)**
- G. **Gwen Stallworth - Special Education Director (2.0)**
 - 1. **Approve Contract for SLP** 141
 - 2. **Approve new policy *Behavior Facilitator* and associated changes to policy GGBD. In addition, request authorization to add four positions to the Special Education Department.** 142
 - 3. **Approve revisions to Policy GFABJ *Special Education Case Manager* and request authorization to add one position to the Special Education Department.** 147
- H. **Dr. J.J. Morgan - Career and Technology Director (2.0)**
- I. **Dr. Penny Westfaul - Curriculum Director (2.0)**
 - 1. **Approve Dual Credit Agreements for ECHS, SMHS, VHS** 149
- J. **Dr. Kimberly Williams - Student Services/Federal Programs Director (2.0, 6.0)**
 - 1. Present School Improvement Reports for TSI and ATSI Schools: ECM, SMU, SMM, SMH, VMS
 - 2. Present new policy Positive Behavior Intervention and Support Job Description, and request authorization to add 13 positions. 161
 - 3. Present new policy *Registrar Job description*. 165
 - 4. Present changes to policy *GFBCA Guidance Counselor Job Description*. 168
- K. **Dr. John Strycker - Superintendent**
 - 1. **Approve Use of Facility at SMHS for Indoor Percussion** 170
 - 2. **Approve ECHS Baseball Fundraiser Authorization-Your Cause Donation** 172
 - 3. **Approve Fundraiser for SMMS Robotics** 173
 - 4. **Approve ECMS PLTW Fundraiser Authorization-PLTW Grant** 175
 - 5. **Approve 2022-2023 Administration Annual Recommendations** 176
 - 6. **Approve VHS Prom Rental Contract** 181
 - 7. **16th Section Leases (3.1, 4.0, 6.0)**
 - A. f.y.i. past due rent
 - B. **Rescind Resolution Cancelling Sixteenth Section Residential Lease of Ralph and Annette King in Sec.16-R6ST7W, State Lease No. 7183, passed at December 13, 2021 Meeting.**
- L. **Approve Trips (2.0, 6.0)**
 - 1. **Approve Travel Request for Federal Programs to Attend OSI 2022 Convening**
 - 2. **Approve Travel Request for JCSD Federal Programs to Attend MAFEPD Summer Conference**
 - 3. **Approve Travel Request for ITS to go to MECA Conference**
 - 4. **Approve SMUE Travel Request for OSI January 2022 Convening**
 - 5. **Approve Travel Request- ACTE Conference**

6. **Approve Travel Request- Summer Leadership Conference**
 7. **Approve Travel Request- VMS- Orlando, FL**
 8. **Approve Travel Request-District Contests**
 9. **Approve Travel Request- Cheer Competition**
 10. **Approve Travel Request-Federation Contests**
 11. **Approve Travel Request- Legislative Luncheon**
 12. **Approve Travel Request-Dance Competition**
 13. **Approve Travel Request- State FFA Convention**
 14. **Approve Travel Request- Curriculum Training**
 15. **Approve Travel Request for MECA Conference Jackson, MS**
- M. **Approve Consent Agenda**
- N. **Executive Session**
1. Student Discipline
 - Case No. 37:21-22 VHS/DP
 - Case No. 38:21-22 SMHS/DP
 - Case No. 39:21-22 SMHS/DP
 - Case No. 40:21-22 SMHS/DP
 - Case No. 41:21-22 ECMS/EXP
 - Case No. 42:21-22 ECMS/DP
 - Case No. 43:21-22 ECHS/DP
 - Case No. 44:21-22 SMMS/DP
 2. Legal/Personnel Matters
 3. *f.y.i.* Workers Comp Update
 - A. FYI - Safety Incident #5
 - B. FYI - Safety Incident #6
 - C. FYI - Safety Incident #7
 - D. FYI - Safety Incident #8
 - E. FYI - Safety Incident #9
 - F. FYI - Safety Incident #10

Acknowledgments and Celebrations

Board Meeting Date January 10, 2022

Submitted by Dr. JJ Morgan

	Name (Person/Team)	School	Position (student, teacher, coach, etc)	Reason for Acknowledgement
1.	Brianna Bean	JCTC	Teacher	MS CPAS Medical I Program: 2nd in the State of Mississippi
	Latisha Collier	SMHS	Teacher	MS CPAS Medical I Program: 2 nd in the State of Mississippi
	Lisa Green	ECHS	Teacher	MS CPAS Medical I Program: 2 nd in the State of Mississippi
	Ashley Heffner	JCTC	Teacher	NCCER Welding I Program: 1 st in the State of Mississippi
	Gena Heffner	JCTC	Teacher	MS CPAS Teacher Academy II Program: 1 st in the State of Mississippi and Teacher Academy I Program: 2 nd in the State of Mississippi
	Nicholas Wages	JCTC	Teacher	MS CPAS Automotive Program: 1 st in the State of Mississippi for MLR and Electrical (ASE)
	Rickey Corker	JCTC	Teacher	MS CPAS Information Technology Program: 2 nd in the State of Mississippi
2.				

- ✓ Any student who is submitted to be acknowledged MUST have parent permission FIRST! Before you submit their name, you must check the Consent and Waiver form for permission for his/her name or picture to be published.
- ✓ Extra lines are for more than one person to be named for same recognition. Only 15 minutes allowed for all.
- ✓ Assistant superintendents and administrators placed on agendas on rotating basis.
- ✓ Fax to Melissa Rayborn, 826-3393, no later than noon the Wednesday before board meeting.

Acknowledgments and Celebrations

Board Meeting Date January 10, 2022

Submitted by Dr. JJ Morgan

	Name (Person/Team)	School	Position (student, teacher, coach, etc)	Reason for Acknowledgement
1.	Minh Trinh	SMHS	Student	Microsoft State Championship 1 st Place Word 2019
	Noah Townsend	ECHS	Student	Microsoft State Championship 1 st Place PowerPoint 2019 and 3 rd Place Word 2019
	Ivy Nguyen	SMHS	Student	Microsoft State Championship 1 st Place PowerPoint 2016
	Jennifer Rader	SMHS	Student	Microsoft State Championship 2 nd Place PowerPoint 2019 and Word 2019
	Daniel Lowery	ECHS	Student	Microsoft State Championship 2 nd Place Word 2016
	Camryn Phillips	VHS	Student	Microsoft State Championship 2 nd Place PowerPoint 2016 and 3 rd Place PowerPoint 2019
	Adrianna James	SMHS	Student	Microsoft State Championship 3 rd Place PowerPoint 2016
	Madelyn Bardwell	ECHS	Student	Microsoft State Championship 3 rd Place Word 2016

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Acknowledgments and Celebrations

Board Meeting Date January 10, 2022

Submitted by Dr. J Morgan

	Name (Person/Team)	School	Position (student, teacher, coach, etc)	Reason for Acknowledgement
1.	Kaden Bilbo	VHS	Student	Outstanding Community Service for Construction of Little Libraries
	Michael Crow	VHS	Student	Outstanding Community Service for Construction of Little Libraries
2.				
3.				

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Acknowledgments and Celebrations

Board Meeting Date January 10, 2022

Submitted by Donna Knight

	Name (Person/Team)	School	Position (student, teacher, coach, etc)	Reason for Acknowledgement
1.	Amanda Wien	ECUE	3 rd Grade Teacher	Life Changer Award
	Malinda Ingram	ECUE	4 th Grade Teacher	Life Changer Award
	KimBerly Buckley	ECUE	5 th Grade Teacher	Life Changer Award
2.				
3.				

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Acknowledgments and Celebrations

Board Meeting Date January 10, 2022

Submitted by Tim McMillen

	Name (Person/Team)	School	Position (student, teacher, coach, etc)	Reason for Acknowledgement
1.	Robert "Trey" Smith	ECHS	Student	2 nd Chair Lion's Band on Trumpet
2.	Jacob Hodgins	ECHS	Student	4 th Chair Lion's Band on Alto Saxophone
3.	Ryan Goodwin	ECHS	Student	11 th Chair Lion's Band on Snare Drum

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Acknowledgments and Celebrations

Board Meeting Date January 10, 2022

Submitted by _____

	Name (Person/Team)	School	Position (student, teacher, coach, etc)	Reason for Acknowledgement
1.	Alex Bosarge	VMS	Robotics Coach	See attached
2.				
3.				

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After applying for the following grant, the Vancleave Middle School Robotics Team was awarded the Google Rising Team Grant, which includes the following:

- Access to a Super Team and mentor at Google for 12+ hours per month
- \$350 in registration fees
- \$1200 in Vex gift certificates
- One year of free PD+ access for the coach, which is priced at \$999
- A coach stipend of \$600

Acknowledgments and Celebrations

Board Meeting Date 1/10/22

Submitted by Raina Holmes/Matt Walters/Todd Boucher

	Name (Person/Team)	School	Position (student, teacher, coach, etc)	Reason for Acknowledgement
1.	Cameron Seymour	VHS	Boys Swim Team	4 th Place in State Overall
	Elijah Butler			
	Aidan Landenberger			
	Shane-Michael Smith			
2.	Atalie Thornton	VHS	Swim Coach	4 th Place in State Overall
3.				

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Curriculum Certificates to be awarded January 10, 2022

Award Type	Award Recipient
1 National Board Certification	Licia Callegari
2 National Board Certification	Christina Gasaway
3 National Board Certification	Lisa Koen
4 National Board Certification	Connie Nobles
5 National Board Certification	Adam Poelma
6 National Board Certification	Terry Poelma
7 National Board Certification	Kristen Suarez
8 National Board Certification	Tina Shoemaker
9 Teacher Clarity 101	Ashley Blackman
10 Teacher Clarity 101	Todd Boucher
11 Teacher Clarity 101	Jason Chatfield
12 Teacher Clarity 101	Brittany Furlan
13 Teacher Clarity 101	Paulina Hinton
14 Teacher Clarity 101	Sindi Holman
15 Teacher Clarity 101	Sharon Jay
16 Teacher Clarity 101	Cassandra Lizana
17 Teacher Clarity 101	Kevin Morgan
18 Teacher Clarity 101	Angela Sievers
19 Teacher Clarity 101	Stacy Swiney
20 Teacher Clarity 101	Nicole Winans
21 Canvas to the Next Level 101	Sarah Bayles
22 Canvas to the Next Level 101	Alexandra Bosarge
23 Canvas to the Next Level 101	Lindsey Bryant
24 Canvas to the Next Level 101	Brittany Downs
25 Canvas to the Next Level 101	Courtney Hiers
26 Canvas to the Next Level 101	Rosemary Hodgson
27 Canvas to the Next Level 101	William Lince
28 Canvas to the Next Level 101	Deborah Patrick
29 Canvas to the Next Level 101	Amy Richards
30 Canvas to the Next Level 101	Jamie Strayham
31 Canvas to the Next Level 101	Atalie Thornton

District: Jackson County School District
Section: D - Fiscal Management
Policy Code: DJEA - Purchasing Authority

Purchasing Authority

“Purchasing agent” shall mean superintendent. Pursuant to the authority granted by Section 37- 39-15, Mississippi Code 1972 as amended, this school board hereby designates other individuals as “purchasing agents” subject to the limitations set forth below.

1. In addition to the superintendent, the school board hereby designates the business managers and purchasing agent as “purchasing agents” with general authority to negotiate for and purchase the commodities and services necessary for the operation of the school district, within the limits of budget categories and purchasing law.
2. ~~This school board hereby designates the Assistant Superintendents of the Attendance Center, Director of Jackson County Technology Center, and Director of Child Nutrition as “purchasing agents” with the limited authority to negotiate for and purchase commodities and services necessary for maintenance and transportation and for the operation of their schools with the activity funds for which they are responsible as defined in board policy DK – Student Activities Fund Management, subject to all purchasing laws.~~

The purchasing agents of this school board, before entering upon their official duties in such capacity, shall furnish a good and sufficient surety bond in the penal sum of Fifty Thousand Dollars (\$50,000.00). Section 37-39-21 (1987)

GENERAL AUTHORITY

All agencies and governing authorities shall purchase their commodities and printing; contract for fire insurance, automobile insurance, casualty insurance (other than workers’ compensation) and liability insurance; contract for garbage collection or disposal; contract for sewage collection or disposal; and contract for public construction as provided by law. Section 31-7-13 (For purchase of commodities, see Section 31-7-12.)

1. \$5,000.00 or Less purchases which do not involve an expenditure of more than Five Thousand Dollars \$5,000.00, exclusive of freight or shipping charges, may be made without advertising or otherwise requesting competitive bids. Provided, however, that nothing contained in this paragraph shall be construed to prohibit any agency or governing authority from establishing procedures which require competitive bids on purchases of Five Thousand Dollars (\$5,000.00) or less. Section 31-7-13 (a)
2. Purchases Over \$5,000.00 but Not Over \$50,000.00 See Section 31-7-13 (b)
3. Purchases Over \$50,000.00 See Section 31-7-13(c)
4. Lowest and Best Bid Decision Procedure See Section 31-7-13 (d)

The results of all competitive bid openings shall be tabulated and presented to the school board at its next regular or special meeting.

5. All federal purchases of goods (commodities) between \$5,001 to \$50,000 and services between \$10,001 to \$250,000 must have two (2) price quotes from qualified sources. Any federal services over \$250,000 will need to follow the competitive bidding process outlined in the Uniform Administrative Requirement (2 CFR 200.320(c)-(d))

6. Federal purchases cannot be done through sole source providers unless:

a. Emergency not permitting delay

b. Awarding agency expressly authorizes noncompetitive proposals

c. After solicitation of number of sources, competition is determined inadequate (must document vendors contacted and result)

LEGAL REFERENCE:

Mississippi Code as cited and 37-39-1 et seq.; [37-6-15](#)

Adopted Date: 12/10/2007

Approved/Revised Date: 9/17/2018

[2/14/2022](#)

2022 Standard Mileage Rates

Notice 2022-03

SECTION 1. PURPOSE

This notice provides the optional 2022 standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. This notice also provides the amount taxpayers must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that may be used in computing the allowance under a fixed and variable rate (FAVR) plan. Additionally, this notice provides the maximum fair market value (FMV) of employer-provided automobiles first made available to employees for personal use in calendar year 2022 for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) of the Income Tax Regulations or the vehicle cents-per-mile valuation rule in § 1.61-21(e).

SECTION 2. BACKGROUND

Rev. Proc. 2019-46, 2019-49 I.R.B. 1301, provides rules for computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes, and for substantiating, under § 274(d) of the Internal Revenue Code and § 1.274-5, the amount of ordinary and necessary business expenses of local

transportation or travel away from home. Taxpayers using the standard mileage rates must comply with Rev. Proc. 2019-46. However, a taxpayer is not required to use the substantiation methods described in Rev. Proc. 2019-46, but instead may substantiate using actual allowable expense amounts if the taxpayer maintains adequate records or other sufficient evidence.

An independent contractor conducts an annual study for the Internal Revenue Service of the fixed and variable costs of operating an automobile to determine the standard mileage rates for business, medical, and moving use reflected in this notice. The standard mileage rate for charitable use is set by § 170(i).

Longstanding regulations under § 61 provide special valuation rules for employer-provided automobiles. The amount that must be included in the employee's income and wages for the personal use of an employer-provided automobile generally is determined by reference to the automobile's FMV. If an employer chooses to use a special valuation rule, the special value is treated as the FMV of the benefit for income tax and employment tax purposes. Section 1.61-21(b)(4). Two such special valuation rules, the fleet-average valuation rule and the vehicle cents-per-mile valuation rule, are set forth in § 1.61-21(d)(5)(v) and § 1.61-21(e), respectively. These two special valuation rules are subject to limitations, including that they may be used only in connection with automobiles having values that do not exceed a maximum amount set forth in the regulations.

SECTION 3. STANDARD MILEAGE RATES

The standard mileage rate for transportation or travel expenses is 58.5 cents per mile for all miles of business use (business standard mileage rate). See section 4 of

Rev. Proc. 2019-46. However, § 11045 of the Tax Cuts and Jobs Act, Public Law 115-97, 131. Stat. 2054 (December 22, 2017) (the “TCJA”) suspends all miscellaneous itemized deductions that are subject to the two-percent of adjusted gross income floor under § 67, including unreimbursed employee travel expenses, for taxable years beginning after December 31, 2017, and before January 1, 2026. Thus, the business standard mileage rate provided in this notice cannot be used to claim an itemized deduction for unreimbursed employee travel expenses during the suspension.

Notwithstanding the foregoing suspension of miscellaneous itemized deductions, deductions for expenses that are deductible in determining adjusted gross income are not suspended. For example, members of a reserve component of the Armed Forces of the United States (Armed Forces), state or local government officials paid on a fee basis, and certain performing artists are entitled to deduct unreimbursed employee travel expenses as an adjustment to total income on line 11 of Schedule 1 of Form 1040 (2021), not as an itemized deduction on Schedule A of Form 1040 (2021), and therefore may continue to use the business standard mileage rate.

The standard mileage rate is 14 cents per mile for use of an automobile in rendering gratuitous services to a charitable organization under § 170. See section 5 of Rev. Proc. 2019-46.

The standard mileage rate is 18 cents per mile for use of an automobile: (1) for medical care described in § 213; or (2) as part of a move for which the expenses are deductible under § 217(g). See section 5 of Rev. Proc. 2019-46. Section 11049 of the TCJA suspends the deduction for moving expenses for taxable years beginning after December 31, 2017, and before January 1, 2026. However, the suspension does not

apply to members of the Armed Forces on active duty who move pursuant to a military order and incident to a permanent change of station. Thus, except for taxpayers to whom § 217(g) applies, the standard mileage rate provided in this notice is not applicable for the use of an automobile as part of a move occurring during the suspension.

SECTION 4. BASIS REDUCTION AMOUNT

For automobiles a taxpayer uses for business purposes, the portion of the business standard mileage rate treated as depreciation is 25 cents per mile for 2018, 26 cents per mile for 2019, 27 cents per mile for 2020, 26 cents per mile for 2021, and 26 cents per mile for 2022. See section 4.04 of Rev. Proc. 2019-46.

SECTION 5. MAXIMUM STANDARD AUTOMOBILE COST

For purposes of computing the allowance under a FAVR plan, the standard automobile cost may not exceed \$56,100 for automobiles (including trucks and vans). See section 6.02(6) of Rev. Proc. 2019-46.

SECTION 6. MAXIMUM VALUE OF EMPLOYER-PROVIDED AUTOMOBILES

For purposes of the fleet-average valuation rule in § 1.61-21(d)(5)(v) and the vehicle cents-per-mile valuation rule in § 1.61-21(e), the maximum FMV of automobiles (including trucks and vans) first made available to employees in calendar year 2022 is \$56,100.

SECTION 7. EFFECTIVE DATE

This notice is effective for: (1) deductible transportation expenses paid or incurred on or after January 1, 2022; (2) mileage allowances or reimbursements paid to a charitable volunteer or a member of the Armed Forces to whom § 217(g) applies: (a)

on or after January 1, 2022, and (b) for transportation expenses the charitable volunteer or such member of the Armed Forces pays or incurs on or after January 1, 2022; and (3) for purposes of the maximum FMV of employer-provided automobiles for which employers may use the fleet-average valuation rule in §1.61-21(d)(5)(v) or the vehicle cents-per-mile rule in §1.61-21(e), automobiles first made available to employees for personal use on or after January 1, 2022.

SECTION 8. EFFECT ON OTHER DOCUMENTS

Notice 2021-02 is superseded.

DRAFTING INFORMATION

The principal author of this notice is Christian Lagorio of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information on this notice regarding the use of an employee-provided automobile, contact Mr. Lagorio at (202) 317-7005 (not a toll-free number). For further information on this notice regarding the use of an employer-provided automobile, contact Stephanie Caden of the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), at (202) 317-4774 (not a toll-free number).

District Office Stale Checks

Check #	Check Date	Payee	Amount	Notes
512876	6/15/2021	Resources for Educators	\$ 258.50	Vendor ceased operations effective July 7, 2021
514056	9/8/2021	Anna Grigoryan	\$ 14.34	Have sent two checks to two addresses both returned undeliverable. Left the country and have been unable to reach.
514055	9/8/2021	Anna Grigoryan	\$ 11.80	
514005	8/30/2021	Anna Grigoryan	\$ 3.15	

**JACKSON COUNTY SCHOOL DISTRICT
SCHOOL DEPOSITORIES
Tuesday, November 30, 2021**

<u>ACCOUNT TITLES</u>	<u>BANK BALANCE</u>	<u>AVAILABLE BALANCE</u>
<u>HANCOCK ACCOUNTS @ 0.35%</u>		
JCSD 2019 3-Mill Note Construction Fund	\$1,315,360.50	\$1,315,360.50
<u>M & M BANK ACCOUNTS @ 0.60%</u>		
JCSD AP/PR Clearing Account	\$0.00	\$12,202.15
<u>PEOPLES BANK ACCOUNTS @ .07%</u>		
JCSD East Central Activity Fund	\$415,887.49	\$414,058.85
JCSD St. Martin Activity Fund	\$542,060.16	\$544,570.02
JCSD Child Nutrition	\$2,193,997.37	\$2,199,511.74
JCSD AP Clearing Account	\$275,718.31	\$206.64
JCSD PR Clearing Account	\$2,976,217.17	\$1,592.45
JCSD District Account	\$14,299,638.88	\$14,331,685.30
JCSD Technology Center Activity Fund	\$17,562.46	\$17,560.46
JCSD FAB LAB Jackson County	\$200,047.16	\$200,047.16
JCSD Vancleave School Activity Fund	\$355,033.84	\$355,692.63
JCSD 16TH Section Account	\$3,231,295.73	\$3,231,295.73
<u>CASH ON HAND-VANCLEAVE SCHOOL ACTIVITY FUND</u>	\$0.00	\$1,000.00
<u>CASH ON HAND-SAINT MARTIN SCHOOL ACTIVITY FUND</u>	\$0.00	\$880.00
<u>CASH ON HAND-FOOD SVC</u>	\$0.00	\$1,300.00
TOTALS	\$25,822,819.07	\$22,626,963.63
	Marathon Trial Balance	\$22,626,963.63

\$0.00

BANK RECONCILIATION

Account: PR CLEARING

Month: November 30, 2021

Peoples \$2,976,217.17

Reconciled Balance per General Ledger: \$1,592.45

Balance per Bank: \$2,976,217.17

Reconciled Balance per Bank \$1,592.45

Outstanding Deposits: \$12.00

Outstanding Checks: \$2,974,636.72

\$0.00

Outstanding Checks

	Number	Amount	Number	Amount	Number	Amount	Number	Amount
PAPER CHECKS		\$ 740,466.97						
EFT		\$ 2,225,090.05						
EMPLOYER EXPENSE REVERSALS (8/31)		\$ 5,877.93						
EMPLOYER EXPENSE REVERSALS (9/30)		\$ 1,959.67						
EMPLOYER EXPENSE REVERSALS (10/31)		\$ 792.49						
EMPLOYER EXPENSE REVERSALS (11/30)		\$ 391.70						
Outstanding ACH Gardner		\$ 13.02						
Outstanding PERS Adj Gardner		\$ 44.89						

Outstanding Deposits

Date	Amount	Date	Amount	Date	Amount	Date	Amount
CHARGEBACK FEES TO BE REFUNDED	\$ 12.00						

BANK RECONCILIATION

Account: AP CLEARING

Month: November 30, 2021

Reconciled Balance per General Ledger: \$206.64

Reconciled Balance per Bank \$206.64

\$0.00

Peoples \$275,718.31

Balance per Bank: \$275,718.31

Outstanding Deposits: \$40.63

Outstanding Checks: \$275,552.30

Outstanding Checks

Number	Amount	Number	Amount	Number	Amount	Number	Amount
OS PAPER CHECKS	\$ 199,131.37						
OS COMDATA	\$ 24,190.72						
NOV COMDATA REBATE (TSFR 12/8)	\$ 3,090.97						
COMDATA SINGING RIVER	\$ 24,970.45						
M&M AP/PR CLEARING BALANCE (TSFR)	\$ 24,168.79						

Outstanding Deposits

Date	Amount	Date	Amount	Date	Amount	Date	Amount
CREDIT BACK FEE (10/15)	\$ 6.00						
COMDATA YOUCANBOOKME	\$ 34.63						

JACKSON COUNTY SCHOOL DISTRICT
Budget Status Report

Report Date: 01/05/2022 Begin Account: 000-0000-000-000-00-0000
 Period: 5 - 11/01/2021 - 11/30/2021 End Account: 999-9999-999-999-99-9999
 Fund: All

Fund	Fund Balance (7/1/2021)	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	MTD Collected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended	MTD Expenditures	YTD Adjust	MTD Adjust	Actual Fund Balance	Projected Fund Balance
1120 - DISTRICT MAINTENANCE	15,711,691.37	79,788,910.00	20,582,435.77	59,206,474.23	3,988,190.14	82,157,233.14	26,030,478.77	56,126,754.37	6,129,847.92	0.00	0.00	10,263,648.37	13,343,368.23
1130 - SPECIAL EDUCATION	0.00	6,358,566.85	2,043,099.71	4,315,467.14	504,364.37	6,545,927.32	2,043,099.71	4,502,827.61	504,364.37	0.00	0.00	0.00	(187,360.47)
1140 - ALTERNATIVE SCHOOL	0.00	385,430.36	128,464.40	256,965.96	32,218.66	385,430.36	128,464.40	256,965.96	32,218.66	0.00	0.00	0.00	0.00
1145 - AT RISK	0.00	778,500.44	391,331.64	387,168.80	99,447.95	952,719.54	391,331.64	561,387.90	99,447.95	0.00	0.00	0.00	(174,219.10)
1152 - EAST CENTRAL ACTIVITY	323,986.46	530,603.60	211,474.27	319,129.33	51,518.68	526,415.67	118,863.88	407,551.79	53,947.52	0.00	0.00	416,596.85	328,174.39
													33
1153 - ST MARTIN ACTIVITY	401,678.43	614,838.50	272,001.01	342,837.49	42,456.60	674,825.18	121,774.42	553,050.76	43,752.09	0.00	0.00	551,905.02	341,691.75
1154 - VANCLEAVE ACTIVITY	312,138.90	537,922.15	216,032.21	321,889.94	39,015.08	532,906.66	169,780.33	363,126.33	66,308.98	0.00	0.00	358,390.78	317,154.39
1155 - JCTC ACTIVITY	14,870.23	11,519.18	5,963.91	5,555.27	1,939.01	20,647.65	3,273.68	17,373.97	1,849.51	0.00	0.00	17,560.46	5,741.76
1156 - FABLAB ACTIVITY	180,128.30	96,233.19	20,732.80	75,500.39	1,011.51	218,065.94	813.94	217,252.00	61.54	0.00	0.00	200,047.16	58,295.55
1840 - 16th SECTION INTEREST	2,424,473.60	314,100.00	74,155.26	239,944.74	11,703.58	75,990.00	6,086.00	69,904.00	1,500.00	0.00	0.00	2,492,542.86	2,662,583.60
1841 - 16th SECTION INTEREST 16-4 -9	100.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.33	100.33
1842 - 16th SECTION INTEREST 16-5 -9	164.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164.45	164.45
1843 - 16th SECTION INTEREST 16-6 -5	31,698.79	21,500.00	0.00	21,500.00	0.00	2,086.19	1,933.02	153.17	0.00	0.00	0.00	29,765.77	51,112.60
1844 - 16th SECTION INTEREST 16-6 -6	9,594.04	0.00	1,601.60	(1,601.60)	0.00	1,379.23	1,721.38	(342.15)	1,050.00	0.00	0.00	9,474.26	8,214.81

JACKSON COUNTY SCHOOL DISTRICT
Budget Status Report

Fund	Fund Balance (7/1/2021)	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	MTD Collected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended	MTD Expenditures	YTD Adjust	MTD Adjust	Actual Fund Balance	Projected Fund Balance
1845 - 16th SECTION INTEREST 16-6 -9	3,173.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,173.31	3,173.31
1846 - 16th SECTION INTEREST 16-7 -6	87.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.23	87.23
1847 - 16th SECTION INTEREST 16-7 -7	9,524.92	0.00	0.00	0.00	0.00	9,239.22	2,240.00	6,999.22	2,240.00	0.00	0.00	7,284.92	285.70
1848 - 16th SECTION INTEREST 16-7 -8	14,398.80	96,037.50	0.00	96,037.50	0.00	3,235.79	3,396.68	(160.89)	0.00	0.00	0.00	11,002.12	107,200.51
1849 - 16th SECTION INTEREST 16-7 -9	5,310.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,310.19	5,310.19
1850 - 16th SECTION INTEREST 16-8 -7	116.35	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.35	3418.35
1900 - 16th SECTION ESCROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1901 - MEDICAID SBAC FUND	175,730.24	120,000.00	68,359.20	51,640.80	40,340.30	204,587.78	30,269.76	174,318.02	8,161.41	0.00	0.00	213,819.68	91,142.46
1902 - COMDATA NETWORK	25,030.01	40,500.00	14,707.47	25,792.53	3,090.97	37,000.00	0.00	37,000.00	0.00	0.00	0.00	39,737.48	28,530.01
1925 - TECHNOLOGY FUND	0.00	2,538,449.08	1,272,808.86	1,265,640.22	519,282.40	2,372,272.02	909,030.03	1,463,241.99	155,503.57	0.00	0.00	363,778.83	166,177.06
1935 - FAB LAB JACKSON COUNTY	242,529.43	236,708.50	0.00	236,708.50	0.00	368,429.02	88,883.07	279,545.95	15,429.87	0.00	0.00	153,646.36	110,808.91
1993 - PAYROLL CLEARING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1994 - ACCOUNTS PAYABLE CLEARING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

JACKSON COUNTY SCHOOL DISTRICT
Budget Status Report

Fund	Fund Balance (7/1/2021)	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	MTD Collected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended	MTD Expenditures	YTD Adjust	MTD Adjust	Actual Fund Balance	Projected Fund Balance
2020 - SCHOOL RECOGNITION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2090 - EXTENDED SCHOOL YEAR	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
2110 - SCHOOL FOOD SERVICE	2,153,444.39	4,848,758.72	2,182,831.88	2,665,926.84	708,778.99	5,548,637.12	2,027,924.41	3,520,712.71	621,622.25	0.00	0.00	2,308,351.86	1,453,565.99
2131 - SUMMER FEEDING FY21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2210 - TITLE I - A FY20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2211 - TITLE I - A	0.00	2,693,304.11	497,986.75	2,195,317.36	376,987.06	2,492,250.00	692,556.50	1,799,693.50	194,326.36	0.00	0.00	(194,569.75)	201,054.11
2213 - TITLE I- 1003(a) SCHOOL IMPROVEMEN T	200.00	176,603.57	50,718.20	125,885.37	13,092.05	496,499.34	91,239.16	405,260.18	40,371.70	(200.00)	0.00	(40,520.96)	(319,895.77)
2214 - FY20 TITLE I-1003(a) SCHOOL IMPROVEMEN T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2215 - FY21 TITLE I-1003(a) SCHOOL IMPROVEMEN T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2219 - TITLE I - A FY19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2290 - TITLE I COST POOL	0.00	307,530.22	48,795.13	258,735.09	12,273.74	307,544.58	61,894.82	245,649.76	13,099.69	0.00	0.00	(13,099.69)	(14.36)
2291 - TITLE I COST POOL FY21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2410 - EEF - BUILDINGS AND BUSES	701,967.96	280,000.00	94,244.00	185,756.00	23,561.00	424,503.09	374,933.38	49,569.71	56,667.58	0.00	0.00	421,278.58	557,464.87
2510 - TITLE II, PART A FY20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2511 - TITLE II, PART A	0.00	580,738.78	148,581.18	432,157.60	32,390.13	580,663.94	163,584.39	417,079.55	32,354.55	0.00	0.00	(15,003.21)	74.84
2579 - FEMA / MEMA GRANTS	0.00	0.00	188,520.22	(188,520.22)	0.00	32,141.96	6,200.00	25,941.96	6,200.00	0.00	0.00	182,320.22	(32,141.96)

