

FORTENBERRY & BALLARD, PC
CERTIFIED PUBLIC ACCOUNTANTS

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 Public School District, as of June 30, 2021, and the respective changes in financial position thereof for the year then

JACKSON PUBLIC SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2021

Federal Granter/ Pass-through Granter/ Program Title/	Pass-through Entity Identifying Number	Catalog of Federal Domestic Assistance No.	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed-through the Mississippi Department of Education:			
Child Nutrition Ouster:			
School Breakfast Program	215MS326NI099	10.553	\$ 31,327
National School Lunch Program	215MS326NI099	10.555	1,304,534
COVID-19 - Summer Food Service Program for Children	215MS326NI099	10.559	11,405,329
Summer Food Service Program for Children	215MS326NI099	10.559	<u>400,251</u>
Total Child Nutrition Cluster			<u>13,141,441</u>
Fresh Fruit and Vegetable Program	215MS326L1603	10.582	<u>350,954</u>
Subtotal			<u>13,492,395</u>
Total passed-through the Mississippi Department of Education			<u>13,492,395</u>
Total U.S. Department of Agriculture			<u>13,492,395</u>
<u>O.S. Department of Defense</u>			
Direct Program:			
Reserve Officers' Training Corps			
Total U.S. Department of Defense			
<u>U.S. Department of Treasury</u>			
Passed-through the Mississippi Department of Education			
COVID-19 - Coronavirus Relief Fund	N/A	21.019	<u>7,383,471</u>
Total passed-through the Mississippi Department of Education			<u>7,383,471</u>
Total U.S. Department of Treasury			<u>7,383,471</u>
<u>U.S. Department of Education</u>			
Passed-through the Mississippi Department of Rehabilitation Services:			
Rehabilitation Services - Vocational Rehabilitation Grant 00.184 G EMC /P ion			

	2021	2020*	2019*	2018*
Revenues:				
Local sources	\$ 73,600,129	73,737,001	72,264,269	74,936,573
State sources	105,172,349	113,055,526	114,656,963	120,173,514
Federal sources	378,597	256,569	270,870	1,565,316
Sixteenth section sources	780,582	1,154,861	1,640,336	1,199,009
Total Revenues	179,931,657	188,203,957	188,832,438	197,874,412
Expenditures:				
Instruction	107,093,606	108,604,169	108,185,589	107,066,830
Support services	72,432,511	79,565,855	80,373,141	86,976,798
Noninstructional services	87,504	66,832	90,080	57,951
Sixteenth section	56,046	106,652	382,352	86,280
Debt service:				
Interest	75,122	173,896	192,166	155,285
Other	9,250	4,250	1,750	4,250
Total Expenditures	179,754,039	188,521,654	189,225,078	194,347,394
Excess (Deficiency) of Revenues over (under) Expenditures	177,618	(317,697)	(392,640)	3,527,018
Other Financing Sources (Uses):				
Insurance recovery	196,261	337,379	157,197	35,998
Capital assets issued				3,973,617
Payment to QZAB/QSCB debt escrow agent	(1,114,070)	(1,283,000)	(1,283,000)	(1,259,798)
Operating transfers in	2,968,176	5,276,094	5,605,230	2,381,006
Operating transfers out	(3,649,420)	(5,293,358)	(5,325,985)	(6,392,153)
Other financing uses	(263,038)		(612,835)	(1,102,703)
Total Other Financing Sources (Uses)	(1,862,091)	(962,885)	(1,459,393)	(2,364,033)
Net Change in Fund Balances	(1,684,473)	(1,280,582)	(1,852,033)	1,162,985
Fund Balances:				
Beginning of period, as previously reported	23,170,242			

FOR'TENBE RY&BALLARD, F>C
CERTIFIED PUBLIC ACCOUNTANTS

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

Superintendent and School Board
Jackson Public School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jackson Public School District as of and for the year ended June 30, 2021, which collectively comprise Jackson Public School District's basic financial statements and have issued our report thereon dated July 29, 2022. 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 ensure 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 ensure 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 disclosed the following instances of noncompliance with other state laws and regulations. Our findings and recommendations and your responses are as follows:

1048 GLUCKSf ADT ROAD, SUITE B
MADISON, MISSISSIPPI 391 10
TELEPHONE 601-992-5292 FAX60 1-992-2033

Finding 1

Criteria:

Section 37-39-21 Miss. Code Ann. (1972) provides that Purchasing Agent(s) are to be each covered under an individual bond and that all bonds must be filed and recorded in the office of the clerk of the chancery court of the county.

Condition:

Purchasing Agents were covered under a blanket bond and not individually.

Cause:

Procedures were not followed to

Response:

The District will strengthen internal procedures to ensure compliance with Section 31-7-305, MS Code Ann. (1972) to make payments to vendors timely.

Finding 3

Criteria:

Section 37-9-18, Miss. Code Ann. (1972) states "Superintendent of schools to furnish school board with financial statement of receipts and disbursements, investigations and audits, contracts and



Jackson Public 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? Yes.
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:

CFDA Numbers:	Name of Federal Program or Cluster
21.019	COVID-19 - Coronavirus Relief Fund
84.425D	COVID-19 - Elementary and Secondary School

Section II: Financial Statements Findings

The results of our tests disclosed the following findings related to the financial statements that are required to be reported by *Government Auditing Standards*.

Significant Deficiencies

Finding 2021-001

Criteria:

Purchases of goods and/or services should be properly approved prior to the payment for those goods and/or services. In addition, the individual(s) approving the initial purchase(s) should be different than the individual(s) vouching for the receipt of the goods and/or services, and different from the individual(s) processing the payment for those goods and/or services.