JACKSON COUNTY SCHOOL DISTRICT
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Fund	Fund Balance (7/1/2021)	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	MTD Collected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended	MTD Expenditures	YTD Adjust	MTD Adjust	Actual Fund Balance	Projected Fund Balance
2590 - ESSER I	0.00	537,890.41	104,295.01	433,595.40	43,368.02	456,229.46	139,842.33	316,387.13	35,547.32	0.00	0.00	(35,547.32)	81,660.95
2592 - EQUITY IN DISTANCE LEARNING ACT (EDLA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2593 - MS PANDEMIC RESPONSE (MSPRBAA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2594 - ESSER II	0.00	447,155.74	739,635.16	(292,479.42)	207,141.40	7,869,668.66	987,876.29	6,881,792.37	248,454.57	0.00	0.00	(248,241.13)	(7,422,512.92)
2597 - CTE ESSER	0.00	14,314.59	0.00	14,314.59	0.00	14,314.59	9,306.31	5,008.28	249.90	0.00	0.00	(9,306.31)	0.00
2598 - ESSER III	0.00	0.00	0.00	0.00	0.00	326,765.57	320,878.80	5,886.77	86,142.42	0.00	0.00	(320,878.80)	(326,765.57)
2599 - IDEA B (ARP)	0.00	0.00	0.00	0.00	0.00	0.00	3,594.40	(3,594.40)	1,795.85	0.00	0.00	(3,594.40)	0.00
2600 - IDEA B (ARP- PRESCHOOL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610 - IDEA PART B	0.00	2,318,283.06	291,831.98	2,026,451.08	116,200.14	2,194,615.83	677,561.08	1,517,054.75	150,062.16	0.00	0.00	(385,729.10)	123,667.23
2611 - IDEA PART B FY21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2619 - IDEA PART B FY19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2620 - IDEA PART C	0.00	95,094.80	14,112.00	80,982.80	4,007.65	91,748.12	20,264.43	71,483.69	5,036.43	0.00	0.00	(6,152.43)	3,346.68
2629 - IDEA PART C FY19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2711 - VOCATIONAL EDUCATION	0.00	2,582,702.18	823,087.49	1,759,614.69	202,223.77	2,536,942.67	823,217.86	1,713,724.81	202,223.77	0.00	0.00	(130.37)	45,759.51
2721 - VOCATIONAL REHABILITATI ON	12,897.22	0.00	0.00	0.00	0.00	51,045.76	5,572.70	45,473.06	(2,566.44)	0.00	0.00	7,324.52	(38,148.54)
2810 - TITLE IV, PART A FY20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2811 - TITLE IV, PART A	0.00	202,543.58	18,368.02	184,175.56	7,826.92	202,678.58	22,074.70	180,603.88	3,571.68	0.00	0.00	(3,706.68)	(135.00)
2820 - UNEMPLOYME NT COMP. REVOLVING	166,720.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166,720.12	166,720.12

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JACKSON COUNTY SCHOOL DISTRICT
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Fund	Fund Balance (7/1/2021)	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	MTD Collected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended	MTD Expenditures	YTD Adjust	MTD Adjust	Actual Fund Balance	Projected Fund Balance
2830 - FORESTRY ESCROW FUND	152,493.08	10,200.00	0.00	10,200.00	0.00	57,000.00	0.00	57,000.00	0.00	0.00	0.00	152,493.08	105,693.08
2901 - BLUE CROSS BLUE SHIELD GRANT	1,418.87	16,000.00	0.00	16,000.00	0.00	41,000.00	905.63	40,094.37	0.00	0.00	0.00	513.24	(23,581.13)
2908 - EDUCATIONAL INTERPRETER	2,136.87	55,151.57	0.00	55,151.57	0.00	57,465.36	13,880.22	43,585.14	3,470.05	0.00	0.00	(11,743.35)	(176.92)
2909 - VOCATIONAL REHAB	0.00	0.00	238.00	(238.00)	70.00	0.00	0.00	0.00	0.00	0.00	0.00	238.00	0.00
2940 - ROTC	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
2980 - SPARKLIGHT	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
2981 - GULF COAST COMMUNITY FOUNDATION INC	1,850.00	0.00	0.00	0.00	0.00	1,850.00	1,601.31	248.69	0.00	0.00	0.00	248.69	0.00
2982 - AMERICAN HEART ASSOCIATION	0.00	0.00	3,267.00	(3,267.00)	0.00	3,267.00	2,848.10	418.90	2,848.10	0.00	0.00	418.90	(3,267.00)
2983 - SINGING RIVER ELECTRIC COOPERATIVE	0.00	0.00	2,499.95	(2,499.95)	0.00	2,499.95	0.00	2,499.95	0.00	0.00	0.00	2,499.95	(2,499.95)
2984 - ALLSTAR ORTHOPEDIC S, PLLC	0.00	0.00	5,000.00	(5,000.00)	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	(5,000.00)
3027 - CONSTRUCTION AND IMPROVEMENTS	4,106,555.02	2,000,000.00	0.00	2,000,000.00	0.00	2,584,604.85	352,549.85	2,232,055.00	198,835.30	0.00	0.00	3,754,005.17	3,521,950.17
3028 - 3 MILL CONSTRUCTION 2019	1,887,090.47	0.00	237.94	(237.94)	37.06	2,185,761.02	672,502.91	1,513,258.11	351,955.40	0.00	0.00	1,214,825.50	(298,670.55)
4010 - SHORTFALL NOTE RETIREMENT	0.00	0.00	25,019.96	(25,019.96)	5,549.04	0.00	0.00	0.00	0.00	0.00	0.00	25,019.96	0.00
4024 - THREE MILL NOTE 2019	776,607.54	470,500.00	29,892.75	440,607.25	4,025.20	470,894.00	382,644.00	88,250.00	0.00	0.00	0.00	423,856.29	776,213.54

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Fund	Fund Balance (7/1/2021)	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	MTD Collected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended	MTD Expenditures	YTD Adjust	MTD Adjust	Actual Fund Balance	Projected Fund Balance
4026 - 2010 QSCB NOTE	0.00	0.00	976.86	(976.86)	23.85	0.00	0.00	0.00	0.00	0.00	0.00	976.86	0.00
4027 - THREE MILL NOTE 2012	69,397.92	1,206,000.00	60,595.77	1,145,404.23	9,380.26	921,196.50	919,946.50	1,250.00	0.00	0.00	0.00	(789,952.81)	354,201.42
4091 - 2006 ENERGY EFF INPROVE RETIRE	0.00	111,101.71	111,101.71	0.00	0.00	111,101.71	111,101.71	0.00	111,101.71	0.00	0.00	0.00	0.00
7211 - 16-4-9 PRINCIPAL FUND	1,732.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,732.82	1,732.82
7212 - 16-5-9 PRINCIPAL FUND	384.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.35	384.35
7213 - 16-6-5 PRINCIPAL FUND	121,403.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,403.41	121,403.41
7214 - 16-6-6 PRINCIPAL FUND	7,077.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,077.89	7,077.89
7215 - 16-6-9 PRINCIPAL FUND	448.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	448.53	448.53
7216 - 16-7-6 PRINCIPAL FUND	1,506.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,506.82	1,506.82
7217 - 16-7-7 PRINCIPAL FUND	284,429.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	284,429.00	284,429.00
7218 - 16-7-8 PRINCIPAL FUND	37,681.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,681.38	37,681.38
7219 - 16-7-9 PRINCIPAL FUND	2,974.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,974.52	2,974.52
7220 - 16-8-7 PRINCIPAL FUND	2,009.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,009.09	2,009.09
7221 - JCSD 16TH SECTION PRINCIPAL	202,926.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,926.13	202,926.13
7310 - PAYROLL CLEARING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350 - STUDENT AGENCY ACCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Fund	Fund Balance (7/1/2021)	Anticipated Revenue	YTD Collected Revenue	YTD Uncollected Revenue	MTD Collected Revenue	Anticipated Expenditures	YTD Expenditures	YTD Unexpended	MTD Expenditures	YTD Adjust	MTD Adjust	Actual Fund Balance	Projected Fund Balance
7500 - ACCOUNTS PAYABLE CLEARING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000 - GEN FIXED ASSETS ACCOUNT GROUP	97,042,530.74	0.00	0.00	0.00	0.00	0.00	(115,379.66)	115,379.66	(19,925.13)	0.00	0.00	97,157,910.40	97,042,530.74
9000 - GEN LONG-TERM DEBT LEDGER	(107,474,644.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(107,474,644.00)	(107,474,644.00)
	20,154,665.52	111,452,694.39	30,745,005.07	80,707,689.32	7,106,515.53	125,190,280.37	38,822,562.84	86,367,717.53	9,459,128.61	(200.00)	0.00	12,076,907.75	6,416,879.54

JACKSON COUNTY SCHOOL DISTRICT	Marathon powered by CA - Jackson Co. FY22 (RYAN)						1/5/2022 7:56:41 AM						
Cash Flow	July	August	September	October	November	December	January	February	March	April	May	June	Total
Cash													
Cash on Hand	17,714,724.12	17,798,669.47	15,710,939.77	14,445,472.42	12,577,050.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,246,856.05
Total Cash	17,714,724.12	17,798,669.47	15,710,939.77	14,445,472.42	12,577,050.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,246,856.05
Actual Revenue													
Ad Valorem Collections	436.36	518,846.11	938,554.55	404,438.77	336,582.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,198,858.05
Other Taxes	0.00	23,126.06	39,934.74	14,409.30	7,254.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,724.99
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Revenue	109.78	1,619.63	1,427.12	1,169.14	1,030.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,356.00
Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	22,000.00	532.30	664.46	10,642.80	2,688.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,528.00
Homestead Reimbursement	0.00	0.00	0.00	314,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314,600.00
Drivers' Education	16,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,280.00
MAEP	3,194,715.00	3,543,211.00	3,543,211.00	3,543,211.00	3,540,602.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,364,950.54
Ad Valorem Reduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State	0.00	60.66	79.47	34.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174.98
Master Teacher	27,511.00	27,511.00	27,511.00	27,511.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,044.00
Rail Car Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Heavy Truck Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Car Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E-Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inception of Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal	0.00	0.00	6,317.37	565.43	6,874.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,756.82
Insurance Loss Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/30/21 Receivables	1,181,357.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,181,357.46
06/30/20 Receivables	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/30/20 Loans Repaid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Actual Revenue	4,442,409.60	4,114,906.76	4,557,699.71	4,316,582.29	3,895,032.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,326,630.84
Actual Expenditures													
1120 - Payroll	736,072.81	4,361,625.73	4,317,811.82	4,304,899.60	4,323,805.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,044,215.05
Accounts Payable	602,204.08	1,713,074.69	659,990.31	951,327.91	1,055,668.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,982,265.56
1120 - Transfers Out	913,675.86	214,058.28	970,296.46	1,089,867.56	760,790.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,948,688.75
06/30/20 Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans	(1,511,594.50)	382.29	3,808.77	85.85	(3,943.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,511,261.33)
Transfer to SPED-Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Alternative	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to At-Risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Frontiers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Vocational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Educable Child	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to ROTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Actual Expenditures	740,358.25	6,289,140.99	5,951,907.36	6,346,180.92	6,136,320.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,463,908.03
Grand Total	21,416,775.47	15,624,435.24	14,316,732.12	12,415,873.79	10,335,762.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,109,578.86

2022.01 NIB Balance Month Ending December 31 2021

Board Approved	Description	Amount
	BEGINNING BALANCE	\$ 450,000.00
7/19/2021	VC Matching Grant	\$ (5,000.00)
8/16/2021	VCH Water Tower Repair	\$ (15,535.30)
9/13/2021	ECL/VCL Intercom Retrofit	\$ (29,361.00)
9/13/2021	VCU Intercom Move	\$ (3,751.54)
9/13/2021	Zoom license	\$ (25,000.00)
11/15/2021	VC Track Repair	\$ (7,290.00)
12/13/2021	SMM Water Heaters	\$ (27,501.00)
	ENDING BALANCE	\$ 336,561.16

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Report Date: 1/10/2022

Claim No: 000000000 To 999999999

Claim Status: PrePaid

Claim No.	Claimant Name	Claim Amount	Fund	Description
213591	ALLEN AUTOMOTIVE INC	\$703.70	1153	SMHS - Car rental
213597	THE AMBASSADORS THEATRE GROUP	\$3,523.50	1153	SMHS - Theatre tickets
213598	CAMELLIA CAFE	\$989.45	1153	SMHS - Dinner/Saenger trip
213599	VANCLEAVE SCHOOL ACTIVITY	\$150.00	1153	SMAC--BasketBall Entry Fee
213600	MARGARITAVILLE RESORT BILOXI	\$924.00	1153	SMAC--Cross Country Banquet
213820	MISSISSIPPI WRESTLING OFFICIAL	\$250.00	1154	VAC- WRESTLING OFFICIALS
213821	DRAGONFLY ATHLETICS, LLC	\$4,000.00	1153	SMAC--Officials Pay
213835	MS COAST COLISEUM &	\$1,204.00	1154	VMS- LEARNING RODEO FIELD TRIP
213922	MISSISSIPPI WRESTLING OFFICIAL	\$137.50	1154	VAC- WRESTLING OFFICIALS
	Docket Total:	\$11,882.15		

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No: 000000000 To 999999999

Claim Status: PrePaid

Total Expenditures By Fund		
Fund	Description	Claim Amount
1153	ST MARTIN ACTIVITY	\$10,290.65
1154	VANCLEAVE ACTIVITY	\$1,591.50
	Total for Funds	\$11,882.15

Total Expenditures By Unit		
Unit	Description	Claim Amount
	Total for Units	

APPROVED THIS THE _____ DAY OF _____, _____

 PRESIDENT

 SECRETARY

2022.01 Asset Surplus

AssetNo	Asset_Description	Manufacturer	ModelNo	SerialNo	AcquisitionDate	DisposalReason	Location	LocationName	Comment
7001139	Lenovo 300e Chromebook (1st Gen)	LENOVO	81H00012US	P2044UWF	11/15/2019	JUNKED OR USED FOR PARTS	4	EAST CENTRAL MIDDLE SCHOOL	
7002353	Lenovo 100e Chromebook (2nd Gen)	LENOVO	81QB0000US	SP204A05C	2/28/2020	JUNKED OR USED FOR PARTS	4	EAST CENTRAL MIDDLE SCHOOL	
200695	TABLET	LENOVO	N23	R08NRAJ	9/11/2017	JUNKED OR USED FOR PARTS	14	ST. MARTIN EAST ELEMENTARY	
60675	COMPUTER, DESKTOP W/MONITOR	DELL	OPTIPLEX 3020 M	2QMBW12	6/30/2014	JUNKED OR USED FOR PARTS	24	ST. MARTIN MIDDLE SCHOOL	
60689	COMPUTER, DESKTOP W/MONITOR	DELL	OPTIPLEX 3020 M	2SGCW12	6/30/2014	JUNKED OR USED FOR PARTS	24	ST. MARTIN MIDDLE SCHOOL	
60693	COMPUTER, DESKTOP W/MONITOR	DELL	OPTIPLEX 3020 M	2R99W12	6/30/2014	JUNKED OR USED FOR PARTS	24	ST. MARTIN MIDDLE SCHOOL	
61602	COMPUTER DESKTOP	HOWARD	OPTIPLEX 3020	1CXCK52	11/17/2015	JUNKED OR USED FOR PARTS	24	ST. MARTIN MIDDLE SCHOOL	
7000627	300E CHROMEBOOK (1ST GEN)	LENOVO	81H00012US	P204R28U	10/28/2019	JUNKED OR USED FOR PARTS	24	ST. MARTIN MIDDLE SCHOOL	
7000639	300E CHROMEBOOK (1ST GEN)	LENOVO	81H00012US	P204R21Q	10/28/2019	JUNKED OR USED FOR PARTS	24	ST. MARTIN MIDDLE SCHOOL	
7001886	Lenovo 100e Chromebook (2nd Gen)	LENOVO	81QB0000US	P204A0L5	2/13/2020	JUNKED OR USED FOR PARTS	10	ST. MARTIN NORTH ELEMENTARY	
7001944	Lenovo 100e Chromebook (2nd Gen)	LENOVO	81QB0000US	P2049S4S	2/13/2020	JUNKED OR USED FOR PARTS	10	ST. MARTIN NORTH ELEMENTARY	
35940	RADIO	MOTOROLA	MH230R	WSR007B6	5/16/2017	JUNKED OR USED FOR PARTS	26	VANCLEAVE LOWER ELEMENTARY	
35941	RADIO	MOTOROLA	MH230R	WSR0079Z	5/16/2017	JUNKED OR USED FOR PARTS	26	VANCLEAVE LOWER ELEMENTARY	
35942	RADIO	MOTOROLA	MH230R	WSR007B0	5/16/2017	JUNKED OR USED FOR PARTS	26	VANCLEAVE LOWER ELEMENTARY	
37261	CHROMEBOOK	LENOVO	N23	LR09YQDG	2/5/2018	JUNKED OR USED FOR PARTS	26	VANCLEAVE LOWER ELEMENTARY	
7000367	Two-way Radio	MIDLAND	GTXT1000VP4	P1902028114	8/14/2019	JUNKED OR USED FOR PARTS	26	VANCLEAVE LOWER ELEMENTARY	
7002855	VCL - Two Way Radio	MIDLAND	GXT1000VP4	P 191 033 8910	3/17/2020	JUNKED OR USED FOR PARTS	26	VANCLEAVE LOWER ELEMENTARY	
7002862	VCL - Two Way Radio	MIDLAND	GXT1000VP4	P 191 033 9269	3/17/2020	JUNKED OR USED FOR PARTS	26	VANCLEAVE LOWER ELEMENTARY	
36736	TABLET	LENOVO	N23	LR095XP2	10/16/2017	JUNKED OR USED FOR PARTS	18	VANCLEAVE MIDDLE SCHOOL	
36743	TABLET	LENOVO	N23	LR095XQ5	10/16/2017	JUNKED OR USED FOR PARTS	18	VANCLEAVE MIDDLE SCHOOL	
36744	TABLET	LENOVO	N23	LR095XQ9	10/16/2017	JUNKED OR USED FOR PARTS	18	VANCLEAVE MIDDLE SCHOOL	
36758	TABLET	LENOVO	N23	LR095XSW	10/16/2017	JUNKED OR USED FOR PARTS	18	VANCLEAVE MIDDLE SCHOOL	
36812	TABLET	LENOVO	N23	LR095XRD	10/16/2017	JUNKED OR USED FOR PARTS	18	VANCLEAVE MIDDLE SCHOOL	
38040	COMPUTER	DELL	LATITUDE 3190	2DJCVT2	5/14/2019	JUNKED OR USED FOR PARTS	18	VANCLEAVE MIDDLE SCHOOL	
38041	COMPUTER	DELL	LATITUDE 3190	12LCVT2	5/14/2019	JUNKED OR USED FOR PARTS	18	VANCLEAVE MIDDLE SCHOOL	



STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

December 10, 2021

Dr. John Strycker, Superintendent
Jackson County School District
4700 Colonel Vickrey Road
Vanceleave, MS 39565

Dear Dr. Strycker:

The annual financial report on the Jackson County School District for the fiscal year ended June 30, 2021, audited by Cunningham CPAs, PLLC, was received and reviewed by this office as required by *Section 37-9-18(4), Mississippi Code Annotated (1972)*.

I am pleased to inform you that the opinions issued on your report are unmodified and no findings are reported.

As of the date of this letter, the audit report, as accepted, may be released publicly and uploaded to the Federal Audit Clearinghouse, as applicable.

In our review, nothing came to our attention that indicated that the final reports were not prepared in compliance with applicable state statutes. Therefore, upon submission of the firm's final invoice for professional services rendered, our office is pleased to inform you and your school board that final payment for those services may be made.

If you have any questions or concerns, do not hesitate to contact Leigh Taylor, Director, Quality Assurance, at Leigh.Taylor@osa.ms.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "L. Taylor", is written over the typed name.

Leigh Taylor, CPA
Director, Quality Assurance

LT/mc

c: Mr. Troy Frisbie, Board President
Cunningham CPAs, PLLC



The following document was not prepared by the Office of the State Auditor, but was prepared by and submitted to the Office of the State Auditor by a private CPA firm. The document was placed on this web page as it was submitted. The Office of the State Auditor assumes no responsibility for its content or for any errors located in the document. Any questions of accuracy or authenticity concerning this document should be submitted to the CPA firm that prepared the document. The name and address of the CPA firm appears in the document.

JACKSON COUNTY SCHOOL DISTRICT

Audited Financial Statements
For the Year Ended June 30, 2021

JACKSON COUNTY SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

CUNNINGHAM CPAs, PLLC
Certified Public Accountants & Consultants

202 Church Street
Belzoni, Mississippi 39038
Office: (662) 247-2416
Fax: (662) 247-2420

10 South Bancroft Street
Fairhope, Alabama 36532
Office: (251) 929-7778
Fax: (251) 929-7779

INDEPENDENT AUDITOR'S REPORT

Superintendent and School Board
Jackson County School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson County School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Jackson County School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson County School District, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally

accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the Schedule of the District's Proportionate Share of the Net Pension Liability, the Schedule of District Contributions (PERS), the Schedule of the District's Proportionate Share of the Net OPEB Liability, and the Schedule of District Contributions (OPEB) on pages 6-14, 44, 45, 46, 47 & 48, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jackson County School District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Schedule of Instructional, Administrative and Other Expenditures for Governmental Funds, and the other information section, which includes the Statement of Revenues, Expenditures and Changes in Fund Balances—General Fund, Last Four Years and the Statement of Revenues, Expenditures and Changes in Fund Balances—All Governmental Funds, Last Four Years are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Schedule of Instructional, Administrative and Other Expenditures for Governmental Funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information mentioned above is fairly stated in all material respects in relation to the basic financial statements as a whole.

The other information section, which includes the Statement of Revenues, Expenditures and Changes in Fund Balances—General Fund, Last Four Years and the Statement of Revenues, Expenditures and Changes in Fund Balances—All Governmental Funds, Last Four Years has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated November 4, 2021, on our consideration of the Jackson County School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Jackson County School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Jackson County School District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Cunningham CPAs". The signature is written in a cursive style.

Cunningham CPAs, PLLC

Belzoni, MS

November 4, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

JACKSON COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

The following discussion and analysis of District's financial performance provides an overview of the Jackson County School District's financial activities for the year ended June 30, 2021. The intent of this discussion and analysis is to look at the Jackson County School District's performance as a whole. Readers are encouraged to review the financial statements and the notes to the financial statements to enhance their understanding of the Jackson County School District's financial performance.

FINANCIAL HIGHLIGHTS

- Total net position for 2021 decreased \$1,822,768, including a prior period adjustment of (\$1,546,907), and which represents a 31% decrease from fiscal year 2020. Total net position for 2020 decreased \$4,457,800, including a prior period adjustment of (\$28,018), which represents a 316% decrease from fiscal year 2019.
- General revenues amounted to \$81,114,213 and \$79,153,025, or 82% and 85% of all revenues for fiscal years 2021 and 2020, respectively. Program specific revenues in the form of charges for services and grants and contributions accounted for \$18,046,570, or 18% of total revenues for 2021, and \$14,054,712, or 15% of total revenues for 2020.
- The District had \$99,436,644 and \$97,637,519 in expenses for fiscal years 2021 and 2020; only \$18,046,570 for 2021 and \$14,054,712 for 2020 of these expenses was offset by program specific charges for services, grants and contributions. General revenues of \$81,114,213 for 2021 and \$79,153,025 for 2020 were not adequate to provide for these programs.
- Among major funds, the General Fund had \$80,745,034 in revenues and \$76,520,755 in expenditures for 2021, and \$80,023,038 in revenues and \$74,390,043 in expenditures in 2020. The General Fund's fund balance increased by \$782,654 from 2020 to 2021, and increased by \$3,551,256, which includes a prior period adjustment of \$419,217, from 2019 to 2020.
- Capital assets, net of accumulated depreciation, increased by \$2,716,351, including a prior period adjustment of (\$73,560), for 2021 and increased by \$773,859, including a prior period adjustment of (\$447,235) for 2020. The increase for 2021 was due primarily to construction in progress and capital additions coupled with the increase in accumulated depreciation.
- Long-term debt decreased by \$2,283,328 for 2021 and increased by \$3,655,404 for 2020. This decrease for 2021 was due primarily to principal payments on outstanding long-term debt. The liability for compensated absences decreased by \$229,873 for 2021 and increased by \$148,916 for 2020.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the District's basic financial statements, which include government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required supplementary information, supplementary information, and other information.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the District's finances. These statements consist of the Statement of Net Position and the Statement of Activities, which are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. The current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents information on all the District's nonfiduciary assets, deferred

JACKSON COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

outflows, liabilities, and deferred inflows, with the differences between them reported as "net position." Over time, increases or decreases in the District's net position may serve as a useful indicator of whether its financial position is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements outline functions of the District that are principally supported by property taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include instruction, support services, non-instructional, sixteenth section, pension expense, OPEB expense, and interest on long-term liabilities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are classified as governmental funds.

Governmental funds – All of the District's general activities are reported in its governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental funds are accounted for using the modified accrual basis of accounting and the flow of current financial resources measurement focus. The approach focuses on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at year end. The governmental fund statements provide a detailed view of the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may gain a better understanding of the long-term impact of the District's near-term financing decisions. The governmental funds Balance Sheet is reconciled to the Statement of Net Position, and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances is reconciled to the Statement of Activities to facilitate this comparison between governmental funds and governmental activities.

The District maintains individual governmental funds in accordance with the *Financial Accounting Manual for Mississippi Public School Districts*. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for all major funds. All non-major funds are combined and presented in these reports as other governmental funds.

Reconciliation of Government-wide and Fund Financial Statements

The financial statements include two schedules that reconcile the amounts reported on the governmental funds financial statements (modified accrual basis of accounting) with government-wide financial statements (accrual basis of accounting). The following summarizes the major differences between the two statements:

Capital assets used in governmental activities are not reported on governmental funds financial statements.

JACKSON COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

Capital outlay spending results in capital assets on government-wide financial statements, but is reported as expenditures on the governmental funds financial statements.

Bond and note proceeds result in liabilities on government-wide financial statements, but are recorded as other financing sources on the governmental funds financial statements.

A net pension liability and net OPEB liability result in liabilities on the government-wide financial statements but are not reported on governmental funds financial statements.

Certain other outflows represent either increases or decreases in liabilities on the government-wide financial statements, but are reported as expenditures on the governmental funds financial statements.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents budgetary comparison schedules, Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of District Contributions (PERS), Schedule of the District's Proportionate Share of the Net OPEB Liability, and Schedule of District Contributions (OPEB) as required supplementary information. The District adopts an annual operating budget for all governmental funds. A budgetary comparison schedule has been provided for the General Fund fund as required by the Governmental Accounting Standards Board.

Supplementary Information

Additionally, a Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and a Schedule of Instructional, Administrative and Other Expenditures for governmental funds can be found in this report.

Other Information

Although not a required part of the basic financial statements, the Statement of Revenues, Expenditures and Changes in Fund Balances—General Fund, Last Four Years and the Statement of Revenues, Expenditures and Changes in Fund Balances—All Governmental Funds, Last Four Years, is presented for purposes of additional analysis as required by the Mississippi Department of Education.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position

Net position may serve over time as a useful indicator of the District's financial position. Liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$7,692,845 as of June 30, 2021.

The District's financial position is a product of several financial transactions including the net result of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets.

Table 1 presents a summary of the District's net position at June 30, 2021 and June 30, 2020

JACKSON COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

Table 1
Condensed Statement of Net Position

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Percentage Change</u>
Current assets	\$ 33,698,166	\$ 32,682,904	3.11 %
Restricted assets	4,127,349	8,868,498	(53.46) %
Capital assets, net	98,385,473	95,669,122	2.84 %
Total assets	<u>136,210,988</u>	<u>137,220,524</u>	(0.74) %
Deferred outflows of resources	<u>25,251,965</u>	<u>24,976,830</u>	1.10 %
Current liabilities	6,960,895	6,590,195	5.63 %
Long-term debt outstanding	11,654,299	14,167,500	(17.74) %
Net OPEB liability	7,006,990	7,587,279	(7.65) %
Net pension liability	130,441,786	134,288,150	(2.86) %
Total liabilities	<u>156,063,970</u>	<u>162,633,124</u>	(4.04) %
Deferred inflows of resources	<u>13,091,828</u>	<u>5,434,307</u>	140.91 %
Net position:			
Net investment in capital assets	89,469,499	89,404,981	0.07 %
Restricted	5,128,018	4,208,810	21.84 %
Unrestricted	(102,290,362)	(99,483,868)	(2.82) %
Total net position	<u>\$ (7,692,845)</u>	<u>\$ (5,870,077)</u>	(31.05) %

Additional information on unrestricted net position:

In connection with the application of standards on accounting and financial reporting for pensions and OPEB, management presents the following additional information:

Total unrestricted net position (deficit)	\$ (102,290,362)
Less unrestricted deficit in net position resulting from recognition of the net pension and net OPEB liability, including the deferred outflows and deferred inflows related to pensions and OPEB	<u>125,288,639</u>
Unrestricted net position, exclusive of the net pension and net OPEB liability effect	<u>\$ 22,998,277</u>

The following are significant current year transactions that have had an impact on the Statement of Net Position.

- Increase in net capital assets in the amount of \$2,716,351.
- The principal retirement of \$2,283,328 of long-term debt.

JACKSON COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

Changes in net position

The District's total revenues for the fiscal years ended June 30, 2021 and June 30, 2020 were \$99,160,783 and \$93,207,737, respectively. The total cost of all programs and services was \$99,436,644 for 2021 and \$97,637,519 for 2020.

Table 2 presents a summary of the changes in net position for the fiscal years ended June 30, 2021 and June 30, 2020.

**Table 2
Changes in Net Position**

	<u>Year Ended June 30, 2021</u>	<u>Year Ended June 30, 2020</u>	<u>Percentage Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 1,420,562	\$ 2,169,340	(34.52) %
Operating grants and contributions	16,343,277	11,602,641	40.86 %
Capital grants and contributions	282,731	282,731	0.00 %
General revenues:			
Property and gaming taxes	37,099,733	35,700,652	3.92 %
Grants and contributions not restricted	42,538,402	41,622,047	2.20 %
Investment earnings	163,043	775,212	(78.97) %
Sixteenth section	415,982	330,884	25.72 %
Other	897,053	724,230	23.86 %
Total revenues	<u>99,160,783</u>	<u>93,207,737</u>	6.39 %
Expenses:			
Instruction	50,157,682	44,829,024	11.89 %
Support services	32,507,019	29,251,057	11.13 %
Non-instructional	3,746,651	6,766,999	(44.63) %
Sixteenth section	27,937	54,915	(49.13) %
Pension expense	12,533,008	15,914,627	(21.25) %
OPEB expense	228,006	499,583	(54.36) %
Interest on long-term liabilities	236,341	321,314	(26.45) %
Total expenses	<u>99,436,644</u>	<u>97,637,519</u>	1.84 %
Increase (Decrease) in net position	<u>(275,861)</u>	<u>(4,429,782)</u>	93.77 %
Net Position, July 1, as previously reported	<u>(5,870,077)</u>	<u>(1,412,277)</u>	(315.65) %
Prior Period Adjustment	<u>(1,546,907)</u>	<u>(28,018)</u>	(5,421.12) %
Net Position, July 1, as restated	<u>(7,416,984)</u>	<u>(1,440,295)</u>	(414.96) %
Net Position, June 30	<u>\$ (7,692,845)</u>	<u>\$ (5,870,077)</u>	(31.05) %

Governmental activities

The following table presents the cost of seven major District functional activities: instruction, support services, non-instructional, sixteenth section, pension expense, OPEB expense and interest on long-term liabilities. The table also shows each functional activity's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost presents the financial burden that was placed on the State and District's taxpayers by each of these

JACKSON COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

functions.

**Table 3
Net Cost of Governmental Activities**

	<u>Total Expenses</u>		Percentage Change
	<u>2021</u>	<u>2020</u>	
Instruction	\$ 50,157,682	\$ 44,829,024	11.89 %
Support services	32,507,019	29,251,057	11.13 %
Non-instructional	3,746,651	6,766,999	(44.63) %
Sixteenth section	27,937	54,915	(49.13) %
Pension Expense	12,533,008	15,914,627	(21.25) %
OPEB Expense	228,006	499,583	(54.36) %
Interest on long-term liabilities	236,341	321,314	(26.45) %
Total expenses	<u>\$ 99,436,644</u>	<u>\$ 97,637,519</u>	1.84 %

	<u>Net (Expense) Revenue</u>		Percentage Change
	<u>2021</u>	<u>2020</u>	
Instruction	\$ (42,101,254)	\$ (38,185,726)	(10.25) %
Support services	(27,309,404)	(25,766,768)	(5.99) %
Non-instructional	1,045,876	(2,839,874)	136.83 %
Sixteenth section	(27,937)	(54,915)	49.13 %
Pension Expense	(12,533,008)	(15,914,627)	21.25 %
OPEB Expense	(228,006)	(499,583)	54.36 %
Interest on long-term liabilities	(236,341)	(321,314)	26.45 %
Total net (expense) revenue	<u>\$ (81,390,074)</u>	<u>\$ (83,582,807)</u>	2.62 %

- Net cost of governmental activities (\$81,390,074 for 2021 and \$83,582,807 for 2020) was financed by general revenue, which is primarily made up of property taxes (\$37,099,733 for 2021 and \$35,700,652 for 2020) and state and federal revenues (\$42,538,402 for 2021 and \$41,622,047 for 2020). In addition, there was \$415,982 and \$330,884 in Sixteenth Section sources for 2020 and 2019, respectively.
- Investment earnings amounted to \$163,043 for 2021 and \$775,212 for 2020.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on current inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, its governmental funds reported a combined fund balance of \$30,956,400, a decrease of \$2,792,491, which includes a decrease in inventory of \$73,353. \$18,922,709 or 61% of the fund balance is unassigned, which represents the residual classification for the General Fund's fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The remaining fund balance of \$12,033,691 or 39% is either nonspendable,

JACKSON COUNTY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

restricted, committed or assigned to indicate that it is not available for spending except only for the purposes to which it is restricted, committed or assigned.

The General Fund is the principal operating fund of the District. The increase in fund balance in the General Fund for the fiscal year was \$782,654. The fund balance of Other Governmental Funds showed a decrease in the amount of \$4,082,127, which includes a decrease in reserve for inventory of \$73,353, due primarily to normal operations. The increase (decrease) in the fund balances for the other major funds were as follows:

<u>Major Fund</u>	<u>Increase (Decrease)</u>
Construction and Improvements Fund	\$ 506,982

BUDGETARY HIGHLIGHTS

During the year, the District revised the annual operating budget. Budget revisions were made to address and correct the original budgets to reflect more accurately the sources and uses of funding for the Jackson County School District.

A schedule showing the original and final budget amounts compared to the District's actual financial activity for the General Fund is provided in this report as required supplementary information.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. As of June 30, 2021, the District's total capital assets were \$156,382,372, including land, school buildings, building improvements, buses, other school vehicles, furniture and equipment, and any intangible assets. This amount represents an increase of \$6,563,226 from 2020. Total accumulated depreciation as of June 30, 2021, was \$57,996,899, and total depreciation expense for the year was \$4,127,561, resulting in total net capital assets of \$98,385,473.

Table 4
Capital Assets, Net of Accumulated Depreciation

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Percentage</u> <u>Change</u>
Land	\$ 418,276	\$ 418,276	0.00 %
Construction in progress	2,355,911	2,427,295	(2.94) %
Buildings	83,895,884	80,714,121	3.94 %
Building improvements	2,709,215	2,997,519	(9.62) %
Improvements other than buildings	4,072,735	4,785,395	(14.89) %
Mobile equipment	3,953,040	3,403,776	16.14 %
Furniture and equipment	976,962	919,290	6.27 %
Leased property under capital leases	3,450	3,450	0.00 %
Total	\$ 98,385,473	\$ 95,669,122	2.84 %

Additional information on the District's capital assets can be found in Note 5 included in this report.

JACKSON COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

Debt Administration. At June 30, 2021, the District had \$11,654,299 in outstanding long-term debt, of which \$1,528,929 is due within one year. The liability for compensated absences decreased \$229,873 from the prior year.

**Table 5
Outstanding Long-Term Debt**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Percentage Change</u>
Three mill note payable	\$ 10,795,000	\$ 12,190,000	(11.44) %
Obligations under capital leases	-	60,325	(100.00) %
Energy efficiency lease	108,929	320,436	(66.01) %
Shortfall notes payable	-	616,496	(100.00) %
Compensated absences payable	750,370	980,243	(23.45) %
Total	<u>\$ 11,654,299</u>	<u>\$ 14,167,500</u>	(17.74) %

Additional information on the District's long-term debt can be found in Note 6 included in this report.

CURRENT ISSUES

The Jackson County School District is financially stable. The District is proud of its community support of the public schools.

The District has committed itself to financial excellence for many years. The District's system of financial planning, budgeting and internal financial controls are well regarded. The District plans to continue its sound fiscal management to meet the challenges of the future.

The District actively pursues grant funding to supplement the local, state and federal revenues.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

If you have any questions about this report or need additional financial information, contact the Superintendent's Office of the Jackson County School District, Post Office Box 5069, Vancleave, Mississippi 39565-5069.

FINANCIAL STATEMENTS

JACKSON COUNTY SCHOOL DISTRICT

**Statement of Net Position
June 30, 2021**

Exhibit A

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 30,933,827
Due from other governments	2,655,692
Inventories	108,647
Restricted assets	4,127,349
Capital assets, non-depreciable:	
Land	418,276
Construction in progress	2,355,911
Capital assets, net of accumulated depreciation:	
Buildings	83,895,884
Building improvements	2,709,215
Improvements other than buildings	4,072,735
Mobile equipment	3,953,040
Furniture and equipment	976,962
Leased property under capital leases	3,450
Total Assets	136,210,988
Deferred Outflows of Resources	
Deferred outflows - pensions	23,570,625
Deferred outflows - OPEB	1,681,340
Total deferred outflows of resources	25,251,965
Liabilities	
Accounts payable and accrued liabilities	6,869,115
Interest payable on long-term liabilities	91,780
Long-term liabilities, due within one year:	
Capital related liabilities	1,528,929
Net OPEB liability	249,880
Long-term liabilities, due beyond one year:	
Capital related liabilities	9,375,000
Non-capital related liabilities	750,370
Net pension liability	130,441,786
Net OPEB liability	6,757,110
Total Liabilities	156,063,970
Deferred Inflows of Resources	
Deferred inflows - pensions	11,576,318
Deferred inflows - OPEB	1,515,510
Total deferred inflows of resources	13,091,828
Net Position	
Net investment in capital assets	89,469,499
Restricted for:	
Expendable:	
School-based activities	2,878,916
Capital improvements	513,089
Debt service	754,226
Forestry improvements	152,493
Unemployment benefits	166,720
Non-expendable:	
Sixteenth section principal	662,574
Unrestricted	(102,290,362)
Total Net Position	\$ (7,692,845)

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY SCHOOL DISTRICT

Statement of Activities

For the Year Ended June 30, 2021

Exhibit B

Functions/Programs	Expenses	Program Revenues			Governmental Activities	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental Activities:						
Instruction	\$ 50,157,682	\$ 1,169,093	\$ 6,604,604	\$ 282,731		\$ (42,101,254)
Support services	32,507,019	-	5,197,615	-		(27,309,404)
Non-instructional	3,746,651	251,469	4,541,058	-		1,045,876
Sixteenth section	27,937	-	-	-		(27,937)
Pension expense	12,533,008	-	-	-		(12,533,008)
OPEB expense	228,006	-	-	-		(228,006)
Interest on long-term liabilities	236,341	-	-	-		(236,341)
Total Governmental Activities	\$ 99,436,644	\$ 1,420,562	\$ 16,343,277	\$ 282,731		\$ (81,390,074)

General Revenues:

Taxes:

General purpose levies	35,571,356
Debt purpose levies	1,528,377

Unrestricted grants and contributions:

State	42,200,192
Federal	338,210
Unrestricted investment earnings	163,043
Sixteenth section	415,982
Other	897,053

Total General Revenues 81,114,213

Change in Net Position (275,861)

Net Position - Beginning, as previously reported (5,870,077)

Prior period adjustments (1,546,907)

Net Position - Beginning, as restated (7,416,984)

Net Position - Ending \$ (7,692,845)

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY SCHOOL DISTRICT

Governmental Funds

Balance Sheet
June 30, 2021

Exhibit C

	Major Funds			
	General Fund	Construction and Improvements Fund	Other Governmental Funds	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 23,389,403	\$ 4,116,924	\$ 7,554,849	\$ 35,061,176
Due from other governments	1,243,474	-	1,412,218	2,655,692
Due from other funds	773,407	-	-	773,407
Inventories	-	-	108,647	108,647
Total assets	<u>25,406,284</u>	<u>4,116,924</u>	<u>9,075,714</u>	<u>38,598,922</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities	\$ 5,250,773	\$ 10,369	\$ 1,607,973	\$ 6,869,115
Due to other funds	-	-	773,407	773,407
Total Liabilities	<u>5,250,773</u>	<u>10,369</u>	<u>2,381,380</u>	<u>7,642,522</u>
Fund Balances:				
Nonspendable:				
Inventory	-	-	108,647	108,647
Permanent fund	-	-	662,574	662,574
Restricted:				
Debt service	-	-	846,006	846,006
Capital improvements	-	513,089	1,987,625	2,500,714
Grant activities	-	-	2,770,269	2,770,269
Forestry improvements	-	-	152,493	152,493
Unemployment benefits	-	-	166,720	166,720
Assigned:				
Student activities	1,232,802	-	-	1,232,802
Capital improvements	-	3,593,466	-	3,593,466
Unassigned	<u>18,922,709</u>	<u>-</u>	<u>-</u>	<u>18,922,709</u>
Total Fund Balances	<u>20,155,511</u>	<u>4,106,555</u>	<u>6,694,334</u>	<u>30,956,400</u>
Total Liabilities and Fund Balances	<u>\$ 25,406,284</u>	<u>\$ 4,116,924</u>	<u>\$ 9,075,714</u>	<u>\$ 38,598,922</u>

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY SCHOOL DISTRICT

Governmental Funds

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position **Exhibit C-1**
June 30, 2021

Total fund balances for governmental funds \$ 30,956,400

Amounts reported for governmental activities in the statement of net position are different because:

1. Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Land	418,276	
Construction in progress	2,355,911	
Buildings	122,653,866	
Building improvements	5,947,806	
Improvements other than buildings	8,843,741	
Mobile equipment	12,039,841	
Furniture and equipment	3,778,131	
Leased property under capital leases	344,800	
Accumulated depreciation	<u>(57,996,899)</u>	98,385,473
2. Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds:		
Net pension liability	(130,441,786)	
Deferred outflow s and inflow s of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds:		
Deferred outflow s of resources related to pensions	23,570,625	
Deferred inflow s of resources related to pensions	<u>(11,576,318)</u>	(118,447,479)
3. Some liabilities, including net OPEB obligations, are not due and payable in the current period and, therefore, are not reported in the funds:		
Net OPEB liability	(7,006,990)	
Deferred outflow s and inflow s of resources related to OPEB are applicable to future periods and, therefore, are not reported in the funds:		
Deferred outflow s of resources related to OPEB	1,681,340	
Deferred inflow s of resources related to OPEB	<u>(1,515,510)</u>	(6,841,160)
4. Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not reported in the funds:		
Three mill notes payable	(10,795,000)	
Energy efficiency lease	(108,929)	
Compensated absences	(750,370)	
Accrued interest payable	<u>(91,780)</u>	(11,746,079)
Net position of governmental activities		<u><u>\$ (7,692,845)</u></u>

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY SCHOOL DISTRICT

Governmental Funds

**Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2021**

Exhibit D

	Major Funds			Total Governmental Funds
	General Fund	Construction and Improvements Fund	Other Governmental Funds	
Revenues:				
Local sources	\$ 37,387,157	\$ -	\$ 1,803,280	\$ 39,190,437
State sources	42,573,944	-	1,631,230	44,205,174
Federal sources	357,617	-	14,601,618	14,959,235
Sixteenth section sources	426,316	-	8,728	435,044
Total Revenues	80,745,034	-	18,044,856	98,789,890
Expenditures:				
Instruction	46,393,934	-	7,679,366	54,073,300
Support services	30,041,885	222,585	5,437,376	35,701,846
Noninstructional services	4,989	-	3,797,024	3,802,013
Sixteenth section	19,057	-	8,880	27,937
Facilities acquisition and construction	-	1,270,433	4,320,854	5,591,287
Debt service:				
Principal	60,325	-	2,223,003	2,283,328
Interest	565	-	405,027	405,592
Total Expenditures	76,520,755	1,493,018	23,871,530	101,885,303
Excess (Deficiency) of Revenues over (under) Expenditures	4,224,279	(1,493,018)	(5,826,674)	(3,095,413)
Other Financing Sources (Uses):				
Insurance loss recovery	357,436	-	-	357,436
Operating transfers in	81,661	2,000,000	2,757,648	4,839,309
Other financing sources	33,119	-	-	33,119
Operating transfers out	(3,913,841)	-	(925,468)	(4,839,309)
Other financing uses	-	-	(14,280)	(14,280)
Total Other Financing Sources (Uses)	(3,441,625)	2,000,000	1,817,900	376,275
Net Change in Fund Balances	782,654	506,982	(4,008,774)	(2,719,138)
Fund Balances:				
July 1, 2020	19,372,857	3,599,573	10,776,461	33,748,891
Increase (Decrease) in reserve for inventory	-	-	(73,353)	(73,353)
June 30, 2021	\$ 20,155,511	\$ 4,106,555	\$ 6,694,334	\$ 30,956,400

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY SCHOOL DISTRICT

Governmental Funds

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities For the Year Ended June 30, 2021 **Exhibit D-1**

Net change in fund balances - total governmental funds **\$ (2,719,138)**

Amounts reported for governmental activities in the statement of activities are different because:

1. Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:	<table border="0"> <tr> <td style="padding-left: 20px;">Capital outlay</td> <td style="text-align: right;">\$ 6,948,260</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Depreciation expense</td> <td style="text-align: right;"><u>(4,127,561)</u></td> <td style="text-align: right;">2,820,699</td> </tr> </table>	Capital outlay	\$ 6,948,260		Depreciation expense	<u>(4,127,561)</u>	2,820,699
Capital outlay	\$ 6,948,260						
Depreciation expense	<u>(4,127,561)</u>	2,820,699					
2. In the statement of activities, only the gain/loss on the sale of assets is reported, while in the governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the assets sold.	<table border="0"> <tr> <td></td> <td></td> <td style="text-align: right;">(30,788)</td> </tr> </table>			(30,788)			
		(30,788)					
3. The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and the difference between the carrying value of refunded debt and the acquisition cost of refunded debt when debt is first issued. These amounts are deferred and amortized in the statement of activities:	<table border="0"> <tr> <td style="padding-left: 20px;">Payments of debt principal</td> <td style="text-align: right;">2,283,328</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Accrued interest payable</td> <td style="text-align: right;"><u>169,251</u></td> <td style="text-align: right;">2,452,579</td> </tr> </table>	Payments of debt principal	2,283,328		Accrued interest payable	<u>169,251</u>	2,452,579
Payments of debt principal	2,283,328						
Accrued interest payable	<u>169,251</u>	2,452,579					
4. Some items relating to pensions and reported in the statement of activities do not provide or require the use of current financial resources and therefore are not reported as revenues/expenditures in the governmental funds. These activities include:	<table border="0"> <tr> <td style="padding-left: 20px;">Pension expense</td> <td style="text-align: right;">(12,533,008)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Contributions subsequent to the measurement date</td> <td style="text-align: right;"><u>9,555,401</u></td> <td style="text-align: right;">(2,977,607)</td> </tr> </table>	Pension expense	(12,533,008)		Contributions subsequent to the measurement date	<u>9,555,401</u>	(2,977,607)
Pension expense	(12,533,008)						
Contributions subsequent to the measurement date	<u>9,555,401</u>	(2,977,607)					
5. Some items relating to OPEB and reported in the statement of activities do not provide or require the use of current financial resources and therefore are not reported as revenues/expenditures in the governmental funds. These activities include:	<table border="0"> <tr> <td style="padding-left: 20px;">OPEB expense</td> <td style="text-align: right;">(228,006)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Contributions subsequent to the measurement date</td> <td style="text-align: right;"><u>249,880</u></td> <td style="text-align: right;">21,874</td> </tr> </table>	OPEB expense	(228,006)		Contributions subsequent to the measurement date	<u>249,880</u>	21,874
OPEB expense	(228,006)						
Contributions subsequent to the measurement date	<u>249,880</u>	21,874					
6. Some items reported in the statement of activities do not provide or require the use of current financial resources and therefore are not reported as revenues/expenditures in governmental funds. These activities include:	<table border="0"> <tr> <td style="padding-left: 20px;">Change in compensated absences</td> <td style="text-align: right;">229,873</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Change in inventory reserve</td> <td style="text-align: right;"><u>(73,353)</u></td> <td style="text-align: right;"><u>156,520</u></td> </tr> </table>	Change in compensated absences	229,873		Change in inventory reserve	<u>(73,353)</u>	<u>156,520</u>
Change in compensated absences	229,873						
Change in inventory reserve	<u>(73,353)</u>	<u>156,520</u>					
Change in net position of governmental activities	\$ <u>(275,861)</u>						

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements For Year Ended June 30, 2021

Note 1 – Summary of Significant Accounting Policies

The accompanying financial statements of the Jackson County School District have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for governmental accounting and financial reporting principles. The most significant of the Jackson County School District's accounting policies are described below.

A. Financial Reporting Entity

As defined by accounting principles generally accepted in the United States of America, the school district is considered a "primary government." The school district is governed by a five-member board to which each member is elected by the citizens of each defined county district.

For financial reporting purposes, Jackson County School District has included all funds and organizations. The District has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the District to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the District.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the non-fiduciary activities of the District. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents the District's non-fiduciary assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Net position is reported in three categories:

1. Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by outstanding balances of bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.
2. Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property taxes and other items not included among program revenues are reported instead as general revenues.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

Fund Financial Statements - Separate financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as other governmental funds.

The Jackson County School District reports the following major governmental funds:

General Fund - This is the Jackson County School District's primary operating fund. The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Construction and improvements fund – This is a capital projects fund that accounts for various capital improvement projects throughout the district.

All other governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

Additionally, the Jackson County School District reports the following fund types:

GOVERNMENTAL FUNDS

Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Permanent Funds - Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, and not the principal, may be used for purposes that support the district's programs.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred or economic asset used, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and judgments, are recorded only when payment is due.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

receivables and revenues when entitlement occurs. Federal reimbursement type grants are recorded as revenues when the related expenditures are recognized. Use of grant resources is conditioned upon compliance with terms of the grant agreements and applicable federal regulations, which include subjecting grants to financial and compliance audits.

Property taxes, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual.

Ad valorem property taxes are levied by the governing authority of the county on behalf of the school district based upon an order adopted by the school board of the school district requesting an ad valorem tax effort in dollars. Since the taxes are not levied and collected by the school district, the revenues to be generated by the annual levies are not recognized until the taxes are actually collected by the tax levying authority.

Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

The effect of inter-fund activity has been eliminated from the government-wide statements.

Revenues from the Mississippi Adequate Education Program are appropriated on a fiscal year basis and are recorded at the time the revenues are received from the State of Mississippi.

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing, and Financial Reporting*, issued in 2012 by the Government Finance Officers Association and are consistent with the broad classifications recommended in *Financial Accounting for Local and State School Systems, 2014*, issued by the U.S. Department of Education.

D. Encumbrances

An encumbrance system is maintained to account for commitments or assignments resulting from approved purchase orders, work orders and contracts. However, the school district attempts to liquidate all encumbrances at year-end. Encumbrances outstanding at year-end are not reported within committed or assigned fund balances.

E. Assets, liabilities, deferred outflows/inflows, and net position/fund balances

1. Cash, Cash equivalents and Investments

Cash and cash equivalents

The district's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The Jackson County School District deposits excess funds in the financial institutions selected by the school board. State statutes specify how these depositories are to be selected.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements For Year Ended June 30, 2021

Investments

The Jackson County School District can invest its excess funds, as permitted by Section 29-3-113, Miss. Code Ann. (1972), in interest-bearing deposits or other obligations of the types described in Section 27-105-33, Miss. Code Ann. (1972), or in any other type investment in which any other agency, instrumentality or subdivision of the State of Mississippi may invest, except that 100% of said funds are authorized to be so invested.

For accounting purposes, certificates of deposit are classified as investments if they have an original maturity greater than three months when acquired.

Investments for the district are reported at fair market value.

2. Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e. the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

3. Due from Other Governments

Due from other governments represents amounts due from the State of Mississippi and various grants and reimbursements from other governments.

4. Inventories and Prepaid Items

Donated commodities are received from the USDA and are valued at USDA cost. Other inventories are valued at cost (calculated on the first-in, first-out basis). The costs of governmental fund type inventories are reported as expenditures when purchased.

Prepaid items, such as prepaid insurance, are not reported for governmental fund types since the costs of such items are accounted for as expenditures in the period of acquisition.

5. Restricted Assets

Certain resources set aside for repayment of debt are classified as restricted assets on the Statement of Net Position because their use is limited by applicable debt statutes, e.g. Qualified School Construction Bond sinking funds. Also, the nonexpendable portion of the Permanent Fund, if applicable, is classified as restricted assets because the 16th Section Principal fund is not available for use by the district except as provided for under state statute for loans from this fund.

6. Capital Assets

Capital assets include land, improvements to land, easements, water rights, timber rights, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital assets are reported in the applicable governmental or business type activities

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

columns in the government-wide Statement of Net Position. Capital assets are recorded at historical cost or estimated historical cost based on appraisals or deflated current replacement cost. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are defined by the District as assets with an initial, individual cost in excess of the thresholds in the table below.

Capital acquisition and construction are reflected as expenditures in the Governmental Fund statements and the related assets are reported as capital assets in the governmental activities column in the government-wide financial statements.

Depreciation is calculated on the straight-line basis for all assets, except land.

The following schedule details the capitalization thresholds:

	Capitalization Policy	Estimated Useful Life
Land	\$ 0	0
Buildings	50,000	40 years
Building improvements	25,000	20 years
Improvements other than buildings	25,000	20 years
Mobile equipment	5,000	5-10 years
Furniture and equipment	5,000	3-7 years
Leased property under capital leases	*	*

(*) The threshold amount will correspond with the amounts for the asset classifications, as listed. See Note 5 for details.

7. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The district reports \$23,570,625 of deferred outflows related to its pension plan and \$1,681,340 related to its OPEB plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The district reports \$11,576,318 of deferred inflows related to its pension plan and \$1,515,510 related to its OPEB plan.

See Note 12 for further details.

8. Compensated Absences

Employees of the Jackson County School District accumulate sick leave at a minimum amount as required by state law. A greater amount may be provided by Jackson County School District policy provided that it does not exceed the provisions for leave as provided in Sections 25-3-93 and 25-3-95. Some employees are allowed personal leave and/or vacation leave in accordance with Jackson County School District policy. The district pays for unused

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

leave for employees as required by Section 37-7-307(5), Miss. Code Ann. (1972).

The liability for these compensated absences is recorded as a long-term liability in the government-wide statements. The current portion of this liability is estimated based on historical trends. In the fund financial statements, governmental funds report the liability for compensated absences from expendable available financial resources only if the payable has matured, for example, an employee retires.

9. Long-term Liabilities and Bond Discounts/Premiums

In the government-wide financial statements, outstanding debt is reported as liabilities. Bond discounts or premiums and the difference between reacquisition price and the net carrying value of refunded debt are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures. See Note 6 for details.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, the benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State and School Employees' Life and Health Plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recorded when the OPEB benefits come due. Investments are reported at fair value as determined by the state.

12. Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the district:

Nonspendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements For Year Ended June 30, 2021

Committed fund balance includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the School Board, the District's highest level of decision-making authority. This formal action is for formal board approval of commitments. Currently there is no committed fund balance for this Jackson County School District.

Assigned fund balance includes amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by management pursuant to authorization established by the school board.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the District's general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the District's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

13. Accounting Standards Update

The Governmental Accounting Standards Board issued GASB 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* in May 2020. The objective of this Statement was to provide temporary relief to governments in light of the COVID-19 pandemic by postponing effective dates of certain Statements and Implementation Guides. The effective dates of GASB 83-84, GASB 88-93, and Implementation Guides No. 2017-3, 2018-1, 2019-1, and 2019-2 were postponed one year. The effective dates of GASB 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, were postponed eighteen months.

GASB 84, *Fiduciary Activities*, was implemented during fiscal year 2020. The objective of this statement was to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds.

Note 2 – Cash and Cash Equivalents

The district follows the practice of aggregating the cash assets of various funds to maximize cash management efficiency and returns. Restrictions on deposits and investments are imposed by statutes as follows:

Deposits. The school board must advertise and accept bids for depositories no less than once every three years as required by Section 37-7-333, Miss. Code Ann. (1972). The collateral pledged for the Jackson County School District's deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation.

Cash and Cash Equivalents

The carrying amount of the Jackson County School District's deposits with financial institutions reported in the governmental funds was \$35,061,176.

Custodial Credit Risk - Deposits. Custodial credit risk is defined as the risk that, in the event of the failure of a financial institution, the district will not be able to recover deposits or collateral securities that are in the possession of an outside party. The district does not have a deposit policy for custodial credit risk. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the district.

Note 3 – Inter-fund Receivables, Payables and Transfers

The following is a summary of inter-fund transactions and balances:

A. Due From/To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Other governmental funds	\$ 773,407
Total		\$ 773,407

The purpose of the inter-fund loans was to cover federal and state funds not received prior to year-end.

B. Inter-fund Transfers

Transfers Out	Transfers In	Amount
General Fund	Construction and improvements fund	\$ 2,000,000
	Other governmental funds	1,913,841
Other governmental funds	General Fund	81,661
	Other governmental funds	843,807
Total		\$ 4,839,309

The primary reason for the interfund transfers was for debt service requirements, federal grant allocations and the funding of various programs within the district.

Note 4 – Restricted Assets

The restricted assets represent the cash balance, totaling \$662,574 of the Sixteenth Section Principal Fund (Permanent Fund) which is legally restricted and may not be used for purposes that support the School District's programs.

In addition, the restricted assets represent the cash balance, totaling \$2,648,089, of the unspent three mill note proceeds.

Also, the restricted assets represent the cash balance, totaling \$816,686 of the debt service funds that is restricted for future debt service requirements.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

Note 5 – Capital Assets

The following is a summary of changes in capital assets for governmental activities:

	Balance 7/1/2020	Increases	Decreases	Completed Construction	Adjustments	Balance 6/30/2021
Governmental Activities:						
<u>Non-depreciable capital assets:</u>						
Land	\$ 418,276	\$ -	\$ -	\$ -	\$ -	418,276
Construction in progress	2,427,295	5,591,287	-	(5,579,940)	(82,731)	2,355,911
Total non-depreciable capital assets	2,845,571	5,591,287	-	(5,579,940)	(82,731)	2,774,187
<u>Depreciable capital assets:</u>						
Buildings	117,073,926	-	-	5,579,940	-	122,653,866
Building improvements	5,947,806	-	-	-	-	5,947,806
Improvement other than buildings	8,843,741	-	-	-	-	8,843,741
Mobile equipment	11,192,982	1,030,000	(183,141)	-	-	12,039,841
Furniture and equipment	3,570,320	326,973	(119,162)	-	-	3,778,131
Leased property under capital leases	344,800	-	-	-	-	344,800
Total depreciable capital assets	146,973,575	1,356,973	(302,303)	5,579,940	-	153,608,185
<u>Less accumulated depreciation for:</u>						
Buildings	36,359,805	2,398,177	-	-	-	38,757,982
Building improvements	2,950,287	288,304	-	-	-	3,238,591
Improvement other than buildings	4,058,346	713,501	-	-	(841)	4,771,006
Mobile equipment	7,789,206	470,752	(164,827)	-	(8,330)	8,086,801
Furniture and equipment	2,651,030	256,827	(106,688)	-	-	2,801,169
Leased property under capital leases	341,350	-	-	-	-	341,350
Total accumulated depreciation	54,150,024	4,127,561	(271,515)	-	(9,171)	57,996,899
Total depreciable capital assets, net	92,823,551	(2,770,588)	(30,788)	5,579,940	9,171	95,611,286
Governmental activities capital assets, net	\$ 95,669,122	\$ 2,820,699	\$ (30,788)	\$ -	\$ (73,560)	\$ 98,385,473

Depreciation expense was charged to the following governmental functions:

	Amount
Governmental activities:	
Instruction	\$ 3,402,716
Support services	644,432
Non-instructional	80,413
Total depreciation expense - Governmental activities	\$ 4,127,561

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

Construction in progress is composed of:

	<u>Spent to June 30, 2021</u>	<u>Remaining Commitment</u>
East Central Track	\$ 1,274,323	\$ 21,131
JCTC Ball Park Road	693,105	35,125
St. Martin Restroom Project	324,695	1,134,693
East Central Restroom Project	6,750	23,250
Vancleave Restroom Project	<u>57,038</u>	<u>1,286,515</u>
 Total construction in progress	 <u>\$ 2,355,911</u>	 <u>\$ 2,500,714</u>

Construction projects included in governmental activities are funded by the three mill construction fund and the construction and improvements fund.

Note 6 – Long-term Liabilities

The following is a summary of changes in long-term liabilities and other obligations for governmental activities:

	<u>Balance 7/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 6/30/2021</u>	<u>Amounts due within one year</u>
A. Three mill notes payable	\$ 12,190,000	\$ -	\$ (1,395,000)	\$ 10,795,000	\$ 1,420,000
B. Energy efficiency lease	320,436	-	(211,507)	108,929	108,929
C. Shortfall notes payable	616,496	-	(616,496)	-	-
D. Obligation under capital leases	60,325	-	(60,325)	-	-
E. Compensated absences payable	<u>980,243</u>	-	<u>(229,873)</u>	<u>750,370</u>	<u>-</u>
Total	<u>\$ 14,167,500</u>	<u>\$ -</u>	<u>\$ (2,513,201)</u>	<u>\$ 11,654,299</u>	<u>\$ 1,528,929</u>

A. Three mill notes payable.

Debt currently outstanding is as follows:

<u>Description</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
Three mill ten year note, series 2012	2.210%	10/25/2012	10/1/2023	\$ 8,800,000	\$ 3,165,000
Three mill ten year note, series 2019	2.500%	8/15/2019	8/1/2028	<u>8,200,000</u>	<u>7,630,000</u>
Total				<u>\$ 17,000,000</u>	<u>\$ 10,795,000</u>

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

The following is a schedule by years of total payment due on this debt:

Series 2012:

Year Ending June 30	Principal	Interest	Total
2022	\$ 850,000	\$ 69,947	\$ 919,947
2023	1,150,000	51,162	1,201,162
2024	1,165,000	25,747	1,190,747
Total	<u>\$ 3,165,000</u>	<u>\$ 146,856</u>	<u>\$ 3,311,856</u>

Series 2019:

Year Ending June 30	Principal	Interest	Total
2022	\$ 570,000	\$ 183,625	\$ 753,625
2023	575,000	169,313	744,313
2024	310,000	158,251	468,251
2025	325,000	150,313	475,313
2026	1,530,000	127,125	1,657,125
2027	1,570,000	88,375	1,658,375
2028	1,550,000	49,375	1,599,375
2029	1,200,000	15,000	1,215,000
Total	<u>\$ 7,630,000</u>	<u>\$ 941,377</u>	<u>\$ 8,571,377</u>

Total on all series:

Year Ending June 30	Principal	Interest	Total
2022	\$ 1,420,000	\$ 253,572	\$ 1,673,572
2023	1,725,000	220,475	1,945,475
2024	1,475,000	183,998	1,658,998
2025	325,000	150,313	475,313
2026	1,530,000	127,125	1,657,125
2027	1,570,000	88,375	1,658,375
2028	1,550,000	49,375	1,599,375
2029	1,200,000	15,000	1,215,000
Total	<u>\$ 10,795,000</u>	<u>\$ 1,088,233</u>	<u>\$ 11,883,233</u>

This debt will be retired from the three mill note debt service fund

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

B. Obligation under energy efficiency lease.

Debt currently outstanding is as follows:

<u>Description</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
Energy Efficiency Lease	3.990%	11/15/2006	11/15/2021	\$ 2,490,000	\$ 108,929
Total				<u>\$ 2,490,000</u>	<u>\$ 108,929</u>

The following is a schedule by years of the total payments due on this debt:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 108,929	\$ 2,173	\$ 111,102
Total	<u>\$ 108,929</u>	<u>\$ 2,173</u>	<u>\$ 111,102</u>

This debt will be retired from the Obligation Under Energy Efficiency Debt Service Fund.

An energy efficiency lease agreement dated November 15, 2006 was executed by and between the district, the lessee, and Hancock Bank, the lessor.

The agreement authorized the borrowing of \$2,490,000 for the purchase of energy efficiency equipment, machinery, supplies, building modifications and other energy saving items. Payments of the lease shall be made from the district maintenance fund.

The district entered into this energy efficiency lease agreement under the authority of Section 31-7-14, Miss. Code Ann. (1972).

Upon written notice to the lessor, the lessee has the option of repaying the total amount due as set forth by the agreement.

C. Shortfall notes payable

This debt was retired during the year.

D. Obligations under capital leases

This debt was retired during the year.

E. Compensated absences payable

As more fully explained in Note 1(E)(8), compensated absences payable is adjusted on an annual basis as required by Section 37-7-307(5), Miss. Code Ann. (1972). Compensated absences will be paid from the fund from which the employees' salaries were paid.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

Note 7 – Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description. The Jackson County School District contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. Section 25-11-1 et seq., (1972, as amended) and may be amended only by the Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report is available at www.pers.ms.gov.

Benefits provided. Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public school districts. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring. Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter.

Contributions. PERS members are required to contribute 9.00% of their annual covered salary, and the Jackson County School District is required to contribute at an actuarially determined rate. The employer's rate as of June 30, 2021 was 17.40% of annual covered payroll. Plan provisions and the Board of Trustees' authority to determine contribution rates are established by Section 25-11-1 of the Mississippi Code of 1972, as amended, and may be amended only by the Mississippi Legislature. The Jackson County School District's contributions to PERS for the fiscal years ending June 30, 2021, 2020 and 2019 were \$9,555,401, \$7,806,925 and \$7,830,105, respectively, which equaled the required contributions for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the Jackson County School District reported a liability of \$130,441,786 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the Jackson County School District's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. The Jackson County School District's proportionate share used to calculate the June 30, 2021 net pension liability was .67381 percent, which was based on a measurement date of June 30, 2020. This was a decrease of .0895 percent from its proportionate share used to calculate the June 30, 2020 net pension liability, which was based on a measurement date of June 30, 2019.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

For the year ended June 30, 2021, the District recognized pension expense of \$12,533,008. At June 30, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,134,279	\$ -
Net difference between projected and actual earnings on pension plan investments	5,604,687	-
Changes of assumptions	826,657	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,449,601	11,576,318
District contributions subsequent to the measurement date	9,555,401	-
Total	\$ 23,570,625	\$ 11,576,318

\$9,555,401 reported as deferred outflows of resources related to pensions resulting from Jackson County School District contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2022	\$ 1,103,142
2023	(146,665)
2024	(244,110)
2025	1,726,539
Total	\$ 2,438,906

Actuarial assumptions. The total pension liability as of June 30, 2020 was determined by actuarial valuation prepared as of June 30, 2019. The following actuarial assumptions are applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases	3.00-18.25 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119. For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119. Mortality rates are projected generationally using the MP-2018 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

experience study for the four-year period from July 1, 2014 to June 30, 2018. The experience report is dated April 2, 2019.

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

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Long-Term Expected Real Rate of Return</u>	
Domestic Equity	27.00	%	4.90	%
International Equity	22.00		4.75	
Global Equity	12.00		5.00	
Fixed Income	20.00		0.50	
Real Estate	10.00		4.00	
Private Equity	8.00		6.25	
Cash	1.00		0.00	
Total	<u>100</u>	<u>%</u>		

Discount rate. The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.00%) and that employer contributions will be made at the current contribution rate (17.40%). Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
District's proportionate share of the net pension liability	\$ 168,840,864	\$ 130,441,786	\$ 98,747,118

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Note 8 – Other Postemployment Benefits (OPEB)

General Information about the OPEB Plan.

Plan description. State law mandates that all state, public education, library, junior and community college and retiring employees be offered health and life benefit coverage through the State and School Employees' Life and Health Insurance Plan (the Plan). The Plan was established by Section 25-15-3 et seq., Mississippi Code Ann. (1972), which may be amended only by the State Legislature. The State and School Employees' Health Insurance Management Board (the Board) administers the Plan. The Board has the sole legal authority to promulgate rules and regulations governing the operations of the Plan within the confines of the law governing the Plan. The Plan is self-insured and is financed through premiums collected from

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

employers, employees, retirees and COBRA participants. The Plan provides for Other Postemployment Benefits (OPEB) as a multiple-employer defined benefit OPEB plan. The plan issues a publicly available financial report that can be obtained at <http://knowyourbenefits.dfa.ms.gov/>.

Benefits provided.

The Plan was formed by the State Legislature to provide group health and life benefits to full-time active and retired employees of the State, agencies, universities, community/junior colleges, public school districts and public libraries. In addition, the spouse and/or children of covered employees and retirees, as well as surviving spouses and COBRA participants, may be eligible for health insurance coverage under the Plan. Benefits of the OPEB Plan consist of an implicit rate subsidy, which is essentially the difference between the average cost of providing health care benefits to retirees under age 65 and the average cost of providing health care benefits to all participants when premiums paid by retirees are not age adjusted. Employees' premiums are funded primarily by their employers. Retirees must pay their own premiums, as do active employees for spouse and dependent medical coverage. The Board has the sole authority for setting life and health insurance premiums for the Plan. Per Section 12-15-15 (10) Mississippi Code Ann. (1972), a retired employee electing to purchase retiree life and health insurance must pay the full cost of such insurance premium. If the Board determined actuarially that the premium paid by the participating retirees adversely affects the overall cost of the Plan to the State, then the Board may impose a premium surcharge, not to exceed 15%, upon such participating retired employees who are under the age for Medicare eligibility and who are initially employed before January 1, 2006. For participating retired employees who are under the age for Medicare eligibility and who are initially employed on or after January 1, 2006, the Board may impose a premium surcharge in an amount the Board determined actuarially to cover the full cost of insurance. The Plan offers a Base option and a Select option for health benefits for non-Medicare participants. The Plan includes a separate coverage level for Medicare eligible retirees, Medicare Eligible surviving spouses, and Medicare eligible dependents of retirees and surviving spouses.

Contributions.

The Board has the sole authority for setting life and health insurance premiums for the Plan. The required premiums vary based on the plan selected and the type of participant. Employers pay no premiums for retirees while employees' premiums are funded primarily by their employer. Contributions to the OPEB plan from the District were \$249,880 for the year ended June 30, 2021.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

At June 30, 2021, the District reported a liability of \$7,006,990 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The basis for the District's proportion is determined by comparing the employer's average monthly employees participating in the Plan with the total average employees participating in the Plan in the fiscal year of all employers. The allocation was utilized because the level of premiums contributed by each employer is the same for any employee regardless of plan participation elections made by the employee. At the measurement date of June 30, 2020, the District's proportion was .90040064 percent. This was an increase of .0062 percent from the proportionate share as of the measurement date of June 30, 2019.

For the year ended June 30, 2021, the District recognized OPEB expense of \$228,006. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,932	\$ 1,219,404
Net difference between projected and actual earnings on OPEB plan investments	225	-
Changes of assumptions	1,087,900	296,106
Changes in proportion and differences between District contributions and proportionate share of contributions	334,403	-
District contributions subsequent to the measurement date	249,880	-
Total	\$ <u>1,681,340</u> \$	\$ <u>1,515,510</u>

\$249,880 reported as deferred outflows of resources related to OPEB resulting from Jackson County School District contributions subsequent to the measurement date will be recognized as a reduction to the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2022	\$ (25,816)
2023	(25,816)
2024	(11,696)
2025	24,296
2026	(45,018)
Total	\$ <u>(84,050)</u>

Actuarial assumptions. The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75 percent
Salary increases	3.00-18.25 percent, including wage inflation
Municipal Bond Index Rate	
Measurement Date	2.19%
Prior Measurement Date	3.50%
Year FNP is projected to be depleted	
Measurement Date	2020
Prior Measurement Date	2019
Single Equivalent Interest Rate, net of OPEB plan investment expense,	86

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

including inflation	
Measurement Date	2.19%
Prior Measurement Date	3.50%
Health Care Cost Trends	
Medicare Supplement Claims	7.00 percent for 2021 decreasing to an ultimate rate of 4.50% by 2030
Pre-Medicare	

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119. For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119. Mortality rates will be projected generationally using the MP-2018 projection scale to account for future improvements in life expectancy.

The demographic actuarial assumptions used in the June 30, 2020 valuation were based on the results of the last actuarial experience study, dated April 2, 2019.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2020 valuation were based on a review of recent plan experience done concurrently with the June 30, 2020 valuation.

The long-term expected rate of return on OPEB plan investments is 4.50%.

Discount rate. The discount rate used to measure the total OPEB liability at June 30, 2020 was 2.19 percent. Since the Prior Measurement Date, the Discount Rate has changed from 3.50% to 2.19%.

The trust was established on June 28, 2018 with an initial contribution of \$1,000,000. As of June 30, 2020, the trust has \$1,037,371. The fiduciary net position is projected to be depleted immediately, therefore, the Municipal Bond Index Rate is used in the determination of the discount rate for both the June 30, 2019 and the June 30, 2020 total OPEB liability. The discount rate used to measure the total OPEB liability at June 30, 2020 was based on a monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.19 percent) or 1-percentage-point higher (3.19 percent) than the current discount rate:

	1% Decrease (1.19%)	Current Discount Rate (2.19%)	1% Increase (3.19%)
Net OPEB liability	\$ 7,743,202	\$ 7,006,990	\$ 6,375,521

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates Current	1% Increase
Net OPEB liability	\$ 6,469,883	\$ 7,006,990	\$ 7,615,508

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in a separately issued report that can be found at <http://knowyourbenefits.dfa.ms.gov/>.

Note 9 – Contingencies

Federal Grants – The Jackson County School District has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowances resulting from the grantor audit may become a liability of the Jackson County School District.

Litigation –The Jackson County School District is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate the outcome or liability, if any, of the Jackson County School District with respect to the various proceedings. However, the Jackson County School District's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the Jackson County School District.

Note 10 – Risk Management

The Jackson County School District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 – Prior Period Adjustments

A summary of significant Net Position/Fund Balance adjustments is as follows:

Exhibit B - Statement of Activities

Explanation	Amount
1. To adjust beginning asset balances	\$ (1,546,907)
Total	<u>\$ (1,546,907)</u>

Note 12 – Effect of Deferred Amounts on Net Position

The unrestricted net position amount of (\$102,290,362) includes the effect of deferring the recognition of expenses resulting from a deferred outflow from pensions. A portion of the deferred outflow of resources related to pension in the amount of \$9,555,401 resulting from the Jackson County School District contribution subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The \$14,015,224 balance of deferred outflow of resources related to pensions, at June 30, 2021 will be recognized as an expense and will decrease the unrestricted net position over the next 4 years.

The unrestricted net position amount of (\$102,290,362) includes the effect of deferring the recognition of revenue resulting from a deferred inflow from pensions. The \$11,576,318 balance of deferred inflow of resources related to pensions, at June 30, 2021 will be recognized as revenue and will increase the unrestricted net position over the next 3 years.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

The unrestricted net position amount of (\$102,290,362) includes the effect of deferring the recognition of expenses resulting from a deferred outflow from OPEB. A portion of the deferred outflow of resources related to OPEB in the amount of \$249,880 resulting from the Jackson County School District contribution subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. The \$1,4361,460 balance of deferred outflow of resources related to OPEB, at June 30, 2021 will be recognized as an expense and will decrease the unrestricted net position over the next 5 years.

The unrestricted net position amount of (\$102,290,362) includes the effect of deferring the recognition of revenue resulting from a deferred inflow from OPEB. The \$1,515,510 balance of deferred inflow of resources related to OPEB, at June 30, 2021 will be recognized as revenue and will increase the unrestricted net position over the next 5 years.

Note 13 – Sixteenth Section Lands

Sixteenth section school lands, or lands granted in lieu thereof, constitute property held in trust for the benefit of the public schools. The school board, under the general supervision of the Office of the Secretary of State, has control and jurisdiction of said school trust lands and of all funds arising from any disposition thereof. It is the duty of the school board to manage the school trust lands and all funds arising therefrom as trust property. Accordingly, the board shall assure that adequate compensation is received for all uses of the trust lands, except for uses by the public schools. The following are the future rental payments to be made to the school district for the use of school trust lands. These future rental payments are from existing leases and do not anticipate renewals or new leases.

Year Ending June 30	Amount
2022	\$ 348,109
2023	340,683
2024	331,728
2025	324,104
2026	313,590
2027-2031	1,506,347
2032-2036	1,379,349
Thereafter	1,746,018
Total	<u>\$ 6,289,928</u>

Note 14 – Exceptional School Consortium

The school district entered into an Alternative School Agreement dated June 1988 creating the Jackson County Exceptional School Program. This consortium was created pursuant to the provisions of Section 37-7-403 through 37-7-415, Miss. Code Ann. (1972), and approved by the Mississippi Department of Education and includes the Pascagoula-Gautier Municipal Separate School District, Jackson County School District, and Moss Point Municipal Separate School District.

Sections 37-7-403 through 37-7-415, Miss. Code Ann. (1972), allows two or more adjacent school districts to enter into a contract to operate an exceptional school program. The school board of the school district designated by the agreement as the lead district will serve as the governing board of the exceptional school program. Transportation for students attending the exceptional school program will be the responsibility of the individual school district sending the students.

The Pascagoula-Gautier Municipal Separate School District has been designated as the lead school district

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Financial Statements
For Year Ended June 30, 2021

for the Jackson County Exceptional School Program and the operations of the consortium are included in its financial statements.

Note 15 - Insurance loss recoveries

The Jackson County School District received \$357,436 in insurance loss recoveries related to storm damage. In the government-wide Statement of Activities, the insurance loss recoveries are reported as other revenue.

Note 16 - Subsequent Events

Events that occur after the Statement of Net Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes. Management of the Jackson County School District evaluated the activity of the district through November 4, 2021 (the date the financial statements were available to be issued), and determined that no subsequent events have occurred requiring disclosure in the notes to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

JACKSON COUNTY SCHOOL DISTRICT

Required Supplementary Information

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2021

	Budgeted Amounts		Actual (GAAP Basis)	Variances Positive (Negative)	
	Original	Final		Original to Final	Final to Actual
Revenues:					
Local sources	\$ 35,645,992	\$ 37,387,156	\$ 37,387,157	\$ 1,741,164	\$ 1
State sources	40,185,994	42,573,944	42,573,944	2,387,950	-
Federal sources	361,216	357,618	357,617	(3,598)	(1)
Sixteenth section sources	450,516	426,317	426,316	(24,199)	(1)
Total Revenues	76,643,718	80,745,035	80,745,034	4,101,317	(1)
Expenditures:					
Instruction	44,287,146	47,128,085	46,393,934	(2,840,939)	734,151
Support services	25,793,077	31,207,007	30,041,885	(5,413,930)	1,165,122
Noninstructional services	36,500	4,989	4,989	31,511	-
Sixteenth section	48,790	41,458	19,057	7,332	22,401
Facilities acquisition and construction	43,763	313,007	-	(269,244)	313,007
Debt service:					
Principal	60,560	53,061	60,325	7,499	(7,264)
Interest	787	565	565	222	-
Total Expenditures	70,270,623	78,748,172	76,520,755	(8,477,549)	2,227,417
Excess (Deficiency) of Revenues over (under) Expenditures	6,373,095	1,996,863	4,224,279	(4,376,232)	2,227,416
Other Financing Sources (Uses):					
Insurance loss recovery	-	357,436	357,436	357,436	-
Operating transfers in	8,900,813	9,958,294	81,661	1,057,481	(9,876,633)
Other financing sources	-	5,382	33,119	5,382	27,737
Operating transfers out	(13,535,309)	(13,363,135)	(3,913,841)	172,174	9,449,294
Total Other Financing Sources (Uses)	(4,634,496)	(3,042,023)	(3,441,625)	1,592,473	(399,602)
Net Change in Fund Balances	1,738,599	(1,045,160)	782,654	(2,783,759)	1,827,814
Fund Balances:					
July 1, 2020	19,372,857	19,372,857	19,372,857	-	-
June 30, 2021	\$ 21,111,456	\$ 18,327,697	\$ 20,155,511	\$ (2,783,759)	\$ 1,827,814

The notes to the required supplementary information are an integral part of this schedule.

**JACKSON COUNTY SCHOOL DISTRICT
Required Supplementary Information**

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PERS**

Last 10 Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.673810%	0.763000%	0.715000%	0.645000%	0.688000%	0.675000%	0.670000%
District's proportionate share of the net pension liability	\$ 130,441,786	134,288,150	118,925,743	107,220,891	122,893,979	104,341,689	81,325,731
District's covered payroll	44,867,385	49,714,956	45,679,384	41,396,615	44,023,721	42,171,695	40,669,987
District's proportionate share of the net pension liability as a percentage of its covered payroll	290.73%	270.12%	260.35%	259.01%	279.15%	247.42%	199.96%
Plan fiduciary net position as a percentage of the total pension liability	58.97%	61.59%	62.54%	61.49%	57.47%	61.70%	67.21%

The notes to the required supplementary information are an integral part of this schedule.

* The amounts presented for each fiscal year were determined as of the measurement date of 6/30 of the year prior to the fiscal year presented.

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented in FYE 6/30/15, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

JACKSON COUNTY SCHOOL DISTRICT
Required Supplementary Information

SCHEDULE OF DISTRICT CONTRIBUTIONS
PERS
Last 10 Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 9,555,401	7,806,925	7,830,105	7,194,503	6,519,966	6,933,736	6,642,042
Contributions in relation to the contractually required contribution	\$ 9,555,401	7,806,925	7,830,105	7,194,503	6,519,966	6,933,736	6,642,042
Contribution deficiency (excess)	\$ -	-	-	-	-	-	-
District's covered payroll	\$ 54,916,098	44,867,385	49,714,952	45,679,384	41,396,615	44,023,721	42,171,695
Contributions as a percentage of covered payroll	17.40%	17.40%	15.75%	15.75%	15.75%	15.75%	15.75%

The notes to the required supplementary information are an integral part of this schedule.

This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented in FYE 6/30/15, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

JACKSON COUNTY SCHOOL DISTRICT
Required Supplementary Information

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
OPEB
Last 10 Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018*</u>
District's proportion of the net OPEB liability	0.90040064%	0.89415585%	0.86812909%	0.84542299%
District's proportionate share of the net OPEB liability	\$ 7,006,990	7,587,279	6,715,413	6,633,265
District's covered-employee payroll	44,867,385	49,714,956	45,679,384	41,396,615
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	15.62%	15.262%	14.701%	16.024%
Plan fiduciary net position as a percentage of the total OPEB liability	0.1331%	0.1198%	0.1291%	0.0000%

The notes to the required supplementary information are an integral part of this schedule.

The amounts presented for each fiscal year were determined as of the measurement date of 6/30 of the year prior to the fiscal year presented.

*This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 75 was implemented in FYE 6/30/2018, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available.

JACKSON COUNTY SCHOOL DISTRICT
Required Supplementary Information

SCHEDULE OF DISTRICT CONTRIBUTIONS

OPEB

Last 10 Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018*</u>
Actuarially determined contribution	\$ 249,880	279,438	304,122	282,786
Contributions in relation to the actuarially determined contribution	\$ 249,880	279,438	304,122	282,786
Contribution deficiency (excess)	\$ -	-	-	-
District's covered-employee payroll	\$ 54,916,098	44,867,385	49,714,956	41,396,615
Contributions as a percentage of covered-employee payroll	0.4550%	0.6228%	0.6117%	0.6831%

The notes to the required supplementary information are an integral part of this schedule.

*This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 75 was implemented in FYE 6/30/2018, and, until a full 10-year trend is compiled, the District has only presented information for the years in which information is available. Prior year information is based on historical amounts reported in prior year audit report(s).

Notes to Required Supplementary Information

Budgetary Comparison Schedule

(1) Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data on the GAAP basis, variances between the original budget and the final budget, and variances between the final budget and the actual data.

(2) Budget Amendments and Revisions

The budget is adopted by the school board and filed with the taxing authority. Amendments can be made on the approval of the school board. By statute, final budget revisions must be approved on or before October 15. A budgetary comparison is presented for the General Fund consistent with accounting principles generally accepted in the United States of America.

Pension Schedules

(1) *Changes of assumptions*

2015:

The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.

The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.

Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.

Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

2016:

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

2017:

The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.

The wage inflation assumption was reduced from 3.75% to 3.25%.

Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.

The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

2019:

The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments: for males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119; for females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119; and projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments: for males, 137% of male rates at all ages; for females, 115% of female rates at all ages; and projection scale MP-2018 will be used to project future improvements in life expectancy generationally.

The price inflation assumption was reduced from 3.00% to 2.75%.

The wage inflation assumption was reduced from 3.25% to 3.00%.

Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience.

The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.

(2) *Changes in benefit provisions*

2016:

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

(3) *Method and assumptions used in calculations of actuarially determined contributions.*

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2018 valuation for the June 30, 2020 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	30.9 years
Asset valuation method	5-year smoothed market
Price Inflation	3.00 percent
Salary increase	3.25 percent to 18.50 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

OPEB Schedules

(1) *Changes of assumptions*

2017: The discount rate was changed from 3.01% for the prior Measurement Date to 3.56% for the current Measurement Date.

2018: The discount rate was changed from 3.56% for the prior Measurement Date to 3.89% for the current Measurement Date.

2019: The discount rate was changed from 3.89% for the prior Measurement Date to 3.50% for the current Measurement Date.

2020: The discount rate was changed from ~~3.60%~~ for the prior Measurement Date to 2.19% for the current Measurement Date.

(2) *Changes in benefit provisions*

2017: None

2018: None

2019: None

2020: The schedule of monthly retiree contributions was increased as of January 1, 2021. In addition, the deductibles and coinsurance maximums were increased for the Select coverage and the coinsurance maximums were increased for the Base Coverage beginning January 1, 2021.

(3) *Methods and assumptions used in calculations of Actuarially Determined Contributions.* The Actuarially Determined Contributions rates, as a percentage of payroll, used to determine the Actuarially Determined Contribution amounts in the Schedule of Employer Contributions are calculated as of the most recent Valuation Date. The following actuarial methods and assumptions (from the June 30, 2019 actuarial valuation) were used to determine contribution rates reported in that schedule for the year ending June 30, 2020:

Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	30 years, open
Asset valuation method	Market Value of Assets
Price inflation	2.75%
Salary increases, including wage inflation	3.00% to 18.25%
Initial health care cost trend rates	
Medicare Supplement Claims	7.00%
Pre-Medicare	
Ultimate health care cost trend rates	
Medicare Supplement Claims	4.75%
Pre-Medicare	
Year of ultimate trend rates	
Medicare Supplement Claims	2028
Pre-Medicare	
Long-term investment rate of return, net of OPEB plan investment expense, including price inflation	3.50%

SUPPLEMENTARY INFORMATION

JACKSON COUNTY SCHOOL DISTRICT

Supplementary Information

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021**

Federal Grantor/ Pass-through Grantor/ Program Title	Catalog of Federal Domestic Assistance No.	Pass-through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed-through Mississippi Department of Education:			
Child nutrition cluster:			
COVID-19 - Summer food service program for children	10.559	215MS326N1099	\$ 5,070,180
Total child nutrition cluster			<u>5,070,180</u>
Total passed-through Mississippi Department of Education			<u>5,070,180</u>
Total U.S. Department of Agriculture			<u>5,070,180</u>
<u>U.S. Department of Interior</u>			
Direct program:			
Payment in lieu of taxes	15.226	N/A	29,357
Total U.S. Department of Interior			<u>29,357</u>
<u>U.S. Department of Defense</u>			
Direct program:			
Reserve officers' training corps	12.357	N/A	53,408
Total U.S. Department of Defense			<u>53,408</u>
<u>U.S. Department of Treasury</u>			
Passed-through Mississippi Department of Education:			
COVID-19 - Coronavirus Relief Fund:			
Equity in Distance Learning Act	21.019	21/12010115/8491/ED	2,585,681
Mississippi Pandemic Response Broadband Availability Act	21.019	21/1201021785/8499/	90,295
COVID-19 - Coronavirus Relief Fund Subtotal			<u>2,675,976</u>
Total passed-through Mississippi Department of Education			<u>2,675,976</u>
Total U.S. Department of Treasury			<u>2,675,976</u>
<u>Federal Communications Commission</u>			
Administered through the Universal Service Administrative Company:			
The schools and libraries program of the universal service fund	32.xxx	N/A	171,696
Total Federal Communications Commission			<u>171,696</u>
<u>U.S. Department of Education</u>			
Passed-through Mississippi Department of Rehabilitation Services:			
Rehabilitation services - vocational rehabilitation grants to states	84.126	H126A200024	784
Total			<u>784</u>
Passed-through Mississippi Department of Education:			
Title I grants to local educational agencies	84.010	S010A200024	3,015,274
Career and technical education - basic grants to states	84.048	VO048A200024	112,769
English language acquisition grant	84.365	ES365A200024	50,099
Supporting Effective Instruction State Grants	84.367	S367A200023	472,551
Student Support and Academic Enrichment	84.424	S424A200025	117,371
Subtotal			<u>3,768,064</u>
Elementary and Secondary School Emergency Relief I	84.425D	S425D200031	1,081,545
Elementary and Secondary School Emergency Relief II	84.425D	S425D210031	150,126
COVID-19 - Education Stabilization Fund (ESSER) Subtotal			<u>1,231,671</u>
Special education cluster:			
Special education - grants to states	84.027	H027A200108	56,940
Special education - preschool grants	84.173	H173A200113	1,806,334
Total special education cluster			<u>1,863,274</u>
Total passed-through Mississippi Department of Education			<u>6,863,009</u>
Total U.S. Department of Education			<u>6,863,793</u>
<u>U.S. Department of Homeland Security</u>			
Direct program:			
Disaster Grant	97.036	N/A	11,077
Total U.S. Department of Defense			<u>11,077</u>
<u>U.S. Department of Health and Human Services</u>			
Passed-through the Mississippi Department of Education:			
Medical assistance program	93.778	2105MS5ADM	83,748
Total passed-through Mississippi Department of Education			<u>83,748</u>
Total U.S. Department of Health and Human Services			<u>83,748</u>
Total for All Federal Awards			<u>\$ 14,959,235</u>

The notes to the Supplementary Information are an integral part of this schedule.

JACKSON COUNTY SCHOOL DISTRICT

Notes to the Supplementary Information For the Year Ended June 30, 2021

Schedule of Expenditures of Federal Awards

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Jackson County School District under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Jackson County School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Jackson County School District.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

(3) Indirect Cost Rate

The Jackson County School District has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

(4) Noncash Awards

Donated commodities of \$379,981 are included in the COVID-19 – Summer Food Service Program for Children.

JACKSON COUNTY SCHOOL DISTRICT

Supplementary Information

**Schedule of Instructional, Administrative and Other Expenditures - Governmental Funds
For the Year Ended June 30, 2021**

Expenditures	Total	Instruction and Other Student Instructional Expenditures	General Administration	School Administration	Other
Salaries and fringe benefits	\$ 70,520,650	55,611,781	2,353,249	4,524,160	8,031,460
Other	<u>31,364,653</u>	<u>10,560,461</u>	<u>470,446</u>	<u>73,553</u>	<u>20,260,193</u>
Total	<u>\$ 101,885,303</u>	<u>66,172,242</u>	<u>2,823,695</u>	<u>4,597,713</u>	<u>28,291,653</u>
Total number of students *	<u>8,667</u>				
Cost per student	<u>\$ 11,756</u>	<u>7,636</u>	<u>326</u>	<u>530</u>	<u>3,264</u>

For purposes of this schedule, the following columnar descriptions are applicable:

Instruction and Other Student Instructional Expenditures - includes the activities dealing directly with the interaction between teachers and students. Included here are the activities of teachers, teachers aides or classroom assistants of any type.

General Administration - includes expenditures for the following functions: Support Services - General Administration and Support Services - Business.

School Administration - includes expenditures for the following function: Support Services - School Administration.

Other - includes all expenditure functions not included in Instruction or Administration Categories.

* includes the number of students reported on the ADA report submission for month 9, which is the final submission for the fiscal year

OTHER INFORMATION

JACKSON COUNTY SCHOOL DISTRICT

Other Information

Statement of Revenues, Expenditures and Changes in Fund Balances

General Fund

Last Four Years

UNAUDITED

	2021	2020*	2019*	2018*
Revenues:				
Local sources	\$ 37,387,157	\$ 36,228,553	\$ 36,395,484	\$ 36,163,625
State sources	42,573,944	43,058,333	40,245,877	40,160,988
Federal sources	357,617	325,842	468,945	260,764
Sixteenth section sources	426,316	410,310	385,266	369,016
Total Revenues	80,745,034	80,023,038	77,495,572	76,954,393
Expenditures:				
Instruction	46,393,934	44,801,128	42,568,707	41,738,086
Support services	30,041,885	29,366,891	27,358,165	27,242,933
Noninstructional services	4,989	29,768	47,227	23,612
Sixteenth section	19,057	25,310	23,825	6,854
Facilities acquisition and construction	-	75,015	484,007	-
Debt service:				
Principal	60,325	88,698	92,954	83,002
Interest	565	3,233	6,638	8,929
Other	-	-	-	72
Total Expenditures	76,520,755	74,390,043	70,581,523	69,103,488
Excess (Deficiency) of Revenues over (under) Expenditures	4,224,279	5,632,995	6,914,049	7,850,905
Other Financing Sources (Uses):				
Insurance recovery	357,436	-	-	10,741
Operating transfers in	81,661	1,896,681	-	-
Other financing sources	33,119	65,545	3,277	-
Operating transfers out	(3,913,841)	(4,463,182)	(10,353,526)	(5,962,116)
Other financing uses	-	-	-	(250,509)
Total Other Financing Sources (Uses)	(3,441,625)	(2,500,956)	(10,350,249)	(6,201,884)
Net Change in Fund Balances	782,654	3,132,039	(3,436,200)	1,649,021
Fund Balances:				
Beginning of period, as previously reported	19,372,857	15,821,601	19,263,883	17,378,037
Prior period adjustments	-	419,217	(6,082)	236,825
Beginning of period, as restated	19,372,857	16,240,818	19,257,801	17,614,862
End of Period	\$ 20,155,511	\$ 19,372,857	\$ 15,821,601	\$ 19,263,883

*SOURCE - PRIOR YEAR AUDIT REPORTS

JACKSON COUNTY SCHOOL DISTRICT

Other Information

Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Funds

Last Four Years

UNAUDITED

	2021	2020*	2019*	2018*
Revenues:				
Local sources	\$ 39,190,437	\$ 39,233,690	\$ 39,332,010	\$ 38,922,037
State sources	44,205,174	44,631,616	41,732,973	41,927,124
Federal sources	14,959,235	10,783,845	6,594,849	6,888,273
Sixteenth section sources	435,044	416,241	416,644	375,438
Total Revenues	98,789,890	95,065,392	88,076,476	88,112,872
Expenditures:				
Instruction	54,073,300	50,130,519	46,967,531	46,358,275
Support services	35,701,846	32,561,769	30,404,446	29,979,513
Noninstructional services	3,802,013	4,128,790	3,980,045	3,869,767
Sixteenth section	27,937	54,915	51,849	12,030
Facilities acquisition and construction	5,591,287	3,448,265	4,826,441	5,980,475
Debt service:				
Principal	2,283,328	4,693,512	1,661,258	1,353,003
Interest	405,592	158,432	199,590	186,452
Other	-	4,704	4,600	4,708
Total Expenditures	101,885,303	95,180,906	88,095,760	87,744,223
Excess (Deficiency) of Revenues over (under) Expenditures	(3,095,413)	(115,514)	(19,284)	368,649
Other Financing Sources (Uses):				
Bonds and notes issued	-	8,200,000	-	-
Insurance recovery	357,436	-	-	10,741
Operating transfers in	4,839,309	6,614,868	10,353,526	5,962,116
Other financing sources	33,119	65,545	3,277	-
Operating transfers out	(4,839,309)	(6,614,868)	(10,353,526)	(5,962,116)
Other financing uses	(14,280)	(27,519)	-	(250,509)
Total Other Financing Sources (Uses)	376,275	8,238,026	3,277	(239,768)
Net Change in Fund Balances	(2,719,138)	8,122,512	(16,007)	128,881
Fund Balances:				
Beginning of period, as previously reported	33,748,891	25,135,056	25,169,669	24,993,532
Prior period adjustments	-	419,217	(18,606)	91,873
Beginning of period, as restated	33,748,891	25,554,273	25,151,063	25,085,405
Increase (Decrease) in reserve for inventory	(73,353)	72,106	-	(44,617)
End of Period	\$ 30,956,400	\$ 33,748,891	\$ 25,135,056	\$ 25,169,669

*SOURCE - PRIOR YEAR AUDIT REPORTS

REPORTS ON INTERNAL CONTROL AND COMPLIANCE

CUNNINGHAM CPAs, PLLC
Certified Public Accountants & Consultants

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Belzoni, Mississippi 39038
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Superintendent and School Board
Jackson County School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson County School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Jackson County School District's basic financial statements, and have issued our report thereon dated November 4, 2021.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Cunningham CPAs". The word "Cunningham" is written in a cursive script, and "CPAs" is written in a more blocky, sans-serif style.

Cunningham CPAs, PLLC

Belzoni, Mississippi

November 4, 2021

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Superintendent and School Board
Jackson County School District

Report on Compliance for Each Major Federal Program

We have audited the Jackson County School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Jackson County School District's major federal programs for the year ended June 30, 2021. Jackson County School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Jackson County School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Jackson County School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Jackson County School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the Jackson County School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Jackson County School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Jackson County School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Jackson County School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Cunningham CPAs, PLLC

Belzoni, Mississippi

November 4, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

CUNNINGHAM CPAs, PLLC
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INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Superintendent and School Board
Jackson County School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson County School District as of and for the year ended June 30, 2021, which collectively comprise Jackson County School District's basic financial statements and have issued our report thereon dated November 4, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Section 37-9-18(3)(a), Miss. Code Ann. (1972), states in part, "the auditor shall test to insure that the school district is complying with the requirements of Section 37-61-33(3)(a)(iii), Miss. Code Ann. (1972), relating to classroom supply funds." As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain other state laws and regulations. However, providing an opinion on compliance with all state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

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 no instances of noncompliance.

Section 37-9-18(3)(b), Miss. Code Ann. (1972), states in part, "the auditor shall test to insure correct and appropriate coding at the function level. The audit must include a report showing the correct and appropriate functional level expenditure codes in expenditures by the school district."

The results of our procedures performed to test compliance with the requirements of Section 37-9-18(3)(b), Miss. Code Ann. (1972), disclosed no instances of noncompliance related to incorrect or inappropriate functional level expenditure coding.

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, we have also performed procedures to test compliance with certain other state laws and regulations. However, providing an opinion on compliance with all state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of procedures performed to test compliance with certain other state laws and regulations and our audit of the financial statements did not disclose any instances of noncompliance with other state laws and regulations.

This report is intended solely for the information and use of the school board and management, entities with accreditation overview, and federal awarding agencies, the Office of the State Auditor and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Cunningham CPAs". The word "Cunningham" is written in a cursive script, and "CPAs" is written in a more blocky, sans-serif style.

Cunningham CPAs, PLLC

Belzoni, Mississippi

November 4, 2021

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JACKSON COUNTY SCHOOL DISTRICT

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section I: Summary of Auditor's Results

Financial Statements:

- | | |
|----------------------------------------------------------|---------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards:

- | | |
|--------------------------------------------|---------------|
| 4. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None reported |

- | | |
|----------------------------------------------------------------------|------------|
| 5. Type of auditor's report issued on compliance for major programs: | Unmodified |
|----------------------------------------------------------------------|------------|

- | | |
|-------------------------------------------------------------------------------------------------------|----|
| 6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
|-------------------------------------------------------------------------------------------------------|----|

7. Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID-19 – Coronavirus Relief Fund
84.425D	COVID-19 – Elementary and Secondary School Emergency Relief I & II (ESSER)

- | | |
|-----------------------------------------------------------------------------|-----------|
| 8. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
|-----------------------------------------------------------------------------|-----------|

- | | |
|-------------------------------------------|-----|
| 9. Auditee qualified as low-risk auditee? | Yes |
|-------------------------------------------|-----|

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 10. Prior fiscal year audit findings(s) and questioned costs which would require the auditee to prepare a summary schedule of prior audit findings in accordance with 2CFR 200.511(b). | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|

JACKSON COUNTY SCHOOL DISTRICT

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Section II: Financial Statement Findings

The results of our tests did not disclose any findings related to the financial statements that are required to be reported under *Government Auditing Standards*.

Section III: Federal Award Findings and Questioned Costs

The results of our tests did not disclose any findings and questioned costs related to the federal awards.

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Report Date: 1/10/2022

Claim No: 000000000 To 999999999

Claim Status: Open

Claim No.	Claimant Name	Claim Amount	Fund	Description
210272	ENCORE REHABILITATION , INC.	\$2,500.00	1120	DO-ATHLETIC TRAINING AUTO RENE
212625	AMAZON CAPITAL SERVICES	\$753.40	1153	SMHS - Prom-Bluetooth Speaker
213592	AMAZON CAPITAL SERVICES	\$86.43	1120	ECU-headphones/stickers
213593	AMAZON CAPITAL SERVICES	\$57.41	1120	ECMS - printer cartridge
213594	AMAZON CAPITAL SERVICES	\$322.98	1152	ECUE-student awards sign
213595	AMAZON CAPITAL SERVICES	\$250.84	1120	ECU-calendar/tape/toner
213596	GREERS FOOD TIGER	\$62.26	2110	CN - BOARD MEMBER RECOGNITION
213604	HOTEL & RESTAURANT SUPPLY	\$2,902.95	2110	CN-SMALL WARES
213605	ACTION PRINTING CENTER, INC.	\$135.18	2211	ECU-paper for report cards
213606	PITSCO EDUCATION LLC	\$109.95	2811	FP-IV-STEM Maze ECLE
213607	PITSCO EDUCATION LLC	\$1,490.00	2811	FP-IV-STEM Docking Station ECL
213608	GREERS FOOD TIGER	\$99.57	2711	VHS - CTE-Food & Supplies
213609	AMAZON CAPITAL SERVICES	\$2,156.77	2811	FP-IV-STEM tablet & case VUE
213610	BILOXI PAPER COMPANY	\$1,913.00	1120	VACM- Custodial Supplies
213611	BILOXI PAPER COMPANY	\$874.60	1120	VACM- VMS Custodial Supply
213612	AMAZON CAPITAL SERVICES	\$212.60	1120	DO--Banker's Box, Binders
213613	SHERWIN-WILLIAMS OS	\$1,551.88	1153	SMHS - Surface cleaner
213614	ROBOTICS EDUCATION & COMP	\$72.70	1154	VMS- ROBOTICS WORKBOOK
213615	W. A. REYNOLDS WHOLESALE CO.	\$446.10	1154	VMS- CONCESSION SUPPLY
213616	WASTE PRO USA INC.	\$140.50	1154	VAC- PORTOLET RENTAL
213617	TJ S CUSTOM APPAREL	\$583.50	1154	VMS- STUCCO SHIRTS
213618	DYNAMIC DISCS DISTRIBUTION LLC	\$72.45	1154	VAC- DISC GOLF SUPPLIES
213619	AMAZON CAPITAL SERVICES	\$181.89	1154	VAC- WRESTLING WEIGHT SCALE
213620	AMAZON CAPITAL SERVICES	\$197.47	1120	SMU - Light Covers, Chair
213621	BILOXI PAPER COMPANY	\$1,474.28	1120	SM/M--SMU Janitorial supplies
213622	WOODWIND & BRASSWIND	\$528.10	1120	SMHS - Mouthpieces and oils
213623	SUNSET PHOTOGRAPHY	\$50.00	1153	SMHS - Sr Field banner
213624	SUNSET PHOTOGRAPHY	\$250.00	1153	SMHS - Banners
213625	DUTCH BROTHERS GREENHOUSES INC	\$1,961.50	1153	SMHS - Poinsettia sale
213626	STAGE PARTNERS, LLC	\$100.00	1153	SMHS - Theatre Royalty
213627	GRADUATION SOLUTIONS LLS	\$8,287.47	1153	SMHS - Grad gowns
213628	PLAY VERSUS INC.	\$1,024.00	1120	SMHS - eSports registration
213629	AMAZON CAPITAL SERVICES	\$564.02	1153	SMHS - Prom decorations/favors
213630	ORIENTAL TRADING CO., INC.	\$70.00	1153	SMHS - Earth Day supplies

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No.	Claimant Name	Claim Amount	Fund	Description
213631	ANDYS MUSIC INC	\$189.31	1153	SMHS - Instrument clean/repair
213632	AUTOZONE GAUTIER	\$123.10	1935	FabLab-Oil,Filter,Wax,SprayShi
213633	LOWES COMPANIES, INC.	\$1,119.10	2711	JCTC - Washer & Microwave
213634	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213635	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213636	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213637	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213638	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213639	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213640	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213641	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213642	MS STATE TAX COMMISSION-MOTOR	\$12.00	1120	DO-TAGS FOR 9 NEW BUSES
213643	TOTAL EQUIPMENT MAINTENANCE CO	\$462.95	2110	CN - EQUIPMENT REPAIR - SME
213644	TOTAL EQUIPMENT MAINTENANCE CO	\$649.03	2110	CN - EQUIPMENT REPAIR - VMS
213645	EXPRESS SERVICES INC	\$4,940.15	2110	CN - CAFETERIA SUB SERVICES
213646	VIRTUAL EDUCATION SOFTWARE	\$420.00	1120	SMEE--Prof. Dev. for Behavior
213647	BILOXI PAPER COMPANY	\$134.40	1120	SMAC--SMUE-Janitorial Supplies
213648	AMAZON CAPITAL SERVICES	\$299.00	2597	JCTC - Oculus Quest VR Headset
213649	W. A. REYNOLDS WHOLESALE CO.	\$213.40	1154	VMS- CONCESSION SUPPLY
213650	COCA-COLA BOTTLING COMPANY	\$613.60	1154	VMS- CONCESSION SUPPLY
213651	HOME TOWN LUMBER & SUPPLY,INC.	\$30.76	2110	CN-SMEE-CAFETERIA-BRACKETS
213652	FLOWER PATCH FLORIST & BAKERY	\$83.46	2110	CN - CAKE BOARD RECOGNITION
213653	CRUMBLEY PAPER CO., INC.	\$33.63	2110	CN- CRUMBLEY COMMODITIES
213654	PRAIRIE FARMS DAIRY	\$570.00	2110	CN-ICE CREAM-DECEMBER
213655	PRAIRIE FARMS DAIRY	\$20,643.68	2110	CN-MILK-DECEMBER
213656	CRUMBLEY PAPER CO., INC.	\$18,274.76	2110	CN-FOOD/SUPPLIES 12/01/2021
213657	TOTAL EQUIPMENT MAINTENANCE CO	\$70.00	2110	CN - EQUIPMENT REPAIR - SMU
213658	MOBILE FIXTURE AND EQUIPMENT	\$4,288.00	2110	CN-VHS ICE MACHINE
213659	CINTAS CORPORATION	\$219.55	2110	CN - FOOD PRODUCTION SUPPLIES
213660	CINTAS CORPORATION	\$188.34	2110	CN - FOOD PRODUCTION SUPPLIES
213661	CINTAS CORPORATION	\$199.65	2110	CN - FOOD PRODUCTION SUPPLIES
213662	CINTAS CORPORATION	\$203.34	2110	CN - FOOD PRODUCTION SUPPLIES
213663	CINTAS CORPORATION	\$194.64	2110	CN - FOOD PRODUCTION SUPPLIES
213664	CINTAS CORPORATION	\$295.89	2110	CN - FOOD PRODUCTION SUPPLIES
213665	CINTAS CORPORATION	\$232.29	2110	CN - FOOD PRODUCTION SUPPLIES
213666	CINTAS CORPORATION	\$146.60	2110	CN - FOOD PRODUCTION SUPPLIES
213667	CINTAS CORPORATION	\$155.50	2110	CN - FOOD PRODUCTION SUPPLIES

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No.	Claimant Name	Claim Amount	Fund	Description
213668	CINTAS CORPORATION	\$137.76	2110	CN - FOOD PRODUCTION SUPPLIES
213669	CINTAS CORPORATION	\$131.10	2110	CN - FOOD PRODUCTION SUPPLIES
213670	CINTAS CORPORATION	\$133.56	2110	CN - FOOD PRODUCTION SUPPLIES
213671	CINTAS CORPORATION	\$105.88	2110	CN - FOOD PRODUCTION SUPPLIES
213672	PRAIRIE FARMS DAIRY	\$10.00	2110	CN-MILK-NOVEMBER
213673	BURTON & BURTON	\$127.76	1154	VHS- DECA STORE SUPPLY
213674	GOODGAMES PRINTING	\$220.00	1154	VHS- ACT SIGNS
213675	GRADUATE SERVICES, INC.	\$232.50	1154	VHS- DECA SHIRTS
213676	BRAINPOP	\$4,146.25	2211	SMU - BrainPop Renewal
213677	AMAZON CAPITAL SERVICES	\$25.95	1901	SPED-Office Chair
213678	PERMA-BOUND	\$1,139.44	1120	SMEE-Library Books
213679	BOUND TO STAY BOUND BOOKS, INC	\$867.03	1120	SMEE-Library Books
213680	CENTER FOR MATHAMATICS & SCIEN	\$4,389.36	1120	CURR-4th Math Prof Development
213681	AMAZON CAPITAL SERVICES	\$444.75	2811	FP-IV-ECLE Coding Robot
213682	BILOXI PAPER COMPANY	\$837.14	1120	SM/M--SMNE-Janitorial Supplies
213683	AMAZON CAPITAL SERVICES	\$479.99	1120	VMS - AMAZON - IPAD (x2)
213684	DOUGLAS PARKER ELECTRIC, INC	\$1,100.00	1120	SM/M--Transformer hookup
213685	PAR, INC.	\$534.60	1120	GIFTED- Protocols
213686	CHANCELLOR SUPPLY, INC	\$465.00	1120	SM/M--SMHS-lights
213687	AMAZON CAPITAL SERVICES	\$484.09	2711	JCTC - Princ Office Toner
213688	BARTOS, SARAH	\$200.00	1153	SMHS - Meals for competition
213689	DELL MARKETING L.P.	\$82.19	1925	IT/Lithium-Ion Battery
213690	DAHLS AUTOMOTIVE PARTS, INC.	\$386.08	1120	VACT-Repair Parts
213691	JOHNSTONE SUPPLY OF GULFPORT	\$451.04	1120	VACM-HVAC supplies
213692	JOHNSTONE SUPPLY OF GULFPORT	\$35.67	1120	VAC-HVAC-VHS Library-Belt cogg
213693	OMNI SHOREHAM HOTEL	\$962.13	2290	CP-Hotel for NAFEPa conference
213694	NEWKS	\$89.06	1120	SMAC-Interview Committee Lunch
213695	WARD INTERNATIONAL TRUCKS	\$3,443.21	1120	SM/T-Batteries and Transducer
213696	SOUTH MS BUSINESS MACHINES	\$147.00	1120	SM/M--Staples for Copier
213697	OFFICE DEPOT	\$513.01	1120	ECMS - classroom supplies
213698	OFFICE DEPOT	\$71.00	1120	ECMS - composition books
213699	HATCHING TIME, LLC	\$1,240.85	2711	JCTC-Incubator,EggRack,Brooder
213700	JOHNSON DIESEL, INC.	\$939.39	1120	SM/T--Dor Motor for Bus 65
213701	JOHNSON DIESEL, INC.	\$3,438.01	1120	SM/T--Cross Arm Motor, Tabks
213702	OFFICE DEPOT	\$69.82	1153	SMU - Envelopes, Labels, Paper
213703	GREERS FOOD TIGER	\$122.34	1152	ECHS-student council rewards
213704	HAMILTON, MELISA/ GUMBO POT	\$1,200.00	1152	ECHS-senior Christmas lunch

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No.	Claimant Name	Claim Amount	Fund	Description
213705	HUGHES SUPPLY, INC	\$128.70	1120	SM/M--HVAC-SERVICE VALVE
213706	FAMILY FROZEN FOODS	\$134.85	1152	ECHS-student council rewards
213707	W. A. REYNOLDS WHOLESALE CO.	\$410.50	1152	ECMS-concessions
213708	AUTO ZONE	\$128.10	1120	SM/T--Wiper blades (x10)
213709	AMAZON CAPITAL SERVICES	\$24.98	1120	SMU - Elastic Bandages
213710	AMAZON CAPITAL SERVICES	\$242.92	1120	SMU - Dividers, Crates, Pencil
213711	TFD UNLIMITED LLC	\$275.00	1153	SMMS - earbuds
213712	J & L DESPORTE, LP	\$3,249.90	1120	SMH-ADDITIONAL CUSTODIAN
213713	GREERS FOOD TIGER	\$232.07	1155	JCTC - Const. Student Reward
213714	LOWES COMPANIES, INC.	\$470.04	1120	VACM- Building Materials
213715	DAHLS AUTOMOTIVE PARTS, INC.	\$33.69	1120	VACT-Repair Parts
213716	VANCLEAVE OLD PLACE	\$167.11	1120	VACM- lumber,bolts
213717	PRO-LOCK	\$654.00	1120	SM/T--Keys
213718	LOWES COMPANIES, INC.	\$56.96	1120	SM/M--SMHS Field House Shower
213719	DUNAWAY GLASS	\$279.89	1120	VACT-Mech Truck windshield(x2)
213720	LOWES COMPANIES, INC.	\$20.80	1120	SM/M--SMNE-Concrete
213721	CHANCELLOR SUPPLY, INC	\$147.99	1120	SM/M--Bolt
213722	SUN HERALD - ADVERTISING	\$54.70	2110	CN-AD FOR SMM CAFE SERVING
213723	AMAZON CAPITAL SERVICES	\$441.71	1120	SMEE-Chromebook Chargers
213724	AMAZON CAPITAL SERVICES	\$324.75	1152	ECLC-library supplies
213725	AMAZON CAPITAL SERVICES	\$521.25	2211	SMEE- Title Books for 3rd Gr
213726	GUITAR CENTER STORES INC	\$580.00	1120	VAC-Band Instrument Repair
213728	SOUTHERN PEST CONTROL, INC.	\$326.50	1120	VACM-Pest Control for Schools
213729	WARD INTERNATIONAL TRUCKS	\$1,089.89	1120	VACT-Repair Parts
213730	WATERS TRUCK & TRACTOR CO INC	\$1,755.58	1120	VACT-Repair Parts
213731	WARD INTERNATIONAL TRUCKS	\$1,868.05	1120	VACT-Repair Parts
213732	WEAVER ELECTRIC INC	\$21,600.00	1120	SMAC-LIGHTS REPAIR
213733	AMAZON CAPITAL SERVICES	\$293.49	1120	SM/M--Office Supplies
213734	HOWARD TECHNOLOGY SOL INC.	\$2,160.00	1925	IT/Hard Drives
213735	ROBOTICS EDUCATION & COMP	\$155.00	1153	SMU - Robotics Registration
213736	AMAZON CAPITAL SERVICES	\$136.68	1120	VUE amazon teacher boxes (x6)
213737	COCA-COLA BOTTLING COMPANY	\$167.44	1154	VHS- CONCESSION SUPPLY
213738	LOUISIANA-MS COLORGUARD &	\$830.00	1154	VHS/VMS- WINTER GUARD FEES
213739	HALLS ENGRAVING	\$225.95	1154	VAC- TROPHIES- WRESTLING
213740	CDW GOVERNMENT, INC.	\$358.05	1925	IT/Panduit Parts
213741	AMAZON CAPITAL SERVICES	\$58.99	1120	ECU-4 pack toner
213742	AMAZON CAPITAL SERVICES	\$128.78	1120	ECU-bathroom organizer

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No.	Claimant Name	Claim Amount	Fund	Description
213743	AMAZON CAPITAL SERVICES	\$81.77	1120	ECU-laminate rolls
213744	LAWRENCE COUNTY SCHOOLDISTRICT	\$585.00	1155	JCTC - HOSA Registration
213745	COUNTRY MEATS LLC	\$534.00	1153	SMHS - FBLA fundraiser
213746	AMAZON CAPITAL SERVICES	\$68.79	1120	SMHS - D batteries
213747	SOUTH MS BUSINESS MACHINES	\$294.00	1120	SMHS - Staples for copiers
213748	VEX ROBOTICS INC	\$128.79	2983	SMHS - Metal gear / screw set
213749	BAND SHOPPE	\$3,115.65	1153	SMHS - Band shoes
213750	AMAZON CAPITAL SERVICES	\$3,250.03	1925	IT/Tech Supplies
213751	ENGINEERED COOLING SERVICES	\$480.00	1120	SM/M--SMUE boiler
213752	AMAZON CAPITAL SERVICES	\$87.94	1120	SMEE-Tissue Snowflakes
213753	AMAZON CAPITAL SERVICES	\$195.60	1120	ECLE/USB Adapters (x20)
213754	AMAZON CAPITAL SERVICES	\$591.97	1153	SMHS - Swim banquet items
213755	DOMINO'S PIZZA	\$53.82	1153	SMHS - BETA meal
213756	DOMINO'S PIZZA	\$123.72	1153	SMHS-Pizza for Choir Perform.
213757	AMAZON CAPITAL SERVICES	\$81.76	2211	FP-I-Homeless-Clothes-ECMS
213758	QUILL CORP ACCT 683375	\$89.95	1120	SMHS - Receipt books
213759	FAMILY FROZEN FOODS	\$77.87	2711	SMHS - Culinary Lab supplies
213760	SUNSET PHOTOGRAPHY	\$400.00	1153	SMHS - Banners-Bskt Ball
213761	SUNSET PHOTOGRAPHY	\$350.00	1153	SMHS - Banners Girls BB
213762	SUNSET PHOTOGRAPHY	\$280.00	1153	SMHS - Banners Volleyball
213763	RSG, INC.	\$1,400.00	1153	SMHS - Shirts - Baseball
213764	FAMILY FROZEN FOODS	\$633.60	1153	SMHS - Lab Supplies
213765	COCA-COLA BOTTLING COMPANY	\$124.80	1155	JCTC - Drink Vending
213766	WARING OIL COMPANY	\$4,770.00	1120	SMM-1800GAL DIESEL
213767	RONNIE CLOUSE	\$200.00	1152	ECMS-DANCE DJ
213768	JACKSON COUNTY SHERIFF'S DEPT	\$70.00	1152	ECMS-dance security
213769	FAMILY FROZEN FOODS	\$414.08	1152	ECMS-concessions
213770	H&H CHEVRON	\$248.70	1152	ECMS-concessions resale dance
213771	MS COAST SUPPLY INC	\$205.29	2711	JCTC - I&C PVC & Pipe
213772	MISSISSIPPI SKILLSUSA	\$100.00	1155	JCTC - SkillsUSA Registration
213773	AMAZON CAPITAL SERVICES	\$80.78	2711	JCTC - HOSA Book for Student
213774	FORMS INC, LLC	\$644.13	1120	BO-1099NEC, W-2s, W-2 ENVELOPE
213775	WARING OIL COMPANY	\$2,550.00	1120	VC-1000GAL DIESEL
213776	AMAZON CAPITAL SERVICES	\$39.99	1153	SMHS - Swim banquet item
213777	BILOXI PAPER COMPANY	\$996.57	1120	VACM- VLE Custodial Supply
213778	CAN'T BE BEAT FENCE	\$660.86	1120	SM/M--SMNE-Fence parts
213779	STAR CLEANERS - DBA ARKY LLC	\$66.00	2940	SMHS - Cadet upkeep

JACKSON COUNTY SCHOOL DISTRICT
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Claim No.	Claimant Name	Claim Amount	Fund	Description
213780	WARING OIL COMPANY	\$3,640.00	1120	EC-1400GAL DIESEL
213781	MINGLEDORFFS INC	\$178.28	1120	VACM-HVAC parts
213782	SOUTHERN PIPE & SUPPLY	\$310.88	1120	VACM- HVAC Plumbing Supplies
213783	PITSCO EDUCATION LLC	\$98.84	2811	FP-IV-STEM Bee Bots ECLE
213784	AMAZON CAPITAL SERVICES	\$337.98	1120	SM/M--Office Chair, Desk Lamp
213785	MS COAST SUPPLY INC	\$147.00	1120	SM/M--SMMS-Sink
213786	MULTI-HEALTH SYSTEMS, INC.	\$386.47	1120	GIFTED- GRS-S Forms
213787	GOODGAMES PRINTING	\$158.18	1120	ECLE/Nurse Referral Forms
213788	AMAZON CAPITAL SERVICES	\$68.68	1120	ECU-binder clips/cardstock/
213789	AMAZON CAPITAL SERVICES	\$253.81	2711	JCTC - Toner for Plotter
213790	AUTO ZONE	\$148.35	1120	SM/T--Brake Fluid, Carb Cleaner
213791	AUTO ZONE	\$236.14	1120	SM/T--PSF Stop
213792	RAINBOW SPRING WATER, INC.	\$83.62	1120	SMMS - 5gal water jugs
213793	MISSISSIPPI SKILLSUSA	\$60.00	1155	JCTC - SkillsUSA Registration
213794	AMAZON CAPITAL SERVICES	\$30.15	2711	VHS - Pendaflex File Sorter
213795	AMAZON CAPITAL SERVICES	\$146.69	1120	VHS - AC/DC Adapter & Headphon
213796	AMAZON CAPITAL SERVICES	\$330.51	1120	SM/M--Markers, Pens, Post it
213797	WARING OIL COMPANY	\$1,020.00	1120	SM/T--Oil
213798	SHERWIN-WILLIAMS OS	\$43.00	1120	SM/M--Paint
213799	BILOXI PAPER COMPANY	\$704.78	1120	VACM- VUE Custodial Supply
213800	THE UNIVERSITY OF SOUTHERN MIS	\$385.00	1153	SMHS - Dramafest registration
213801	WARD INTERNATIONAL TRUCKS	\$491.82	1120	SM/T--Cylinder
213802	CHANCELLOR SUPPLY, INC	\$1,948.00	1120	JCTC-TRANSFORMER
213803	ORIENTAL TRADING CO., INC.	\$770.28	1153	SNE/Library-Lanyards, Necklace
213804	AMAZON CAPITAL SERVICES	\$276.09	1120	SNE/Library supplies
213805	AMAZON CAPITAL SERVICES	\$118.47	1120	SNE/Health supplies
213806	CONTROL SYSTEMS, INC.	\$189.00	1120	SM/M--SMHS-Phase Monitor
213807	RAINBOW SPRING WATER, INC.	\$11.12	1120	SMU - Spring Water for Meds
213808	HUGHES SUPPLY, INC	\$0.00	1120	SM/M--Transformer
213809	LEXIA LEARNING SYSTEMS	\$4,901.84	2211	FP-I-Lexia Learning for EL
213810	RAINBOW SPRING WATER, INC.	\$25.62	1120	SM/M--Water Delivery
213811	WARD INTERNATIONAL TRUCKS	\$1,582.77	1120	SM/T--Gear, ASM Steering
213812	WARD INTERNATIONAL TRUCKS	\$638.42	1120	SM/T--Piston and Cylinder
213813	SNOWONDER INC	\$176.00	1153	SMEE-Activity SnoWonder
213814	AMAZON CAPITAL SERVICES	\$59.85	2711	JCTC - Robotic Vacuum Kits
213815	AMAZON CAPITAL SERVICES	\$448.78	2711	JCTC - Guidance Toner
213816	AMAZON CAPITAL SERVICES	\$989.39	1153	SMEE- Activity Library Sofa

JACKSON COUNTY SCHOOL DISTRICT
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Claim No.	Claimant Name	Claim Amount	Fund	Description
213817	COCA-COLA BOTTLING COMPANY	\$659.88	1154	VHS- DECA STORE--CONCESSIONS
213818	GUITAR CENTER STORES INC	\$423.31	1120	SMHS - Amps for percussion
213819	HUGHES SUPPLY, INC	\$264.88	1120	SMAC HVAC Transformers
213822	CAROLS CAKES & CATERING LLC	\$630.00	1120	Board Meal for December 2021
213823	ADAMS & REESE L.L.P.	\$339.50	1120	DO-LEGAL SERVICES
213824	AIR MASTERS	\$1,925.00	1120	Emergency Sewer Work
213825	COMFORT INN & SUITES FLOWOOD	\$288.00	1902	BO-HOTEL FOR MASBO-2022
213826	COMFORT INN & SUITES FLOWOOD	\$192.00	1902	BO-HOTEL FOR MASBO-2022
213827	COMFORT INN & SUITES FLOWOOD	\$192.00	1902	BO-HOTEL FOR MASBO-2022
213828	MSBA	\$250.00	1120	MSBA Conference - VIRTUAL
213829	CENTERPOINT ENERGY	\$1,019.14	1120	2021-22 NATURAL GAS
213830	JACKSON COUNTY UTILITY AUTH	\$5,796.70	1120	2021-22 WATER AND SEWER
213831	A T & T 228 826-1675 001 0595	\$1,129.80	1120	2021-22 TELEPHONE SERVICES
213832	A T & T 228-M25-0095-095-0597	\$3,865.86	1120	2021-22 TELEPHONE SERVICES
213833	PELICAN WASTE AND DEBRIS, LLC	\$23.54	1935	DO-WASTE MANAGEMENT FY-22
		\$78.53	2711	DO-WASTE MANAGEMENT FY-22
		\$4,912.16	1120	DO-WASTE MANAGEMENT FY-22
213834	UNIFORM ADVANTAGE	\$70.96	2110	CN-UNIFORMS
213836	ADVANCE AUTO PARTS HURLEY	\$133.98	1120	ECAC batteries-floor scrubber
213837	ADVANCE AUTO PARTS HURLEY	\$256.47	1120	ECAC hoses, brakes, filters
213838	GREERS FOOD TIGER	\$297.42	1152	ECHS-student rewards party
213839	AMAZON CAPITAL SERVICES	\$49.99	1152	ECUE-student swing
213840	FUN SERVICES SSS SOUTH, LLC	\$9,181.15	1152	ECUE-santa shop for students
213841	EMERSONS SPORTING GOODS	\$481.00	1152	ECUE-running club shirts
213842	AMAZON CAPITAL SERVICES	\$401.08	1152	ECLC-student rewards
213843	ROBOTICS EDUCATION & COMP	\$818.47	1153	SMU - Robotics Kits
213844	NEWELL PAPER COMPANY	\$2,538.40	1120	VMS - COPY PAPER (x80)
213845	MISSISSIPPI SKILLSUSA	\$80.00	1155	JCTC - SkillsUSA Registration
213846	INSTRUCTURE, INC.	\$8,776.69	1120	CURR-Middle School Benchmarks
213847	WARING OIL COMPANY	\$2,710.00	1120	VCU-1000GAL DIESEL
213848	WARD INTERNATIONAL TRUCKS	\$3,300.00	1120	SM/T--Autel Diagnostic Tool
213849	T & N FEED AND PET SUPPLIES	\$409.30	1120	SMAC ATH Soccer Rye Grass
213850	SOLIANT HEALTH	\$4,020.00	1130	SPED-Contract SLP
213851	OCEAN'S HEALTHCARE	\$5,310.00	1130	SPED- Therapeutic Day School
213852	WARING OIL COMPANY	\$4,860.00	1120	SMM-1800GAL DIESEL
213853	TINSLEY, V. GALE	\$44.80	2110	CN-MILEAGE REIMBURSEMENT
213854	SEYMOUR, MAXINE	\$13.44	2110	CN-MILEAGE REIMBURSEMENT

JACKSON COUNTY SCHOOL DISTRICT
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Claim No.	Claimant Name	Claim Amount	Fund	Description
213855	PARKER, MADELINE	\$72.24	1935	MILEAGE REIMBURSEMENT
213856	WESTFAUL, PENNY	\$80.50	1120	ACT CONFERENCE
213857	NORWOOD, HILARY	\$376.52	1120	ACT CONFERENCE
213858	BENSON, SAMANTHA	\$72.93	1120	ACT CONFERENCE
213859	BREWER, ASHLEY	\$72.25	1120	ACT CONFERENCE
213860	JOHNSON, BRANDY	\$76.86	1120	ACT CONFERENCE
213861	BONILLA, ELIZABETH	\$81.27	1120	ACT CONFERENCE
213862	MARKOS, MORGAN	\$367.41	1120	ACT CONFERENCE
213863	FESSLER, ANGELA	\$316.70	1120	ACT CONFERENCE
213864	JOHNSON, BRANDY	\$31.64	1925	MILEAGE REIMBURSEMENT
213865	SMITH, MELISSA	\$33.04	1925	MILEAGE REIMBURSEMENT
213866	WALTERS, MATT	\$845.20	1154	VAC- HOTEL @ AD CONFERENCE
213868	TILLMAN, LESLIE	\$435.40	2290	NAFEPA CONFERENCE 2022
213869	HEISE, MICHAEL	\$55.05	1120	FUEL REIMBURSEMENT
213870	EWING, HETTIE	\$110.00	1120	CDL MEDICAL EXAM
213871	COASTAL HUMITECH	\$767.00	2110	CN-HUMIDITY CONTROL
213872	OFFICE DEPOT	\$632.52	2110	CN - TONER SME VLE
213873	TOTAL EQUIPMENT MAINTENANCE CO	\$87.50	2110	CN - EQUIPMENT REPAIR - SMN
213874	TOTAL EQUIPMENT MAINTENANCE CO	\$185.00	2110	CN - EQUIPMENT REPAIR - ECH
213875	BAY PEST CONTROL INC	\$350.00	2110	CN-PEST CONTROL
213876	MERCHANTS FOODSERVICE	\$26,294.66	2110	CN-FROZEN FOOD 12/08/2021
213877	OL' MAGNOLIA PEST CONTROL	\$20.00	1120	BO-PEST CONTROL
213878	CELLIE SCOGGIN	\$9,625.00	2594	ESSER II--VMS--INTERVENTIONS
213879	AMAZON CAPITAL SERVICES	\$478.99	1120	VMS - AMAZON - IPAD (x2)
213880	BAY PEST CONTROL INC	\$399.50	1120	SM/M--Pest Control for Schools
213881	SHERMAN, NANCY ANN	\$340.00	1901	SPED-Contract Work
213882	JACKSON COUNTY SHERIFF'S DEPT	\$1,390.00	1153	SMAC--Nov. Game Security
213883	AMAZON CAPITAL SERVICES	\$34.93	1120	SMEE- Kindergarten Christmas
213884	LOWES COMPANIES, INC.	\$202.16	1120	SM/M--PVC Pipe, Nuts, Washers
213885	WATERS INTERNATIONAL TRUCK	\$307.86	1120	ECAC Bus air ride
213886	WATERS INTERNATIONAL TRUCK	\$99.90	1120	ECAC bus filters
213887	PIX4D, INC	\$796.00	1120	DO/Software
213888	ADVANCED COLLISION	\$1,000.00	1120	VHS - SUV Repair
213889	FULL SPECTRUM LASER	\$4,999.00	1153	SMHS - 3D cutter
213890	MS COAST SUPPLY INC	\$104.95	2711	JCTC - PVC for I&C
213891	MAGC	\$175.00	1153	SMU - Gifted Conference
213892	TAPPER SECURITY, INC	\$140.00	1120	SM/M--Batteries for fire alarm

JACKSON COUNTY SCHOOL DISTRICT
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Claim No.	Claimant Name	Claim Amount	Fund	Description
213893	DUDE SOLUTIONS	\$1,615.00	1925	IT/Help Desk
213894	HAMPTON INN MERIDIAN	\$295.00	1120	ECMS - hotel reservations
213895	HAMPTON INN MERIDIAN	\$295.00	1120	ECMS - hotel reservations
213896	HAMPTON INN MERIDIAN	\$295.00	1120	ECMS - hotel reservations
213897	THYSSENKRUPP ELEVATOR CORP	\$220.56	1120	SM/M--Elevator Maintenance
213898	BILOXI PAPER COMPANY	\$947.80	1120	SM/M--SMMS-Janitorial Supplies
213899	MS COAST SUPPLY INC	\$147.00	1120	SM/M--SMMS-Lavatory
213900	JOHNSON DIESEL, INC.	\$1,283.19	1120	VACT-Fuel Pump Assembly
213901	DETCO	\$1,597.99	1120	VACT-parts solvent, cleaner
213902	COCA-COLA BOTTLING COMPANY	\$220.00	1154	VMS- CONCESSION SUPPLY
213903	JACKSON COUNTY SHERIFF'S DEPT	\$700.00	1153	SMAC--Dec. Game Security
213904	IDEAL CARPET CLEANING	\$325.00	1120	ECAC Sped carpet cleaning
213905	DEES PAPER COMPANY, INC.	\$40.00	1120	ECAC brush roller 12pk (x2)
213906	MISSISSIPPI SKILLSUSA	\$20.00	1155	JCTC - SkillsUSA Registration
213907	MAYER ELECTRIC SUPPLY CO. INC	\$61.92	1120	SM/M--SMEE-Lights
213908	A T & T ONE NET 1001-202-8550	\$726.21	1120	2021-22 TELEPHONE SERVICES
213909	C SPIRE WIRELESS #0001209996	\$1,003.83	1120	2021-22 CELL PHONE
213910	COAST TO COAST COMPUTER	\$420.95	1120	VCUE--Toner (x5)
213911	SCHOOL SPECIALTY, LLC	\$173.22	2811	FP-IV-ECMS STEM supplies
213912	AMAZON CAPITAL SERVICES	\$61.26	1120	BO-TWO RESPIRATORS
213913	JACKSON COUNTY SHERIFF'S DEPT	\$1,090.00	1154	VAC- SECURITY ATH/ ACTIVITIES
213914	TOTAL TRANSPORTATION SOLUTIONS	\$540.00	1154	VHS- TRANSPORTATION @ NATIONAL
213915	W. A. REYNOLDS WHOLESALE CO.	\$304.90	1154	VMS- CONCESSION SUPPLY
213916	GULF SERVICES CONTRACTING INC.	\$17,680.00	3027	VCH VCU JCTC-ASBESTOS ABATEMEN
213918	TAPPER SECURITY, INC	\$32.99	1120	BO-MONTHLY ALARM SERVICE
213919	CHANCERY CLERK	\$146.00	1840	Chancery Lease Filings
213920	AMAZON CAPITAL SERVICES	\$1,359.15	1120	SMEE- PD Book for Teachers
213921	JACKSON COUNTY SHERIFF'S DEPT	\$590.00	1152	ECHS-NOV/DEC ATHLETIC SECURITY
213923	MS COAST SUPPLY INC	\$325.00	1120	ECAC plumbing supplies
213924	MS COAST SUPPLY INC	\$163.68	1120	ECAC trap primers
213925	ALLEN PLUMBING CO	\$11,700.00	1120	ECAC-TRACK FIELD-CONNECT WATE
213926	WARING OIL COMPANY	\$3,836.00	1120	EC-1400GAL DIESEL
213927	MACHADO PATANO, PLLC	\$10,543.50	3027	DO-ECAC-RESTROOM RENOVATIONS
213928	MACHADO PATANO, PLLC	\$742.20	1120	ECM-GYM ROOF REPLACEMENT
213929	MACHADO PATANO, PLLC	\$5,563.08	3028	DO-SMAC RESTROOM RENOVATIONS
213930	MINGLEDORFFS INC	\$101.92	1120	ECAC-AC parts-choir room HS
213931	ROBERT A KEITH SAWMILL &	\$1,400.00	1120	ECAC loads of rocks

JACKSON COUNTY SCHOOL DISTRICT
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Claim No.	Claimant Name	Claim Amount	Fund	Description
213932	ROBERT A KEITH SAWMILL &	\$145.00	1120	ECAC dirt
213933	BILOXI PAPER COMPANY	\$2,356.09	1120	ECAC custodial supplies
213934	HURLEY FARM AND FEED	\$340.00	1120	ECAC fertilizer
213935	LIFE SAFETY CONSULTANTS	\$364.00	1120	ECAC LE smoke detectors
213936	BILOXI PAPER COMPANY	\$63.23	1120	ECAC disinfectant
213937	B&P CUSTOM METAL FABRICATION	\$641.20	1120	ECAC--welding services
213938	WATERS TRUCK & TRACTOR CO INC	\$261.29	1120	ECAC Bus 952 headlight
213939	WATERS INTERNATIONAL TRUCK	\$320.00	1120	ECAC DEF
213940	SOUTHERN PEST CONTROL, INC.	\$301.50	1120	ECAC extermination HS-LE
213941	HUGHES SUPPLY, INC	\$312.76	1120	ECAC AC supplies
213942	DIXIE GLASS & TRIM, INC	\$67.54	1120	ECAC ECMS glass replacement
213943	AMAZON CAPITAL SERVICES	\$152.97	1120	ECAC maker board, markers
213944	AMAZON CAPITAL SERVICES	\$2,559.96	1120	ECAC LE picnic table
213945	HURLEY HARDWARE & BUILDING SUP	\$482.39	1120	ECAC nuts, screws, lumber
213946	LOWES COMPANIES, INC.	\$39.84	1120	ECAC building materials
213947	COASTAL COMMUNICATIONS, INC.	\$270.00	1120	ECAC--INTERCOM REPAIR
213948	PORTABLE SERVICES, INC	\$150.00	1120	ECAC Portable restroom
213949	BEARD EQUIPMENT CO.	\$226.25	1153	Parts/service on John Deere
213950	HOME2 SUITES BY HILTON	\$2,856.00	1153	SMHS--Hotel Theater State Comp
213951	WILLIAM V. MACGILL & CO.	\$359.20	1120	VACT- emesis bags
213952	DETCO	\$1,225.67	1120	VACT-parts solvent, cleaner
213953	AMAZON CAPITAL SERVICES	\$270.00	1120	VACM -lighting (x10)
213954	WARING OIL COMPANY	\$4,390.00	1120	VC-1000GAL DIESEL/ 600GAL GAS
213955	WARING OIL COMPANY	\$2,700.00	1120	VC-1000GAL DIESEL
213956	MACHADO PATANO, PLLC	\$1,330.88	3028	DO-VAC-RESTROOM RENOVATIONS
213957	PITNEY BOWES INC.BUS OFFICE	\$1,000.00	1120	RESERVE POSTAGE--BUS OFFICE
213958	CINTAS CORPORATION	\$83.46	1120	DO-RUGS-FOR SIX MONTHS
213959	QUILL CORP ACCT 683375	\$184.90	1120	BO-AP ENVELOPES
213960	AUTOMATION DESIGNS & SOLUTIONS	\$68.00	1120	HR-Pre-Employment Finger Print
213961	JOHNSON DIESEL, INC.	\$2,774.52	1120	SM/T-Bus 43 - Starter
213962	JOHNSON DIESEL, INC.	\$4,445.00	1120	SM/T-Bus 48 Transmission
213963	PEARSON CLINICAL ASSESSMENTS	\$538.50	1120	GIFTED- Protocols
213964	WILLIAM CAREY UNIVERSITY	\$2,100.00	1120	CURR-Master In-Service CEUs
213965	DEES AUTO REPAIR	\$781.66	1120	ECAC truck repairs
213966	LAWSON PRODUCTS, INC.	\$64.10	1120	ECAC connectors, tape
213967	WATERS INTERNATIONAL TRUCK	\$1,329.13	1120	ECAC Bus 1513 DEF system
213969	SINGING RIVER ELECTRIC	\$71,934.04	1120	2021-22 ELECTRIC UTILITY

JACKSON COUNTY SCHOOL DISTRICT
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Claim No.	Claimant Name	Claim Amount	Fund	Description
213970	SINGING RIVER ELECTRIC	\$22,273.57	1120	2021-22 ELECTRIC UTILITY
		\$483.29	1935	2021-22 ELECTRIC UTILITY
		\$2,400.05	2711	2021-22 ELECTRIC UTILITY
213971	WEST JACKSON CO. UTIL DIST.	\$8,539.90	1120	2021-22 WATER AND SEWER
213972	HOWARD TECHNOLOGY SOL INC.	\$2,129.00	1120	IT/Dome Camera
213973	HOWARD TECHNOLOGY SOL INC.	\$26,717.00	1120	IT/Security Cameras
213974	SPORTABOUT	\$301.00	1120	SMAC Ath G Soccer Locker Tags
213975	WATERS INTERNATIONAL TRUCK	\$934.98	1120	ECAC ABS rotor bus 176
213976	TURF MASTERS LAWN CARE INC.	\$1,004.41	1120	SMAC Ath Herbicide Baseball
213977	BILOXI PAPER COMPANY	\$183.65	1120	SMAC Ath Cleaning Supplies
213978	RSG, INC.	\$4,800.00	1152	ECAC-soccer shelter
213979	COVINGTON FLOORING	\$3,768.00	1152	ECHS-gym floor refinish
213980	ST. PAUL'S EPISCOPAL SCHOOL	\$575.00	1152	ECHS-golf tournament
213981	JACKSON COUNTY SCHOOL DISTRICT	\$1,780.10	1152	ECHS-bus driver athletic pay
213982	NECAISE LOCK SUPPLY	\$2,323.50	1120	ECM-CAFETERIA DOOR REPLACEMENT
213983	AMAZON CAPITAL SERVICES	\$649.00	1901	SPED-Monitor, Desk Chair
213984	BSN SPORTS	\$4,725.87	1154	VAC- SOCCER SUPPLY
213985	BSN SPORTS	\$681.06	1154	VAC-SOCCER BALLS, SCOREBOOKS
213986	MEDCO SUPPLY COMPANY	\$44.37	1154	VAC- ATHLETIC MEDICAL SUPPLY
213987	COCA-COLA BOTTLING COMPANY	\$868.50	1154	VHS- DECA STORE--CONCESSIONS
213988	MARTIN SMITH SERVICES, LLC	\$7,450.00	1120	SM/M--ROOFING SMNE/SMMS
213989	HOWARD TECHNOLOGY SOL INC.	\$2,234.00	2711	JCTC - Plotter for IT
213990	SWETMAN SECURITY SERVICES INC.	\$8,855.00	1120	DO-ARMED & UNARMED SEC.GUARDS
213991	ROBOTICS EDUCATION & COMP	\$155.00	1153	SMHS - Field tile kit
213992	ACT EDUCATION AND WORKFORCE	\$636.00	1153	SMHS - Work Keys testing
213993	NEWELL PAPER COMPANY	\$3,173.00	1120	SMHS - Copy paper (x100)
213994	COCA-COLA BOTTLING COMPANY	\$137.28	1152	ECMS-concessions coke
213995	PERMA-BOUND	\$374.81	1120	ECMS-Library Books
213996	MAGC	\$175.00	1120	SMMS - conference registration
213997	NATIONAL SCHOOL FORMS	\$295.00	1120	SMMS-student behavior forms
213998	ROBOTICS EDUCATION & COMP	\$585.00	1153	SMMS - registration fees
213999	TECHNOLOGY STUDENT ASSOCIATION	\$333.00	1153	SMMS- MS TSA conference regist
214000	BARTOS, SARAH	\$1,764.00	1153	Student Meals State Theater
214001	AMAZON CAPITAL SERVICES	\$57.83	1120	Testing--Markers, Binders
214002	D N P INC	\$95,322.32	3028	SM-RESTROOM RENOVATIONS
214003	STEWART CONSTRUCTION COMPANY	\$359,100.00	3027	EC-RESTROOM RENOVATIONS
214004	SPORTS ATTACK, LLC	\$313.00	1154	VAC- PITCH MACHINE MOTOR

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No.	Claimant Name	Claim Amount	Fund	Description
214005	RSG, INC.	\$1,205.00	1154	VAC- BASEBALL BATS
214006	SWETMAN SECURITY SERVICES INC.	\$5,940.00	1120	VC-BUS SECURITY OVER HOLIDAYS
214007	FAMILY FROZEN FOODS	\$5,080.01	2110	CN - SOUTHWEST SEASONING AND
214008	EXPRESS SERVICES INC	\$9,055.35	2110	CN - CAFETERIA SUB SERVICES
214009	VACUUM SERVICES GROUP LLC	\$2,820.30	2110	CN-GREASE TRAPS
214010	TOTAL EQUIPMENT MAINTENANCE CO	\$527.30	2110	CN - EQUIPMENT REPAIR - SMM
214011	PORTIONPAC/SFSPAC FOODSAFETY	\$3,016.00	2110	CN - SANITATION & SAFETY NEEDS
214012	CRUMBLEY PAPER CO., INC.	\$14,827.31	2110	CN-FOOD/SUPPLIES 12/08/2021
214013	CRUMBLEY PAPER CO., INC.	\$700.92	2110	CN- CRUMBLEY COMMODITIES
214014	SUNRISE FRESH PRODUCE	\$4,220.50	2110	CN - PRODUCE 12/08/2021
214015	MERCHANTS FOODSERVICE	\$672.00	2110	CN-MERCHANTS COMMODITIES
214016	UCA UDA VARSITY SPIRIT FASHION	\$700.00	1153	SMAC--State Cheer Competition
214017	UCA UDA VARSITY SPIRIT FASHION	\$350.00	1153	SMMS State Cheer Entry fee
214018	UCA UDA VARSITY SPIRIT FASHION	\$525.00	1153	SMAC--State Entry Fee-Dance
214019	AMAZON CAPITAL SERVICES	\$53.26	2711	JCTC - HOSA Books for Student
214020	VEX ROBOTICS INC	\$1,701.50	1152	ECHS-Robotic supplies
214021	HURLEY HARDWARE & BUILDING SUP	\$1,053.82	1120	ECAC lumber, shed ext door
214022	JACK C.PICKETT,ATTORNEY AT LAW	\$500.00	1120	DO-RETAINER FY21-FY22
214023	JACK C.PICKETT,ATTORNEY AT LAW	\$2,032.40	1120	DO-LEGAL SERVICES
214024	MISSISSIPPI THEATRE	\$1,785.00	1153	SMHS-Registration Theater Com
214025	FRISBIE, TROY	\$34.38	1120	MILEAGE REIMBURSEMENT
214026	DICKERSON, GLENN	\$63.50	1120	MILEAGE REIMBURSEMENT
214027	LEE, J KEITH	\$54.21	1120	MILEAGE REIMBURSEMENT
214028	DOBSON, AMY	\$78.18	1120	MILEAGE REIMBURSEMENT
214029	HOWELL, JORY	\$65.30	1120	MILEAGE REIMBURSEMENT
214030	DUNCAN, SANDRA	\$201.00	1120	2021-22 BUS DRIVER INSURANCE
214031	MIZELLE, REBECCA	\$201.00	1120	2021-22 BUS DRIVER INSURANCE
214032	BREEDLOVE, TERRY	\$412.00	1120	2021-22 BUS DRIVER INSURANCE
214033	MCANNALLY, CYNTHIA	\$201.00	1120	2021-22 BUS DRIVER INSURANCE
214034	PERKINS, JAMES M.	\$201.00	1120	2021-22 BUS DRIVER INSURANCE
214035	MCMILLAN, REGENA	\$412.00	1120	2021-22 BUS DRIVER INSURANCE
214036	HOLLOWAY, DWIGHT	\$201.00	1120	2021-22 BUS DRIVER INSURANCE
214037	GEISSINGER, MARK S.	\$412.00	1120	2021-22 BUS DRIVER INSURANCE
214038	TRUSSELL, JOSHUA	\$86.80	1120	VCAC--CDL MEDICAL EXAM
214039	RIVERS, CHRISTOPHER A	\$345.00	1153	SMHS - Bass tour supplies
214040	HARPER, MARTHA	\$376.32	1120	MILEAGE REIMBURSEMENT
214041	WESTFAUL, PENNY	\$257.60	1120	MILEAGE REIMBURSEMENT

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No.	Claimant Name	Claim Amount	Fund	Description
214042	BENSON, SAMANTHA	\$63.84	1120	MILEAGE REIMBURSEMENT
214043	BREWER, ASHLEY	\$47.04	1120	MILEAGE REIMBURSEMENT
214044	INABINETTE, KAMANI	\$47.04	1120	MILEAGE REIMBURSEMENT
214045	EARLEY, RYAN	\$160.16	1120	MILEAGE REIMBURSEMENT
214046	BERTOLINO, DODIE	\$113.12	2610	MILEAGE REIMBURSEMENT
214047	SUMNER, DANA	\$50.96	2610	MILEAGE REIMBURSEMENT
214048	RAMSAY, ANGELA	\$102.48	2610	MILEAGE REIMBURSEMENT
214049	BAXTER, ALICIA	\$98.56	2610	MILEAGE REIMBURSEMENT
214050	FULTON, SUZANNE	\$37.24	2721	MILEAGE REIMBURSEMENT
		\$37.24	1130	MILEAGE REIMBURSEMENT
214051	EWING, CHRISTINA ANNE	\$58.24	2610	MILEAGE REIMBURSEMENT
214052	HAMBURG, KATELYN	\$140.00	2610	MILEAGE REIMBURSEMENT
214053	HUCKABY, STEVEN	\$99.68	2610	MILEAGE REIMBURSEMENT
214054	KUHN, SHANNON	\$191.52	2610	MILEAGE REIMBURSEMENT
214055	JORDAN, STEPHANIE	\$126.56	2610	MILEAGE REIMBURSEMENT
214056	SUMNER, DANA	\$1,167.21	2599	SPED--CEC CONFERENCE
214057	STALLWORTH, GWENDOLYN	\$1,698.36	2599	SPED--CEC CONFERENCE
214058	BAXTER, ALICIA	\$1,168.20	2599	SPED--CEC CONFERENCE
214059	BARNETT, SHELLY	\$20.16	1120	F.P. MILEAGE REIMBURSEMENT
		\$57.12	2211	F.P. MILEAGE REIMBURSEMENT
214060	MHSAA, INC.	\$100.00	1154	VAC- CHOIR ASSESSMENT
214061	PASCAGOULA - GAUTIER SCHOOLS	\$250.00	1154	VAC- REGIONAL PWRLIFT MEET
214062	PASCAGOULA - GAUTIER SCHOOLS	\$250.00	1154	VAC- REGIONAL PWRLIFT MEET
214063	MERCHANTS FOODSERVICE	\$1,238.26	2110	CN-MERCHANTS COMMODITIES
214064	MERCHANTS FOODSERVICE	\$22,450.16	2110	CN-FROZEN FOOD 12/15/2021
214065	BJ'S CAFE	\$238.00	1120	VAC- Safety Meeting
214066	BLAX SCREEN PRINTING	\$2,150.90	1153	SMU - 4th Grade House Shirts
214067	BILOXI PAPER COMPANY	\$280.96	1120	SMAC/MAINT janitorial supplie
214068	CRUMBLY PAPER CO., INC.	\$11,299.42	2110	CN-FOOD/SUPPLIES 12/15/2021
214069	AUTOZONE GAUTIER	\$1,182.50	2711	JCTC - Auto Batteries
214070	WESCO GAS & WELDING SUPPLY	\$2,467.26	2711	JCTC - GrinderWheels,Spool,Dis
214071	SHERWIN-WILLIAMS OS	\$370.47	1120	SM/M--SMHS-Paint
214072	SHERWIN-WILLIAMS OS	\$224.09	1120	SM/M--Paint
214073	SOUTH MS BUSINESS MACHINES	\$13,000.00	1925	IT/SMBM--ANNUAL PRINT CONTRACT
214074	SOUTHERN LIGHT, LLC	\$17,825.21	1120	2021-22 INTERNET SERVICES
214075	SOUTHERN LIGHT	\$3,600.00	1120	2021-22 INTERNET SERVICES
214076	ADVANCE AUTO PARTS HURLEY	\$300.04	1120	ECAC hoses, brakes, filters

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No.	Claimant Name	Claim Amount	Fund	Description
214077	ENGINEERED COOLING SERVICES	\$385.00	1120	SMH-CHILLER DIAGNOSTIC
214078	CENTRAL APPLIANCE CO.	\$44.10	1120	VACM- repair parts
214079	BILOXI PAPER COMPANY	\$408.32	1120	VACM- VUE Custodial Supply
214080	MOTOROLA SOLUTIONS, INC	\$1,147.50	1120	VACT-batteries
214081	DAHLS AUTOMOTIVE PARTS, INC.	\$206.44	1120	VACT-shop supplies
214082	BSN SPORTS	\$1,703.83	1154	VAC- G BKB PRACTICE JERSEYS
214083	KENTWOOD SPRINGS	\$26.93	1120	BO-5 GALLON WATER
214084	SYNERGETICS DCS, INC	\$3,044.00	1925	IT/Promethean Panel-ECHS-RM407
	Docket Total:	\$1,208,639.30		

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Claim No: 000000000 To 999999999

Claim Status: Open

Total Expenditures By Fund		
Fund	Description	Claim Amount
1120	DISTRICT MAINTENANCE	\$389,186.87
1130	SPECIAL EDUCATION	\$9,367.24
1152	EAST CENTRAL ACTIVITY	\$27,210.72
1153	ST MARTIN ACTIVITY	\$44,814.44
1154	VANCLEAVE ACTIVITY	\$17,929.40
1155	JCTC ACTIVITY	\$1,201.87
1840	16th SECTION INTEREST	\$146.00
1901	MEDICAID SBAC FUND	\$1,014.95
1902	COMDATA NETWORK	\$672.00
1925	TECHNOLOGY FUND	\$23,573.95
1935	FAB LAB JACKSON COUNTY	\$702.17
2110	SCHOOL FOOD SERVICE	\$159,773.84
2211	TITLE I - A	\$9,843.40
2290	TITLE I COST POOL	\$1,397.53
2594	ESSER II	\$9,625.00
2597	CTE ESSER	\$299.00
2599	IDEA B (ARP)	\$4,033.77
2610	IDEA PART B	\$981.12
2711	VOCATIONAL EDUCATION	\$12,620.69
2721	VOCATIONAL REHABILITATION	\$37.24
2811	TITLE IV, PART A	\$4,473.53
2940	ROTC	\$66.00
2983	SINGING RIVER ELECTRIC COOPERATIVE	\$128.79
3027	CONTRUCTION AND IMPROVEMENTS	\$387,323.50
3028	3 MILL CONSTRUCTION 2019	\$102,216.28
	Total for Funds	\$1,208,639.30

Total Expenditures By Unit		
Unit	Description	Claim Amount
01	DISTRICT WIDE	\$174,032.17
02	EAST CENTRAL UPPER ELEMENTARY	\$113,378.87
04	EAST CENTRAL MIDDLE SCHOOL	\$111,902.23
06	EAST CENTRAL HIGH SCHOOL	\$231,520.53

JACKSON COUNTY SCHOOL DISTRICT
Condensed By Claim
THE FOLLOWING CLAIMS AS LISTED ON THE DOCKET OF CLAIMS
ARE PRESENTED FOR PAYMENT ON THIS DATE 1/10/2022

Total Expenditures By Unit		
Unit	Description	Claim Amount
10	ST. MARTIN NORTH ELEMENTARY	\$33,038.49
11	ST. MARTIN HIGH SCHOOL	\$120,063.49
13	ST. MARTIN UPPER ELEMENTARY	\$60,729.21
14	ST. MARTIN EAST ELEMENTARY	\$33,259.92
16	VANCLEAVE UPPER ELEMENTARY	\$13,920.43
18	VANCLEAVE MIDDLE SCHOOL	\$33,199.67
20	VANCLEAVE HIGH SCHOOL	\$42,190.87
22	EAST CENTRAL LOWER ELEMENTARY	\$15,683.55
24	ST.MARTIN MIDDLE SCHOOL	\$66,739.23
26	VANCLEAVE LOWER ELEMENTARY	\$13,908.85
30	VANCLEAVE ATTENDANCE CENTER	\$40,751.69
50	EAST CENTRAL ATTENDANCE CENTER	\$28,474.08
70	ST. MARTIN ATTENDANCE CENTER	\$59,281.88
90	VOCATIONAL TECHNOLOGY CENTER	\$16,564.14
	Total for Units	\$1,208,639.30

APPROVED THIS THE _____ DAY OF _____, _____

 PRESIDENT

 SECRETARY

Name	Position	Pay Incentive "A" District	Pay Incentive "A" Schools	Total Incentive Pay	Payment Date(s)
Strycker, John	Superintendent	\$5,000	\$6,000	\$11,000	1/31/2022
Baggett, David	Assistant Superintendent	n/a	\$3,000	\$3,000	1/31/2022
Boucher, Todd	Assistant Superintendent	n/a	\$3,000	\$3,000	1/31/2022
Tanner, Mary	Assistant Superintendent	n/a	\$3,000	\$3,000	1/31/2022

JACKSON COUNTY SCHOOL DISTRICT

Post Office Box 5069
4700 Colonel Vickrey Road
Vanceleave, Mississippi 39565

DATE: January 5, 2022
TO: Dr. John Strycker, Superintendent
FROM: Christy LeBatard, Associate Director of HR and Risk Management *u*
RE: Board Agenda Request
Approval of substitutes

Attached is a list of substitutes that have been fingerprinted and cleared to work since the last board meeting. I recommend placement of this list on the board agenda for approval.

/cl

attachment

Board Agenda Sub List

1/4/2022

Barbara	Sanford
Raven	Beebe
Daniel	Murphy
Jessica	Conn-Miller
Brandi	MacFadden
Ashley	Gill
Makayla	Hines
Elizabeth	Spears

Personnel Recommendations, Resignations and Transfers
January 10, 2022 School Board Meeting

Certified Employee Recommendations (all recommendations are subject to verified background checks and drug tests)					
Employee	School/Dept.	Position	Replacing	Hire Date	Fiscal Year
Baxter, Alicia	DO/SPED	Case Manager	Increase in Days from 207 to 232	1/3/2022	2021-2022
Hollinghead, Teresa	ECH	Varsity Cheer Coach	Karen Blacer	1/10/2022	2021-2022
Stokes, Leah	ECM	7th Grade Learning Strategies	Kerri Brown	1/3/2022	2021-2022
Certified Employee Resignations					
Employee	School/Dept.	Position	Resignation/Retirement	Separation Date	Fiscal Year
Courville, Melissa	SMM	ELA Teacher	Resignation	12/17/2021	2021-2022
Dill, Margaret	VMS	Counselor	Retirement	6/9/2022	2021-2022
Dillaha, Michelle	ECM	Resource Teacher	Resignation	2/25/2022	2021-2022
Ednt, Kimberly	JCTC	Student Services Coordinator	Retirement	5/31/2022	2021-2022
Heffner, Gena	JCTC	Teacher Academy Instructor	Retirement	5/31/2022	2021-2022
Shoemaker, Tina	SMU	Interventionist	Retirement	5/25/2022	2021-2022
Tanner, Julie	VUE	TST Interventionist	Retirement	5/25/2022	2021-2022
Whitehead, Eddie	SMAC	HS Head Football Coach	Retirement	5/25/2022	2021-2022
Certified Employee Transfers (informational purposes only)					
Employee	School/Dept. (From - To)	Position (From - To)	Effective Date	Replacing	Fiscal Year
Brown, Kerri	ECM to ECM	7th Gr Learning Strategies to 7th Gr Science	1/3/2022	Donna McCloud	2021-2022
Gollott, Ashley	ECM to ECM	Covid Substitute to Learning Strategies	12/8/2021	Erin Quave	2021-2022
Smith, Ty	SMH to SMAC	SMH Bus/Tech Teacher/HS FB Off Coord. to HS Head Football Coach	7/1/2022	Eddie Whitehead	2022-2023

Personnel Recommendations, Resignations and Transfers
January 10, 2022 School Board Meeting

Certified Employee Change in Funding (informational purposes only)					
Employee	School/Dept.	Position	Change in Funding (From - To)	Effective Date	Fiscal Year
Non-Certified Employee Recommendations (all recommendations are subject to verified background checks and drug tests)					
Employee	School/Dept.	Position	Replacing	Hire Date	Fiscal Year
Conn-Miller, Jessica	VUE	Secretary	Ashley Zarkie	12/13/2021	2021-2022
Dunn, Taft	SME	Covid Substitute	Blake Bateaste	1/4/2022	2021-2022
Jones, Joshua	ECM	Custodian	Matthew Ryan	1/4/2022	2021-2022
Nicholson, Jennifer	VMS	Covid Substitute	Cornelius Cheatum	12/13/2021	2021-2022
Stauber, Leticia	CN/SMU	FT Child Nutrition Worker	Joni Gregory	1/3/2022	2021-2022
Teer, Nicholas	ECAC	Mechanic I	Fances S. Key	1/3/2022	2021-2022
Non-Certified Employee Resignations					
Employee	School/Dept.	Position	Resignation/Retirement	Separation Date	Fiscal Year
Bosarge, Clarence	ECAC	Maintenance II	Resignation	12/17/2021	2021-2022
Dishman, Megan	DO/CN	Bookkeeper	Resignation	12/17/2021	2021-2022
Finklea, Angela	VCL	Custodian	Resignation	1/28/2022	2021-2022
Smith, Bria	SMN	Covid Substitute	Resignation	12/17/2021	2021-2022
Tinsley, Virginia Gale	CN/VMS	Cafeteria Manager	Resignation	12/17/2021	2021-2022
Warren, Patricia	CN/ECL	FT Child Nutrition Worker	Resignation	12/3/2021	2021-2022
Watts, Shelby	SMNE	Covid Substitute	Resignation	12/17/2021	2021-2022
Non-Certified Employee Transfers (informational purposes only)					
Employee	School/Dept. (From - To)	Position (From - To)	Effective Date	Replacing	Fiscal Year
Ahern, Ashley	SMH to SMM	Covid Substitute to SPED Interventionist	1/3/2022	Rycki Chatman	2021-2022
Eyring, Mary	VMS to DO/Curriculum	Covid Substitute to PT Office Asst.	1/3/2022	Kathlyne Rhea	2021-2022

Personnel Recommendations, Resignations and Transfers
January 10, 2022 School Board Meeting

Hermes, Kaitlin	SMN to SMN	PT ISI Monitor to FT Covid Substitute	1/6/2022	Dawn Lancon	2021-2022
Hicks, Ashton	VLE to VLE	2nd Grade TA to 1st Grade Title 1 TA	1/4/2022	Andrea Seymour	2021-2022
Jackson, Janine	DO/CN to DO/CN	Secretary to Bookkeeper	1/3/2022	Megan Dishman	2021-2022
Johnson, Gemar	SMH to SMH	Covid Substitute to Long Distance Learning TA	1/4/2022	Krystal Crawford	2021-2022
Seymour, Andrea	VLE to VLE	1st Grade Title 1 TA to 2nd Grade TA	1/4/2022	Ashton Hicks	2021-2022
Smith, Yolanda	CN/VCU to CN/VMS	FT Child Nutrition Worker to Cafeteria Manager	1/3/2022	Virginia Tinsley	2021-2022

Non-Certified Employee Change in Funding (informational purposes only)

Employee	School/Dept.	Position	Change in Funding (From - To)	Effective Date	Fiscal Year
Brewer, Deborah	SMM/SPED	SPED Teacher Asst.	IDEA to ARP IDEA B	10/1/2021	2021-2022 ¹³⁹

Administrator Recommendations (all recommendations are subject to verified background checks and drug tests)

Employee	School/Dept.	Position	Replacing	Hire Date	Fiscal Year

Administrator Resignations

Employee	School/Dept.	Position	Resignation/Retirement	Separation Date	Fiscal Year

Administrator Transfers (informational purposes only)

Employee	School/Dept. (From - To)	Position (From - To)	Effective Date	Replacing	Fiscal Year
Allred, Dr. Ashley	VMS to VUE	Asst. Principal to Interim Principal	1/10/2022	Dr. John Mundy	2021-2022
Mundy, Dr. John	VUE to VMS	Principal to Asst. Principal	1/10/2022	Dr. Ashley Allred	2021-2022

Personnel Recommendations, Resignations and Transfers
January 10, 2022 School Board Meeting

Personnel Corrections			
Employee	School	Board Date	Correction/Change
Davis, Deborah	ECH	12/13/2021	Change her last day worked from 12/17/2021 to 12/10/2021

Angela S. Godfrey
Godfrey Therapy
Services

25001 State Line RD
Luucedale, MS 39452
(228)369-6493
godfreyslp@aol.com

I would love the opportunity to provide contract speech therapy services for Jackson County School District.

Angela Godfrey MS, CCC-SLP, at Godfrey Therapy Services, would like to enter into a contract with Jackson County School District to provide skilled comprehensive evaluations in the areas of speech, language, voice, fluency, and feeding. The rate for a comprehensive assessment for any/all areas is \$300.00 and includes a detailed report of the student's strengths and weakness as well as recommended goals. Skilled speech therapy is also available at a rate of \$55 per 30 minute session. My travel rate includes travel to and from my office to the servicing location at .55 per mile.

I have been working in the field of speech language pathology for the past 13 years, with the past 3 years being in private practice. I currently hold a practicing license issued by the Mississippi Department of Health in the area of Speech Language Pathology, License # 53504. I also hold a certificate of clinical competency as issued by the American Speech and Hearing Association, #12084074.

Thank you for your consideration. I look forward to hearing from you in the future.

Warm regards,
Angela S. Godfrey
Godfrey Therapy Services

Section: G Personnel

Policy Code: Job Description: Behavior Facilitator

Policy:

QUALIFICATIONS:

1. Associates Degree or Equivalent Credit Hours
2. Minimum of 2 years' experience in behavior management and in designing positive interventions in the educational setting.

REPORTS TO:

Director of Special Education

DUTIES:

1. Provide at-risk behavior students who require such services.
2. Work with teachers and Positive Behavior Specialist to improve student behavior.
3. Provide behavior interventions for at-risk students.
4. Follow Behavior Plans for at-risk students.
5. Develop and implement behavior modification plans as determined by the IEP team.
6. Provide feedback to teachers and administrators.
7. Be restraint trained by the district.
8. Support paraprofessionals/contracted personnel assigned to students with difficult behaviors.
9. Support Principals with discipline related issues as it relates to at-risk students.
10. Serve as a member of the District Behavior Support Team.

TERMS OF EMPLOYMENT:

187 days employment. Salary to be established by Policy GGBD

EVALUATION:

Performance in this position will be evaluated annually, by the Director of Special Education, in accordance with Board policies on evaluations.

Exhibits:

Regulations:

JUSTIFICATION FOR POSITION

The district has been cited for a over-suspension of African-American Males for 10-days of less. MDE has pulled 15% of the FY22 Budget to be assigned to the root cause analysis of this finding. These funds must be utilized as a general education

initiative in order to truly address student needs academically and behaviorally before attempting to place them in special education. The Special Education Department's investigation showed that the district does not have an adequate RTI/MTSS framework, processes, nor programming in place to address struggling learners and students with at-risk behaviors. A portion of the funds from CEIS will be utilized to hire four Behavior Facilitators that will serve as support to PBS, teachers, and administrators. The SPED department will also purchase RTI/MTSS programming for K-12 grades to track data, provide behavior and academic interventions for all students. Behavior Facilitators will serve as the additional support piece to help teachers and administrators facilitate interventions and produce greater academic and behavior outcomes for all students.

District: Jackson County School District
Section: G - Personnel
Policy Code: GGBD - Salary Scale: Teacher Assistants/Aides/Library Aides/ELL/ISI Monitor

Salary Scales: Teacher Assistants/Aides/Library Aides/ELL/ISI Monitor

The base pay for teacher assistants/aides (with classroom teacher)/library aides (without classroom teacher) **and behavior facilitators** will be as follows:

<u>Yrs. Exp</u>	<u>Teacher Assistant/Aides Behavior Facilitator</u>	<u>Library Aide(w/o Teacher)</u>
0	\$12.36	\$13.17
1	\$12.60	\$13.42
2	\$12.85	\$13.67
3	\$13.10	\$13.90
4	\$13.35	\$14.14
5	\$13.58	\$14.39
6	\$13.83	\$14.63
7	\$14.08	\$14.88
8	\$14.31	\$15.13
9	\$14.56	\$15.38
10	\$14.81	\$15.62
11	\$15.06	\$15.87
12	\$15.30	\$16.11
13	\$15.55	\$16.35
14	\$15.80	\$16.60
15	\$16.04	\$16.85
16	\$16.29	\$17.10
17	\$16.52	\$17.34
18	\$16.78	\$17.58
19	\$17.01	\$17.83
20	\$17.26	\$18.07
21	\$17.51	\$18.31
22	\$17.75	\$18.56
23	\$18.00	\$18.81
24	\$18.25	\$19.05
25	\$18.50	\$19.30
26	\$18.73	\$19.55
27	\$18.98	\$19.79
28	\$19.23	\$20.04
29	\$19.47	\$20.28
30	\$19.71	\$20.54
31	\$19.97	\$20.74
32	\$20.21	\$21.03

33	\$20.46	\$21.27
34	\$20.70	\$21.52
35	\$20.95	\$21.76

Employees will be paid in twelve (12) monthly payments.

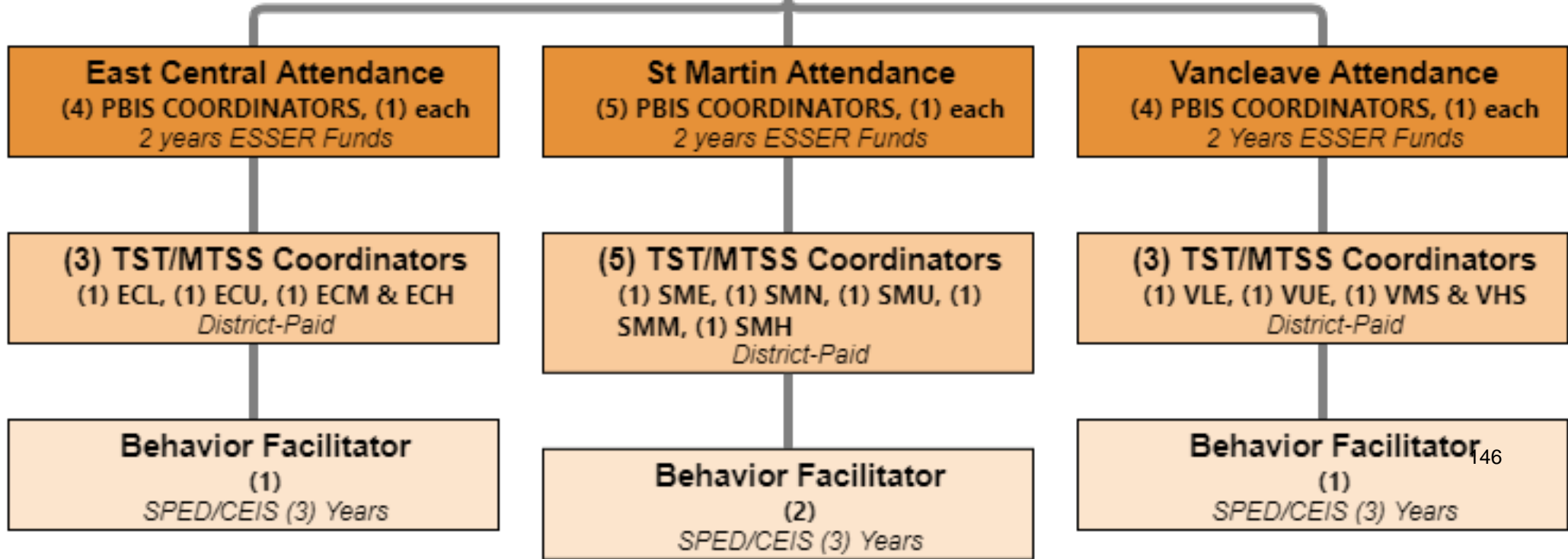
Staff filling the above positions may be credited with a maximum of three (3) years work experience if the previous employment was in a job requiring skills related to these positions.

If the previous position was that of a teacher assistant, then the staff member will be credited with all actual teacher assistant experience. Verification of this experience must be provided by the previous employer(s).

Adopted Date: 7/24/2008

Approved/Revised Date: 5/10/2021

Jackson County Schools
TST/MTSS/PBIS Flow Chart



District: Jackson County School District
Section: G - Personnel
Policy Code: GFABJ - Job Description: Special Education Case Manager

Job Description: Special Education Case Manager

QUALIFICATIONS:

1. Bachelor's Degree or higher in Special Education or **Diagnostics**
2. Minimum of ~~two~~ **five** years teaching experience

REPORTS TO:

Director of Special Education

JOB GOAL:

The Case Manager is to insure the completion and adequacy of all aspects of the referral to placement process and IEP development. **Train special education teachers on all aspects of Special Education Law and best practices. Support the attendance center at which they are assigned with all components of SPED.**

JOB DUTIES:

1. Serve as a member of the district assessment team.
2. Serve as a member of the IEP committee as a district representative.
3. Assist in in-school and out-of-school child find.
4. Assist teachers in the development of Individualized Education Plans.
5. Assist in data collection for the special education MSIS program.
6. Coordinate activities and timelines relative to the referral to placement process.
7. Work with parents of children referred for special education services.
8. Assist in Transition Services.
9. Participate in programs/activities that will provide opportunities for professional growth.
10. Assist in providing staff development on compliance issues of IDEIA.
11. Evaluate Individual Education Plans for compliance.
12. Other such duties as assigned by the Director of Special Education or the Assistant Superintendent

TERMS OF EMPLOYMENT:

To be employed ~~12 months~~ **232 days** per year. Salary **in accordance with Policy GGBC** and ~~work year to be established by the Board.~~

EVALUATION:

Performance in this position will be evaluated annually, by the Director of Special Education according with provisions of the Board's policies on evaluation.

Adopted Date: 1/25/2007

Approved/Revised Date:

Justification for Update of Position:

The Special Education Case Manager has been a position in the district special education office designed to serve students in each attendance center. The job description has been tweaked to address the level of expertise needed to bring the district to the next level. We have Case Managers for Vancleave and East Central, but there has never been one to serve the St. Martin side of the district. As we already know, most of our special education needs are within the St. Martin attendance center. They are the largest attendance center of the three and have less support. In the past, LSC's from St. martin have attempted to facilitate the needs of the perspective schools. We are now at a point that it can no longer be done without a case manager. Logistics and caseloads effect the ability to send current Case managers from one end of the district to another. There are training needs, curriculum needs as it pertains to co-teaching, behavior support, IEP meetings, MDR meetings, as well as compliance concerns with MDES. This position would be paid for from IDEA funds.

**Mississippi Gulf Coast Community College &
Jackson County School District
Dual Credit and Collegiate Academy Addendum**

This Addendum is entered into on this 12th day of January, 2022, by and between Mississippi Gulf Coast Community College (MGCCC) and Jackson County School District.

MGCCC and Jackson County School District desire to offer secondary students an opportunity to take advantage of Dual Credit. (Dual Credit is defined as secondary students taking postsecondary classes and receiving credit at MGCCC and Jackson County School District for those agreed upon courses.) This addendum will cover Spring 2022 academic classes that are taught by Jackson County School District instructors (with MGCCC approval) using Jackson County School District facilities. Other addendums may be proposed at a later time to address other scenarios for dual credit.

THEREFORE, in consideration of the mutual promises contained herein, and for other good and valuable consideration, it is agreed:

Term

This addendum will begin on January 12, 2022, and will continue until such time as either entity decides that it should be ended/adjusted. It shall be reviewed on a semester-by-semester basis and changes made as either party deems them appropriate to serve the secondary dual credit student. Either party may terminate this Addendum Agreement with a ninety (90)-day written notice to the other party, but will only do so in a manner that will not affect a student's credit for any semester already entered into.

Dual Credit

Secondary students who meet the dual credit requirements set out in the Statewide Academic Dual Credit/Dual Enrollment Articulation Agreement shall be allowed to take postsecondary courses and receive secondary and postsecondary credit through Jackson County School District (secondary Carnegie units) and MGCCC (postsecondary credit/hours).

Collegiate Academy

Collegiate Academy provides up to 60 hours of transferable college credit to universities and/or an industry certification credential. The program allows students to simultaneously earn a high school diploma and an associate degree. The student body consists of high school juniors and seniors enrolled in dual-credit courses at their high school and at MGCCC. Students must meet all eligibility criteria for dual credit/dual enrollment; be a high school junior (14 core Carnegie units) in good standing, with a GPA of 3.0 or above; submit an unconditional written recommendation from their high school principal or guidance counselor; demonstrate appropriate, responsible, and respectful behavior on the high school campus; and demonstrate the maturity to cope with the challenges and relative freedom of a college environment. If pursuing Collegiate Academy or CTE dual credit courses, MGCCC needs to be your exclusive dual credit provider.

Classes

MGCCC will offer up to 29 academic credit hours on site at local high schools each school year with no student being allowed to accumulate more than 29 hours at the high school site. Eligible courses are found

in the approved Statewide Academic Dual Credit/Dual Enrollment Articulation Agreement. Before a class is scheduled, a written request to do so should be submitted to the Dean of Teaching and Learning of the campus responsible for the class. The minimum class size does not matter if the high school is paying the instructor. The classes offered under this agreement are represented in the following table:

	Facilities	Class(es)	Instructor
Vancleave High School	VHS	BIO 1134, General Biology I MAT 1313, College Algebra (2 sections) ENG 1113, English Comp I (2 sections) ENG 1123, English Comp II (2 sections) ART 1113, Art Appreciation (2 sections) LLS 1723, Employment Readiness	Derek Blackmon Karen Tootle Ashley Rainey Deanna McMurry Brandi Overstreet Elizabeth Bonilla
MGCCC	VHS	HIS 1163, World Civilizations I (2 sections)	Alice Lachaussee

Cost to Student

The costs associated with Collegiate Academy and dual credit offered under this agreement are represented in the following table:

Item	Associated Cost
Registration Fee	Not applicable
Tuition	\$100 per credit hour when enrolled in a Collegiate Academy academic program; \$125 per credit hour when enrolled in a Collegiate Academy CTE program; \$100 per academic dual credit class; \$125 per CTE dual credit class
Resource Fee	\$15 per credit hour* *This per credit hour fee applies to both the dual credit and the Collegiate Academy program. Some courses require purchase books or materials not covered by the resource fee (<i>e.g.</i> , computer classes, biology lab books, etc.).
Online Course Fee (if applicable)	\$15 per credit hour for either the Collegiate Academy academic program or the Collegiate Academy CTE program

Payment

Payment for dual credit classes and College Academy shall follow standard MGCCC payment timelines and processes. If payments become delinquent, a fee may be assessed. Costs (tuition and fees) for on-site courses at the high school will be the responsibility of the student and/or legal guardian. The local school

will have the responsibility of collecting the required payments from students and remitting such to the college. Students taking traditional postsecondary classes (either seated or online) that are not arranged through this addendum agreement will pay tuition, fees, etc. like any other enrolling student. Dual enrollment students will follow the standard college dual enrollment agreement.

Instructional Considerations

Mississippi Gulf Coast Community College has complete ownership of all dual credit classes. The school district shall agree to all college requirements needed to maintain college compliance with the Southern Association of Colleges and Schools, Commission on Colleges (SACSCOC). Such requirements shall include but not be limited to:

- MGCCC must vet the qualifications of any instructor, evaluate the instructor, and provide for the professional development of the instructor.
- All dual credit instructors will satisfy all requirements that the college requires of all its instructors to include, but not exclusively, the following:
 - Integrating the Student Learning Outcomes in class.
 - Participating in FERPA and sexual harassment training (provided by MGCCC).
 - Receiving Level I certification training of the college's Learning Management System (provided by MGCCC).
 - Following the Uniform Course of Study (provided by MGCCC).
 - Being evaluated by the students (administered by MGCCC).
 - Attending orientation (provided by MGCCC).
 - Utilizing MGCCC-approved texts and materials.
 - Employee Development/Other training as directed by the Dean of Teaching and Learning.
- The course(s) will adhere to all MGCCC requirements regarding curriculum and student learning outcomes.
- Classes offered at the high school will be subject to minimum and maximum class sizes as determined by the college.
- The high school may not offer courses which combine students enrolled in the college course with students who are only receiving high school credit.
- Classes will be visited and evaluated in-classroom a minimum of once per semester by the Dean of Teaching and Learning or other instructional administrator.
- For administrative purposes, during the time the class is in session, the instructor and students will be under the supervision of the local school administrators.

Returns and Notice

The Superintendent of the Jackson County School District should sign this form. When completed, please return to the Dr. Terri Sasser at the Jackson County Campus at MGCCC for processing.

Any additional notice required or permitted under this Addendum shall be deemed sufficiently given or served if sent by United States certified mail, return receipt requested, addressed as follows:

MGCCC: Mississippi Gulf Coast Community College
P.O. Box 609
Perkinston, MS 39573
Attention: Dr. Mary Graham, President

School District Address: Attention: Dr. John Strycker, Superintendent
4700 Colonel Vickery Road
Vanceleave, MS 39565

MGCCC and Jackson County School District shall each have the right from time to time to change the place notice is to be given under this paragraph by written notice thereof to the other party.

Final Agreement

This Addendum hereof may be modified only by a further writing that is duly executed by both parties. IN WITNESS WHEREOF, the parties have executed this Lease as of the day and year first above written.

JACKSON COUNTY SCHOOL DISTRICT

Superintendent of Education

Date

MISSISSIPPI GULF COAST COMMUNITY COLLEGE

MGCCC Executive Vice President
Teaching and Learning and Community Campus

Date

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Dual Credit

Secondary students who meet the dual credit requirements set out in the Statewide Academic Dual Credit/Dual Enrollment Articulation Agreement shall be allowed to take postsecondary courses and receive secondary and postsecondary credit through Jackson County School District (secondary Carnegie units) and MGCCC (postsecondary credit/hours).

Collegiate Academy

Collegiate Academy provides up to 60 hours of transferable college credit to universities and/or an industry certification credential. The program allows students to simultaneously earn a high school diploma and an associate degree. The student body consists of high school juniors and seniors enrolled in dual-credit courses at their high school and at MGCCC. Students must meet all eligibility criteria for dual credit/dual enrollment; be a high school junior (14 core Carnegie units) in good standing, with a GPA of 3.0 or above; submit an unconditional written recommendation from their high school principal or guidance counselor; demonstrate appropriate, responsible, and respectful behavior on the high school campus; and demonstrate the maturity to cope with the challenges and relative freedom of a college environment. If pursuing Collegiate Academy or CTE dual credit courses, MGCCC needs to be your exclusive dual credit provider.

Classes

MGCCC will offer up to 29 academic credit hours on site at local high schools each school year with no student being allowed to accumulate more than 29 hours at the high school site. Eligible courses are found

in the approved Statewide Academic Dual Credit/Dual Enrollment Articulation Agreement. Before a class is scheduled, a written request to do so should be submitted to the Dean of Teaching and Learning of the campus responsible for the class. The minimum class size does not matter if the high school is paying the instructor. The classes offered under this agreement are represented in the following table:

	Facilities	Class(es)	Instructor
East Central High School	ECHS	MAT 1313, College Algebra (2 sections)	Allison Lott
		LLS 1723, Employment Readiness (2 sections)	Melinda Sharpton
MGCCC			

Cost to Student

The costs associated with Collegiate Academy and dual credit offered under this agreement are represented in the following table:

Item	Associated Cost
Registration Fee	Not applicable
Tuition	\$100 per credit hour when enrolled in a Collegiate Academy academic program; \$125 per credit hour when enrolled in a Collegiate Academy CTE program; \$100 per academic dual credit class; \$125 per CTE dual credit class
Resource Fee	\$15 per credit hour* *This per credit hour fee applies to both the dual credit and the Collegiate Academy program. Some courses require purchase books or materials not covered by the resource fee (<i>e.g.</i> , computer classes, biology lab books, etc.).
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Instructional Considerations

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	Facilities	Class(es)	Instructor
St. Martin High School	SMHS	ENG 1113, English Comp I ENG 1123, English Comp II MAT 1313, College Algebra (2 sections) MAT 1323, Trigonometry ART 1113, Art Appreciation LLS 1723, Employment Readiness (3 sections)	Shelley Leyens Shelley Leyens Amy Scruggs Kathryn Kuhn Angela Heise Stephanie Tootle
MGCCC	SMHS	PSY 1513, General Psychology (2 sections)	Darlene Lee

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through this addendum agreement will pay tuition, fees, etc. like any other enrolling student. Dual enrollment students will follow the standard college dual enrollment agreement.

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JACKSON COUNTY SCHOOL DISTRICT

Superintendent of Education

Date

MISSISSIPPI GULF COAST COMMUNITY COLLEGE

MGCCC Executive Vice President
Teaching and Learning and Community Campus

Date

Section: G Personnel

Policy Code: GFABM **Job Description:** Coordinator, Positive Behavior Intervention & Support

Policy:

QUALIFICATIONS:

- Valid Professional License from MDE or other State Agency. (Bachelor's degree or higher)
- 3 years classroom experience in the elementary or secondary classroom.
- A background in counseling, social work or related areas is a plus.

REPORTS TO:

Director of Curriculum

DUTIES:

Knowledge of practices related to the school-wide Positive Behavioral Interventions and Supports Program.

Facilitate sustainability and expansion of the PBIS Program school-wide

Ability to work collaboratively with various groups and gain consensus related to project implementation and problem-solving.

Strong interpersonal skills with individuals, teams, groups, parents, teachers, administrators, and support staff.

The ability to plan and conduct training/professional development introducing and maintaining the school-wide PBIS Program..

Provide and facilitate training at all three tiers of PBIS: Universal, Secondary, and Tertiary when needed.

Oversee site-level data collection, management, analysis, and usage thereof for research based positive interventions.

A strong knowledge base of best practices of classroom management .

Excellent oral and written communication skills.

The ability to meet and establish time-lines.

Train and provide ongoing technical and data analysis support to staff who use school-wide data.

Train and provide ongoing technical and data analysis support to staff with secondary/tier II data collection.

Participate in district-wide PBIS training.

Have a strong knowledge-base of district-wide databases to track and analyze student discipline including office discipline referrals, suspensions, team implementation, social emotional learning programs, and climate survey patterns.

Have a strong knowledge of the MDE MTSS/RTI Assessment System.

TERMS OF EMPLOYMENT:

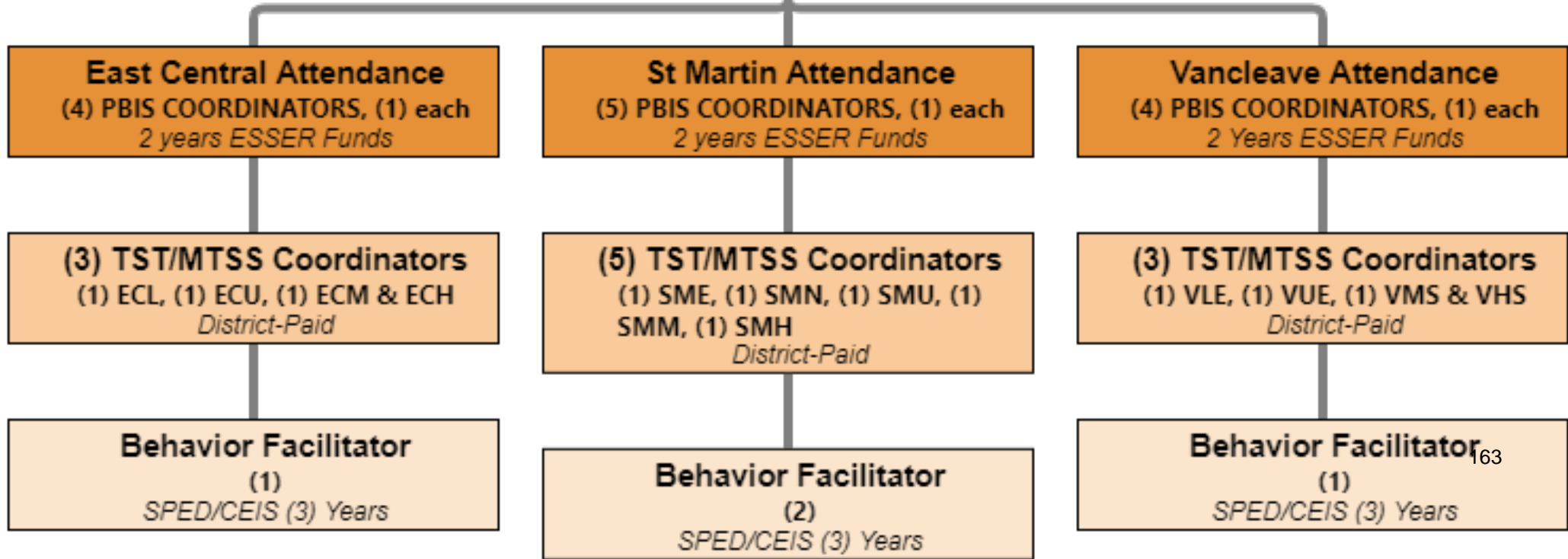
187 days employment, salary to be based on teachers pay scale and certification level.

EVALUATION:

Performance in this position will be evaluated annually, by the Director of Curriculum, in accordance with provisions of the Board's policies on evaluation. Additionally, State approved evaluation as applicable.

ESSER funded positions are temporary positions that will only be available through December 2024.

Jackson County Schools
TST/MTSS/PBIS Flow Chart



East Central Attendance
(4) PBIS COORDINATORS, (1) each
2 years ESSER Funds

(3) TST/MTSS Coordinators
(1) ECL, (1) ECU, (1) ECM & ECH
District-Paid

Behavior Facilitator
(1)
SPED/CEIS (3) Years

St Martin Attendance
(5) PBIS COORDINATORS, (1) each
2 years ESSER Funds

(5) TST/MTSS Coordinators
(1) SME, (1) SMN, (1) SMU, (1) SMM, (1) SMH
District-Paid

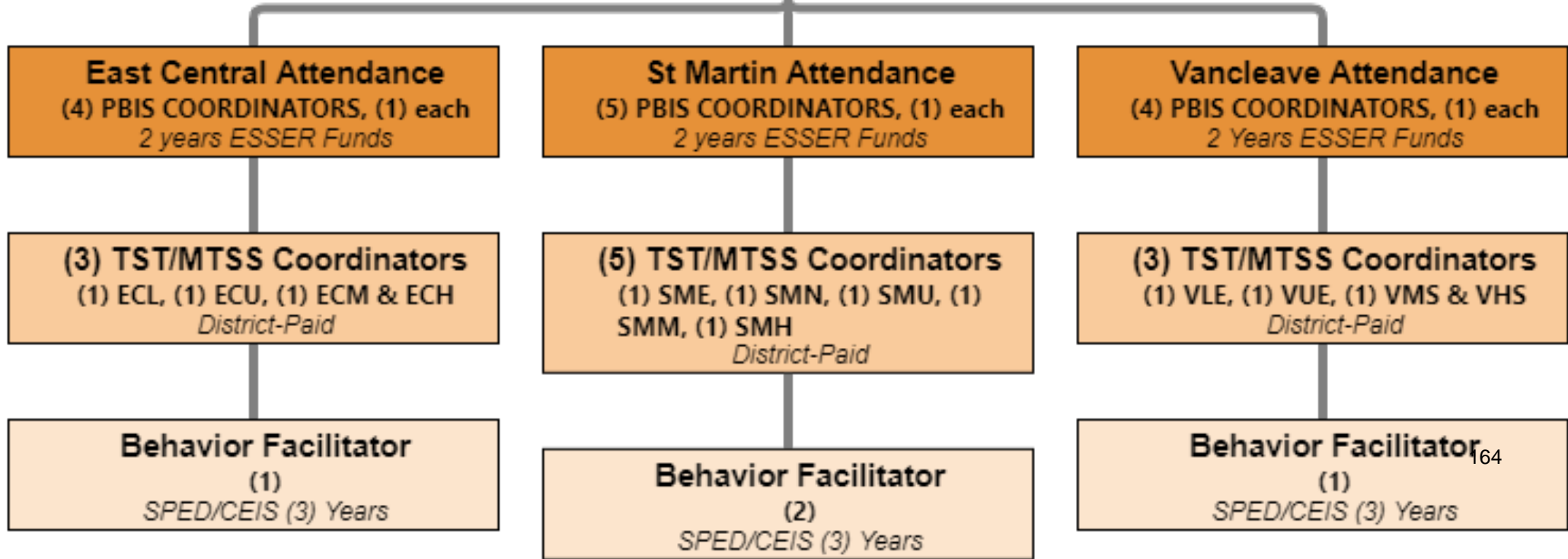
Behavior Facilitator
(2)
SPED/CEIS (3) Years

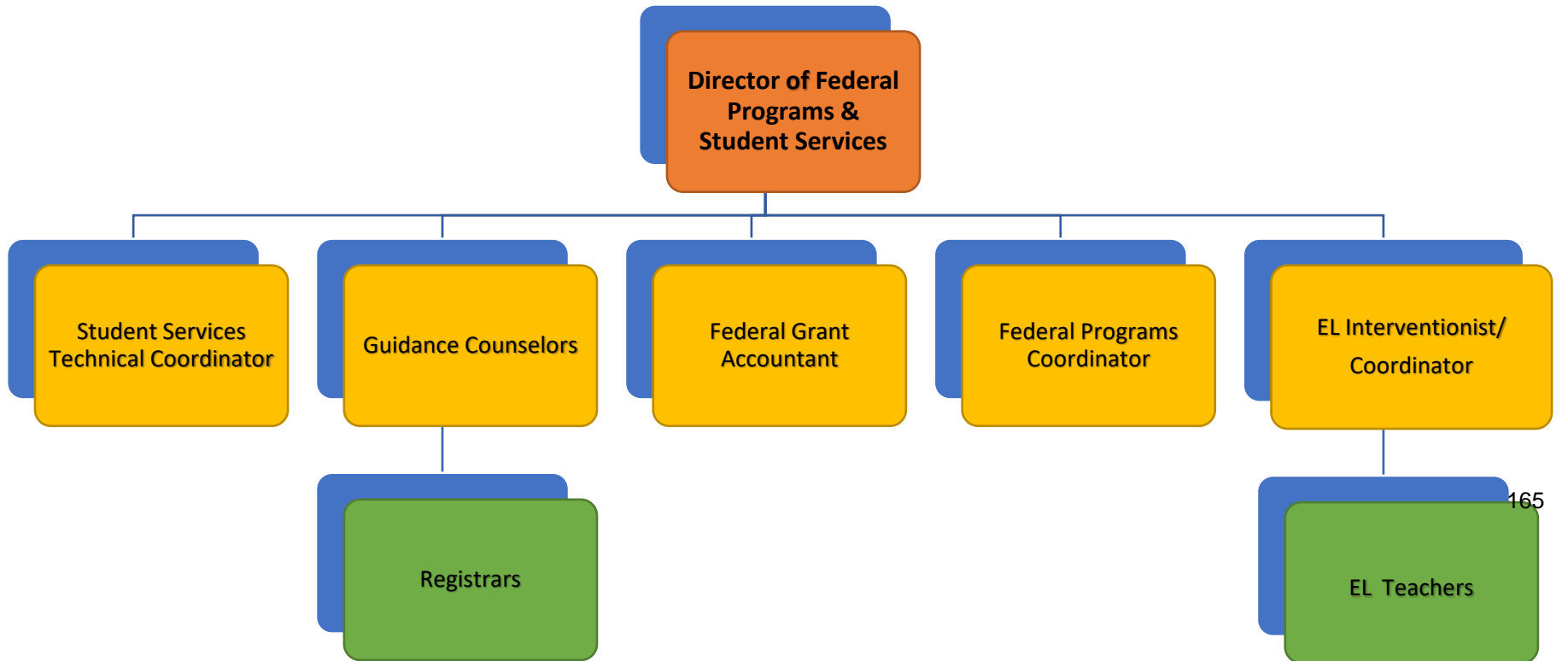
Vancleave Attendance
(4) PBIS COORDINATORS, (1) each
2 Years ESSER Funds

(3) TST/MTSS Coordinators
(1) VLE, (1) VUE, (1) VMS & VHS
District-Paid

Behavior Facilitator
(1)
SPED/CEIS (3) Years

Jackson County Schools
TST/MTSS/PBIS Flow Chart





Registrar Job Description

Summary:

Registrar is responsible for the maintenance of student records at the campus level, processing of enrollment, transfers, and withdraws from the campus. Works independently in the performance of all functions necessary to maintain an efficient and organized office in a professional and confidential manner.

Essential Functions:

1. Keeps an accurate account of all cumulative records
2. Requests records as necessary
3. Sends records when requested
4. Makes a record for new students entering from another school
5. Records pertinent data on cumulative records (test scores, grades, etc.)
6. Assists counselors with necessary record keeping and related correspondence
7. Prepares diploma order (*high school only*)
8. Compiles immunization forms and related data
9. Keeps certain records and class schedules of students (address, phone numbers, declaration of legal residence, copy of marriage license for married students, grades, withdrawal grades, etc.)
10. Sends transcripts of students
11. Drops students
12. Sorts mail pertinent to student records
13. Assists teachers in the operation of standard office equipment
14. Answers telephones
15. Sends messages to students and staff
16. Receives visitors in the office
17. Send up monthly MSIS student data files and other reporting
18. Township & Range report
19. Maintain all required monthly MSIS reporting and documentation
20. Performs other duties as assigned

Ability to understand written or oral instructions: read, analyze and interpret complex documents, instruction manuals, policies and procedures is essential. Excellent communication skills are required. Strong interpersonal skills are essential to maintain effective working relationships with others. The ability to work effectively and efficiently, under stressful conditions, to ensure deadlines are met is essential.

Reporting:

This position reports to the Principal and Director of Federal Programs and Student Services.

Education and/or Experience:

High school diploma or equivalent and secretarial or related office experience, preferably in an educational setting.

Advanced computer skills are required to perform the essential functions of this position.

A valid Mississippi driver's license is required.

Physical Demands

This position is required to sit and stand for moderate periods of time and the ability to see and hear.

Working Environment

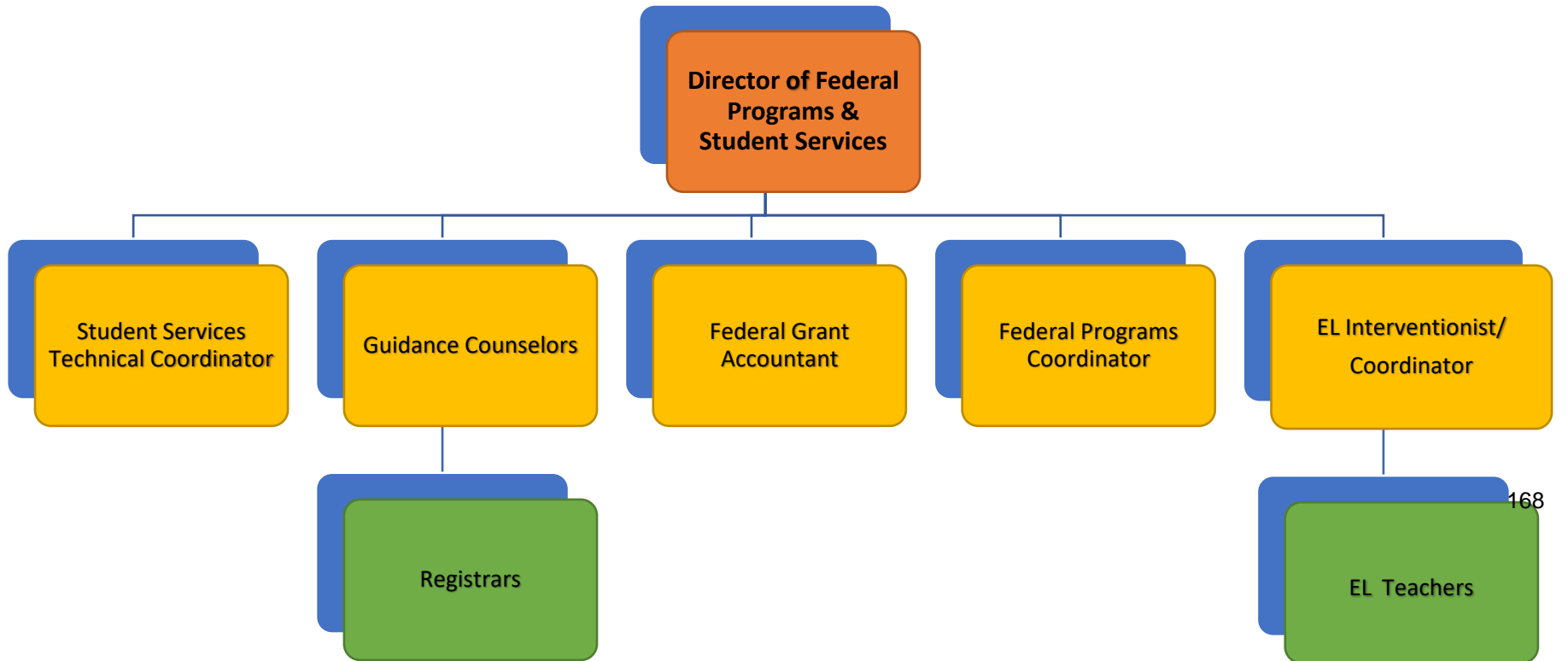
This position typically works in a well-lit, climate controlled, and adequately ventilated office environment and requires observance of safe work practices, fire regulations, and avoidance of falls, trips, and similar office work hazards. The stress level for this position is moderate and the noise level for this position is low to moderate normally.

Terms of Employment

To be employed for 185 days per year. Salary to be established by school board policy GGBH.

Evaluation

Performance in this position will be evaluated by the Principal and Director of Federal Programs and Student Services.



District: Jackson County School District
Section: G - Personnel
Policy Code: GFBCF - Job Description: Guidance Counselor

Job Description: Guidance Counselor

QUALIFICATIONS:

1. Master's degree with major in guidance
2. AA Certification as a Guidance Counselor

REPORTS TO:

Principal and Director of Federal Programs and Student Services

JOB GOAL:

Assist students with personal, educational, and emotional goals

AREAS OF RESPONSIBILITY:

1. Testing programs for students in grades K-12
2. Maintaining permanent record files
3. Transcripts (sending and receiving)
4. Career programs
5. Class Scheduling
6. Student Scholarships
7. Group and individual counseling

JOB DUTIES:

1. Refer children with suspected emotional problems to qualified personnel for assistance
2. Assist teachers with students who are discipline problems
3. Assist all college-bound seniors with registration for A.C.T.
4. Assist students in career planning
5. Schedule students for classes that will best suit their educational needs
6. Assist in preparing and presenting drug education materials to students
7. Assist students in obtaining scholarships and grants
8. Provide individual and group counseling
9. Perform other such duties as may be assigned by the principal

TERMS OF EMPLOYMENT:

Guidance personnel shall be employed for ten (10) months, unless specified otherwise by the school board. Salary to be based on base pay for length of employment and regular teaching supplement of the district.

EVALUATION:

Performance in this position will be evaluated annually, by the Principal and Director of Federal Programs and Student Services in accordance with provisions of the Board's policies on evaluation.

Descriptor Term:

EBH

USE OF SCHOOL FACILITIES

ISSUE DATE: **5-22-00**

REVISED: **3-14-11**

JACKSON COUNTY SCHOOL DISTRICT
APPLICATION FOR PERMIT TO
USE SCHOOL FACILITIES

1. Date of Application: 11/11/21
2. Date Usage Requested: Saturday February 19th, 2022
3. Name of Applicant: John Dunlap
4. Address of Applicant: 14120 Big John Rd. Biloxi, MS. 39532
5. Facility Requested (School, Bldg.): All of 500 including Gym/Lafe ^{AK}
6. Time Building to be opened: AM Estimated time to be closed: PM
7. Give Purpose and Details of Activity: Indoor Percussion Competition
8. Person in charge at program: John Dunlap (Jdunlap@jcsd)
9. Will security be provided?
10. Facility Usage Fee is \$150.00/day, (money/check paid with application). Facility cleaning and repair fee is \$100.00/day, (money/check paid with application). Total \$250.00 per day.
11. Person responsible for cleaning/repair charges when applicable.
Name: Same as Above Phone: 850-529-3916
Address:
12. Applicant agrees to pick up keys from: NA
On: NA by: (AM) (PM) and return keys to
On: NA by: (AM) (PM)

The undersigned applicant hereby certifies that he/she, acting for and on behalf of himself/herself (or the organization), has read and understands the rules and regulations pertaining to the use of the school facilities and agrees to conform to the same.

John S. Dunlap 11/11/21

Descriptor Term:

EBH

USE OF SCHOOL FACILITIES

ISSUE DATE: **5-22-00**

REVISED: **3-14-11**

LMCGPC

Organization

John S. Duval

Signature

11/11/21

Date

Director/Representative

Title

Application Approved ()

()

Fees: \$ _____

Application Approved ()

()

Application Denied ()

()

Bond: \$ _____

Application Denied ()

()

A. W. White ^{AS (FOR GYM)} [Signature]

Principal

12/7/2021

Date

[Signature]

Assistant Superintendent, Attendance Center

12/9/21

Date

Superintendent, Jackson County School District

Date

APPROVED (Jackson County School Board of Education)

JACKSON COUNTY SCHOOL DISTRICT
Fundraiser Authorization Form

This form must be completed and have administrative approval before entering into any agreement with a vendor, before any advertising and before any solicitation begins.

Fundraisers requested by clubs and activities that are part of the school's student activity program will be prioritized over fundraisers of external clubs and activities.

(Print) School Name: East Central HS

Is the requesting club or activity a school student activity program/club or an outside organization?

Will the resulting money be collected by school employees or members of an outside organization?

(Print) Name of Activity/Sport/Outside Organization: Baseball Team

(Print) Full Name of Sponsor/Coach/Outside Officer: Bo Long

Dates of fundraising activity (Beginning and Ending): 12/10/21

Location of fundraising: In school only In Community Only In School and Community

Online (GoFundMe, Donors Chose, etc.)

Describe the fundraiser: Chevron Donation

If a contract with an outside money vendor is required, please attach the unsigned contract to this request form.

of students involved 24 Anticipated revenue \$ 1,000

Anticipated use of revenue Baseball equipment

Were students informed in writing that the fundraiser is voluntary? Yes No

Bo Long
Signature of Sponsor/Coach/Outside Organization Officer

12-15-21
Date

Approved by:

[Signature]
Signature of Principal

12/15/2021
Date

[Signature]
Signature of Assistant Superintendent

Date

12/16/2021

Signature of Superintendent

Date

Signature of Board Chairman

Date

**JACKSON COUNTY SCHOOL DISTRICT
Fundraiser Authorization Form**

This form must be completed and have administrative approval before entering into any agreement with a vendor, before any advertising and before any solicitation begins.

Fundraisers requested by clubs and activities that are part of the school's student activity program will be prioritized over fundraisers of external clubs and activities.

(Print) School Name: St Martin Middle School

Is the requesting club or activity a school student activity program/club or an outside organization?

Will the resulting money be collected by school employees or members of an outside organization?

(Print) Name of Activity/Sport/Outside Organization: St Martin Middle School PLTW/Robotics

(Print) Full Name of Sponsor/Coach/Outside Officer: Cecil Murphy

Dates of fundraising activity (Beginning and Ending): 8/3/21 - 5/23/22

Location of fundraising: In school only In Community Only In School and Community
 Online (GoFundMe, Donors Chose, etc.)

Describe the fundraiser: Keesler Federal Credit Union grant

If a contract with an outside money vendor is required, please attach the unsigned contract to this request form.

of students involved _____ Anticipated revenue \$ 1000

Anticipated use of revenue robotics kits and parts

Were students informed in writing that the fundraiser is voluntary? Yes No

Cecil Murphy
Signature of Sponsor/Coach/Outside Organization Officer

12/17/21
Date

Approved by:
[Signature]
Signature of Principal

12/17/21
Date

[Signature]
Signature of Asst. Superintendent

1/4/22
Date

Signature of Superintendent

Date

Signature of Board Chairman

Date

Complete after Fundraiser:

Actual use of revenue: _____

Total revenue generated: _____

Bank and name of account where revenue was deposited into: _____

Revised October 2018

JACKSON COUNTY SCHOOL DISTRICT
Fundraiser Authorization Form

This form must be completed and have administrative approval before entering into any agreement with a vendor, before any advertising and before any solicitation begins.

Fundraisers requested by clubs and activities that are part of the school's student activity program will be prioritized over fundraisers of external clubs and activities.

(Print) School Name: East Central Middle School

Is the requesting club or activity a school student activity program/club or an outside organization?

Will the resulting money be collected by school employees or members of an outside organization?

(Print) Name of Activity/Sport/Outside Organization: ECMS PLTW/Robotics

(Print) Full Name of Sponsor/Coach/Outside Officer: Johnathon May

Dates of fundraising activity (Beginning and Ending): Jan 2022 - May 2022

Location of fundraising: In school only In Community Only In School and Community

Online (GoFundMe, Donors Chose, etc.)

Describe the fundraiser: PLTW Grant

If a contract with an outside money vendor is required, please attach the unsigned contract to this request form.

of students involved 0 Anticipated revenue \$5000

Anticipated use of revenue Class supplies / teacher training

Were students informed in writing that the fundraiser is voluntary? Yes No

Johnathon May 1-4-22
Signature of Sponsor/Coach/Outside Organization Officer Date

Approved by:
[Signature] 1-4-22
Signature of Principal Date

Jade Baubler 1-5-2022
Signature of Asst. Superintendent Date

Signature of Superintendent Date

Signature of Board Chairman Date

Superintendent Administrative Recommendations 2022-2023

Superintendent - Dr. John Strycker

Name	Total Days Worked	Position		Administrative Base		Supplemental Level			Total Salary
		Level	Recommended Position	Base	Base Amount	Level (H, M, L)	Code	Supplement Amount	
Besancon, David	232	G3	Director of Operations	AA		L	G3		<i>*ESSER III/District funding-50%/50%</i>
Collins, Christopher K.	232	C1	Director of Information Technology	AA		L	C13		
Earley, Ryan M.	232	G2	Business Manager	AA		H	G2		
Harris, Ashley F.	232	C1	Director of Food Services	AA		H	C11		
LeBatard, Christy L.	232	J	Associate Director of Human Resources	AA		L	J3		
McCool, Laura C.	232	J	Director of Human Resources/Risk Mgmt	A		H	J1		
Morgan, Dr. Jerry J.	232	C1	Director of JCTC	AAAA		H	C11	176	
Stallworth, Gwendolyn J.	232	C1	Director of SPED	AA		H	C11		
Westfaul, Dr. Penny	232	B1	Director of Curriculum & Central Office Administration	AAAA		M	B12		
Williams, Kimberly F.	232	C1	Director of Student Services/Federal Programs	AAAA		H	C11		

[Signature]

Superintendent Signature

1-5-22

Date

*Administrative Base		
AAAA - Doctorate	1	\$76,375
AAA - Specialist	2	\$72,725
AA - Masters	3	\$69,075
A - Bachelors	4	\$60,965

* Plus Performance Based Increase (District A Rating) - \$600
 or Performance Based Increase (District B Rating) - \$300

Position	Level	Supplement Level		
		High	Med	Low
Dir. of Curr & CO Adm	B1	1	2	3
Director 1	C1	1	2	3
Principal 1	D1	1	2	3
Principal 2	D2	1	2	3
Asst Principal 1	E1	1	2	3
Asst Principal 2	E2	1	2	3
Supervisor 1	F1	1	2	3
Dir. of Operations	G	1	2	3
Business Manager	G	1	2	3
Asst. Bus. Manager	H	1	2	3
Director of HR	J	1	2	3

Business Office Administrative Recommendations 2022-2023

Superintendent-Dr. John Strycker, Director -Ryan Earley

Name	Total Days Worked	Position		Administrative Base		Supplemental Level			Total Salary
		Level	Recommended Position	Base	Base Amount	Level (H, M, L)	Code	Supplement Amount	
Smith, Jennifer A.	232	H	Assistant Business Office Manager	AA		L	H3		


 Superintendent Signature
 1-5-22
 Date


 Director
 12/03/2021
 Date

*Administrative Base		
AAAA - Doctorate	1	\$76,375
AAA - Specialist	2	\$72,725
AA - Masters	3	\$69,075
A - Bachelors	4	\$60,965

* Plus Performance Based Increase (District A Rating) - \$600
 or Performance Based Increase (District B Rating) - \$300

Position	Level	Supplement Level		
		High	Med	Low
Dir. of Curr & CO Adm	B1	1	2	3
Director 1	C1	1	2	3
Principal 1	D1	1	2	3
Principal 2	D2	1	2	3
Asst. Principal 1	E1	1	2	3
Asst. Principal 2	E2	1	2	3
Supervisor 1	F1	1	2	3
Dir. of Operations	G	1	2	3
Business Manager	G	1	2	3
Asst. Bus. Manager	H	1	2	3
Director of HR	J	1	2	3

Vancleave Administrative Recommendations 2022-2023

Superintendent - Dr. John Strycker, Assistant Superintendent - Dr. Todd Boucher

Name	Total Days Worked	Position		Administrative Base		Supplemental Level			Total Salary
		Level	Recommended Position	Base	Base Amount	Level (H, M, L)	Code	Supplement Amount	
Allred, Dr. Ashley D.	217	E2	MS Asst. Principal	AAAA		H	E21		
Glass, Karen W.	232	D2	MS Principal	AA		H	D21		
Holmes, Raina	232	D1	HS Principal	AA		M	D12		
Lepoma, Dean S.	217	E1	HS Asst. Principal	AA		H	E11		
TBD	232	D	UE Principal				D2		
Sonnier, Tanya B.	232	D2	LE Principal	AAA		H	D21		
Tillman, Dr. Kimberly M.	217	E2	LE Asst. Principal	AAAA		H	E21		178


Superintendent Signature

1-5-22
Date


Assistant Superintendent

1-5-2022
Date

* Administrative Base		
AAAA - Doctorate	1	\$76,375
AAA - Specialist	2	\$72,725
AA - Masters	3	\$69,075
A - Bachelors	4	\$60,965

* Plus Performance Based Increase (District A Rating) - \$600
or Performance Based Increase (District B Rating) - \$300

Position	Level	Supplement Level		
		High	Med	Low
Dir. of Curr & CO Adm	B1	1	2	3
Director 1	C1	1	2	3
Principal 1	D1	1	2	3
Principal 2	D2	1	2	3
Asst. Principal 1	E1	1	2	3
Asst. Principal 2	E2	1	2	3
Supervisor 1	F1	1	2	3
Dir. of Operations	G	1	2	3
Business Manager	G	1	2	3
Asst. Bus. Manager	H	1	2	3
Director of HR	J	1	2	3

East Central Administrative Recommendations 2022-2023

Superintendent - Dr. John Strycker, Assistant Superintendent - Dr. Todd Boucher

Name	Total Days Worked	Position		Administrative Base		Supplemental Level			Total Salary
		Level	Recommended Position	Base	Base Amount	Level (M, L)	Code	Supplement Amount	
Bishop, Miranda J.	217	E1	HS Asst. Principal	AAA		M	E12		
Blackman, Ashley S.	232	D2	LE Principal	AA		H	D21		
Duncan, Rebecca A.	217	E2	LE Asst. Principal	AA		H	E21		
Farrington, Jeannie M.	232	D2	MS Principal	AA		H	D21		
Hughey Jr., James W.	232	D1	HS Principal	AA		H	D11		
Knight, Donna M.	232	D2	UE Principal	AA		M	D22		
Rowell, Ronald E.	217	E1	HS Asst. Principal	AA		H	E11		
Sievers, Angela R.	217	E2	UE Asst. Principal	AAA		M	E22		
Tanner, Sherie D.	217	E2	MS Asst. Principal	AA		H	E21		


 Superintendent Signature

1-5-22
 Date


 Assistant Superintendent

12/10/2021
 Date

* Administrative Base		
AAAA - Doctorate	1	\$76,375
AAA - Specialist	2	\$72,725
AA - Masters	3	\$69,075
A - Bachelors	4	\$60,965

* Plus Performance Based Increase (District A Rating) - \$600
 or Performance Based Increase (District B Rating) - \$300

179

Position	Level	Supplement Level		
		High	Med	Low
Dir. of Curr & CO Adm	B1	1	2	3
Director 1	C1	1	2	3
Principal 1	D1	1	2	3
Principal 2	D2	1	2	3
Asst. Principal 1	E1	1	2	3
Asst. Principal 2	E2	1	2	3
Supervisor 1	F1	1	2	3
Dir. of Operations	G	1	2	3
Business Manager	G	1	2	3
Asst. Bus. Manager	H	1	2	3
Director of HR	J	1	2	3

St. Martin Administrative Recommendations 2022-2023

Superintendent - Dr. John Strycker, Assistant Superintendent - David Baggett

Name	Total Days Worked	Position		Administrative Base		Supplemental Level			Total Salary
		Level	Recommended Position	Base	Base Amount	Level (H, M, L)	Code	Supplement Amount	
Carroll, Jenna M.	217	E2	UE Asst. Principal	AA		H	E21		
Gehrmann, Glenn O.	217	E1	HS Asst. Principal	AA		H	E11		
Holland, Regina L.	232	D1	HS Principal	AAA		H	D11		
Martino, Valerie	232	D2	UE Principal	AA		H	D21		
Miller, Mary L.	217	E1	HS Asst. Principal	AAA		H	E11		
Moran, Dr. Aldo A.	217	E2	MS Asst. Principal	AAAA		M	E22		
Myers, Dr. Brigette	217	E2	SMN Asst. Principal	AAAA		H	E21		
Parkman, April L.	232	D2	SMM Principal	AAA		H	D21		
Raynor, Amber L.	217	E1	HS Asst. Principal	AA		M	E12		
Savoy, Crystal	217	E2	MS Asst. Principal	AAA		M	E22		
Scarborough, Wilson S.	217	E1	HS Asst. Principal	AA		H	E11		180
Suarez, Dr. Lisa A.	232	D2	SMN Principal	AAAA		H	D21		
Vallo, Jillian M.	217	E2	SME Asst. Principal	AAAA		H	E21		
Whitehead, Susan N.	232	D2	SME Principal	AAA		H	D21		
Winstead, Kellie A.	217	E2	MS Asst. Principal	AAA		H	E21		



Superintendent Signature

1-5-22

Date



Assistant Superintendent

12/3/21

Date

*Administrative Base		
AAAA - Doctorate	1	\$76,375
AAA - Specialist	2	\$72,725
AA - Masters	3	\$69,075
A - Bachelors	4	\$60,965

* Plus Performance Based Increase (District A Rating) - \$600
or Performance Based Increase (District B Rating) - \$300

Position	Level	Supplement Level		
		High	Med	Low
Dir. of Curr & CO Adm	B1	1	2	3
Director 1	C1	1	2	3
Principal 1	D1	1	2	3
Principal 2	D2	1	2	3
Asst. Principal 1	E1	1	2	3
Asst. Principal 2	E2	1	2	3
Supervisor 1	F1	1	2	3
Dir. Of Operations	G	1	2	3
Business Manager	G	1	2	3
Asst. Bus. Manager	H	1	2	3
Director of HR	J	1	2	3



Croatian American Cultural Center
 159 Maple Street Biloxi, Mississippi 39530

Rental Request

Slavic Benevolent Association

- 1. Name of Requestor Karen Tootle/Vandœuvre High
- 2. Mailing Address 12424 Hwy 57
- 3. City/State/Zip Vandœuvre, MS 39515
- 4. Telephone 228-218-2269 228-826-4701
- 5. Type of Event VHS Prom
- Event Planner Karen Tootle
- Event Caterer _____
- 6. Number of Participants 300 - 350
- 7. Date of Event 4/21/2022
- 8. Start Time 8:00 pm
- 9. End Time 11:00 pm
- 10. SBA Benefit

11. Space Requested

		Rental Fee
Ballroom	<input checked="" type="checkbox"/>	<u>2500.00</u>
Lodge Hall	<input type="checkbox"/>	_____
Conference Room	<input type="checkbox"/>	_____
Insurance Fee	<input type="checkbox"/>	_____
Chair Fee	<input type="checkbox"/>	_____
Set Up		<u>150.00</u>
Sub Total		_____
Tax & Gratuity [9%]		<u>tax free</u>
Total Rental Fee		<u>2650.00</u>

12. Fee Schedule

Non-Refundable Deposit	\$500	Due with signed agreement
Balance of Rental Fee	<u>2650.00</u>	Due 30 days prior to event
Refundable Damage Deposit	_____	Due 30 days prior to event

Karen Tootle
 Signature of Requestor

9/15/21
 Date

13. Approval

 House Committee Approval

 Date

Paul [Signature]

**Slavic Benevolent Association
Croatian American Cultural Center**

Rental Agreement

It is agreed to comply with the terms and conditions of defined herein. It is further agreed to comply with federal and state laws, municipal ordinances and regulations in conjunction with the use of the facilities.

-Unless otherwise agreed upon, the function is considered over no later than four (4) hours from the start of the event. One (1) additional hour will be allowed for the exit of guests; removal of decorations and equipment; clean up of function space, tables and/or kitchen. Additional hours will be charged at a rate of \$100 per hour.

The Center in its entirety is a non-smoking facility. It is your responsibility to inform your guests that smoking in the Center is strictly prohibited.

KS 9/15/21
Initials and Date

Available for Your Use

Tables with chairs are provided for use inside the Center only. An Inventory List is provided. If anything over and above the existing inventory is required, it is solely your responsibility for the rental, payment, delivery, set-up and tear-down of those items.

You will be allowed use of the function space that is reserved starting at 8:00 A.M. on the day of the event for decorating and set up purposes. If the space is not rented on the day before, you are allowed four (4) hours for setup at no charge. Additional hours will be charged at rate of \$100 per hour. All setup must be scheduled and approved by Center manager. If additional time is required on the day before and the function space is not rented, an advance set up charge will apply (\$250 ½ day, \$500 full day).

KS 9/15/21
Initials and Date

Barbara

Catering

As of this date, there is an open food policy. You are allowed to contract with a Mississippi licensed and registered caterer on our **Preferred Caterers List**. If you select a caterer that is not on the list, it is your responsibility to advise your caterer in advance to provide the necessary state of Mississippi license and certification and sign a **Caterer's Agreement** for the event.

The caterer's kitchen area is available for heating, preserving, cooling and generally organizing the food for serving and the cleaning of utensils, etc.. A refrigerator and microwave oven is provided for catering use during your function. If additional space is needed, your caterer must bring their own coolers and ice to keep food cold and/or fresh. Deep fryers may not used inside the Center.

Ice for the function must be provided by you or your caterer. We provide for contracted bar service ice only. Plates, cups, dishes, cutlery, silverware, glasses, ice, chaffing dishes, napkins, pots, pans, plastic wrap, aluminum foil and any disposables must also be provided you or your caterer.

Chocolate fountains or red wine fountains are prohibited in the ballroom area. We will allow the use of clear liquid fountains in the ballroom area, including white wine.

The kitchen and function area must be left as clean and orderly as it was found. All caterers must bring heavy-duty trash bags for clean up. We require that all cans be double bagged in order to keep spills at a minimum while walking in the hallways. A dumpster is available outside the side banquet hall entrance doors.

Caterers are required to bus/clean tables during and after the function. This also includes all surfaces located throughout the Center where guests customarily leave plates, cups, napkins, etc.. Liquids may not be disposed of in garbage cans.

Unless otherwise agreed upon, supplies, equipment and rentals must be removed within one (1) hour after the end of the event. All leftover food items must be packed, wrapped or contained by your caterer prior to their departure from the Center. On-premise storage of leftover food is not provided. Arrangements for storage of leftover food must be made between the guest and the caterer prior to the event.

KS 9/15/21
Initials and Date

Entertainment

Bands and disk jockeys are allowed as long as they connect equipment to the proper circuits. Please tell them to bring extra extension cords. They must contact us prior to your event to ensure power availability. Unless otherwise agreed upon, all equipment must be removed within one (1) hour after the end of the event. Bands and disk jockeys must enter and exit through rear of the Center

KS 9/15/21
Initials and Date

Rambler

Alcoholic Beverages

This policy is in addition to applicable state and federal laws and applies to any function on Center premises. Alcoholic beverages may be served but NO alcoholic beverages may be sold unless appropriately permitted by the applicable state agency. No one under the age of 21 is permitted to consume, handle or serve alcoholic beverages even with permission of parents or guardians. Alcoholic beverages must be served only by bartender(s) approved by Center Manager. If alcoholic beverages are to be served, the serving table(s) will be set up at a location(s) agreed to by the Center manager.

Alcoholic beverages are to be distributed by individual servings. If bottles and/or glass containers are to be used in the Center, a waiver must be granted by the Center.

Because of the difficulties involved in assuring that persons do not become intoxicated and that those under 21 do not consume alcohol, BYOB (bring your own bottle) functions are not permitted. Alcoholic beverages are to be refused to anyone who appears intoxicated. There is to be a plan in place in the event that anyone appears to need transportation as a result of consumption of alcohol.

KS 9/15/21
Initials and Date

Decorating

No open flames are allowed in the Center. All candles must be contained in full glass enclosures. The flame cannot exceed past 2/3 of the glass container's height. Decorating is to be done with fireproof or fire-retardant materials. All decorations must meet Fire Codes.

Live flower petals strewn about are not allowed. Full floral arrangements are acceptable.

We do not allow rice or birdseed to be thrown. Chocolate candies, confetti, glitter and sand are also prohibited as table decorations. Bubbles and "environmentally friendly" wedding throws are acceptable outside of the Center only.

FIREWORKS and SPARKLERS are NOT ALLOWED in the Center or within exterior premises .

No items such as nails, tacks, tapes, or any material that will deface the finish, are to be used on walls, doors, beams, window casings or elsewhere. No decorations may be placed on glass windows.

KS 9/15/21
Initials and Date

Russell

Indemnity and Special Events Insurance

A Facility Usage/Indemnity Agreement is required.

Special events insurance may be required depending on event type. The current cost of coverage is \$100 and will be added to rental fee if required. Special Events Coverage Application is included.

KS 9/15/21
Initials and Date

Rentline

**Slavic Benevolent Association
Croatian American Cultural Center
159 Maple Street Biloxi, Mississippi 39530**

Facility Usage/Indemnity Agreement

User Name Karen Tottle / Vandœuvre High School
Mailing Address 12424 Hwy 57
City/State/Zip Vandœuvre MS 39565
Telephone 228-218-2269 228-826-4701

Purpose of Usage VHS Prom

Number of Participants 800

Date of Usage 4/2/2022
Start Time 8:00
End Time 11:00

It is hereby agreed between the **SLAVIC BENEVOLENT ASSOCIATION (SBA)** and the **USER**, that facility reserved on the above date and time, is for the above purpose only.

The **USER** agrees to accept responsibility for any loss or damage done to the facility, equipment and other SBA property, as a result of their use of the facility. The **USER** agrees to maintain order and control over persons in attendance, and to abide by all policies and procedures of the facility.

The **USER** agrees to protect, defend, hold harmless and fully indemnify the SBA for any claim or cause of action whatsoever arising out of or related to the usage, which takes place during the above date of usage. The **USER** further agrees to defend the SBA against any action that is brought against the SBA by the above named facility user and/or its employees, agents, partners, family members, students, customers, function attendees, guests, invitees, organizational members or associates, even if such claim arises from, the alleged negligence of SBA, its employees, agents or the negligence of any other individual or organization.

Signature of USER
Name of User (print)

Karen Tottle
Karen Tottle

Date

9/15/21

Signature of Witness
Name of Witness (print)

Dean Lepoma
Dean Lepoma

Date

9/15/21

Paula