Report to the Mississippi Legislature

FY 2021 Impact Report

PEER MISSISSIPPI

Joint Legislative Committee on Performance Evaluation and Expenditure Review

FY 2021 PEER Reports

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FY 2021 PEER Report Impacts

Impact: Medicaid's Non-Emergency Transportation Program

A Review of the Division of Medicaid's Non-Emergency Transportation Program (Report #644)

Senate Bill 2836, 2018 Regular Session, mandated that the PEER Committee review the Division of Medicaid's (DOM) non-emergency transportation (NET) program and deliver its report by January 1, 2019, and every two years thereafter. This is PEER's second review under this law and third overall NET review.

What is a NET program, and how does DOM administer its NET program?

A NET program is a program administered by DOM that provides rides to and from scheduled Medicaid-enrolled provider appointments. NET programs are mandatory for all states by the federal government per 42 Code of Federal Regulations Sections 431.53. DOM uses the private brokerage model to administer its NET program. DOM oversees the NET program administration and contracts with a private broker to run the daily operations of the program. The current NET broker is Medical Transportation Management, Inc. (MTM). MTM has served as the NET broker since 2013. MTM was awarded the most recent NET contract in 2018. NET brokers are responsible for serving as the intermediary between NET beneficiaries and transportation providers who transport the beneficiaries to their qualifying appointments.

How many individuals utilize the NET program?

There are currently an average of 5,925 NET utilizers per month and an average of 107,251 NET non-utilizers per month. Since the NET contract began in February 2019, the NET program has provided 885,983 rides with an average monthly ride total of 49,221 rides.

Did the 2018 NET procurement meet state procurement guidelines?

State procurement guidelines were updated to make competitive sealed bidding the preferred method of procurement unless it is not practical and advantageous. DOM used competitive sealed bidding (e.g., invitation for bid) when procuring the most recent NET contract in 2018. Using the invitation for bid, DOM reduced the price of the 2018 NET broker contract by 17.4% in comparison to the 2013 NET broker contract.

Did DOM reduce NET expenditures with the new payment methodology?

DOM transitioned from a firm and fixed rate to a utilization-based payment methodology for the 2018 NET broker contract. This new payment methodology has avoided costs to DOM by an average of $171,500 per month over the first 17 months of the 2018 NET broker contract compared to 17 months under the prior NET broker contract payment methodology.

PEER found that current contract costs through the first 17 months of the NET broker contract were as follows:

- 88.7% of payments covered NET-eligible beneficiaries that did not utilize NET services.
- 11.3% of payments covered NET-eligible beneficiaries that did utilize NET services.

Cost and Procurement Recommendations

- DOM should consider revising the scoring process in determining how it factors in the implementation cost component of the overall NET bid proposals for future NET broker procurements.
- Considering that approximately 88.7% of the total actual NET costs through the initial 17 months of the current NET contract covered payments for non-utilizing NET beneficiaries, DOM should consider the weight of the cost of non-utilizers per month in any proposals or bids in future NET procurements.

How does DOM hold MTM accountable?

PEER evaluated how DOM holds MTM accountable as the NET broker. In the NET broker contract, DOM places various performance and reporting standards that the NET broker is expected to comply with. Examples of these performance measures include: ensuring beneficiary wait times do not exceed 15 to 60 minutes depending on the trip type, scheduling and authorizing trips within 10 business days, and ensuring vehicles that provide NET trips meet compliance standards. DOM also uses the following measures to hold MTM accountable:

- Deliverable Reports: DOM requires MTM to submit 22 reports on a monthly basis to monitor MTM's performance as the NET broker.
- On-Site Field Audits: DOM personnel observe how NET drivers interact with beneficiaries and watch for various vehicle and driver standards.
- Beneficiary Satisfaction Surveys: MTM sends surveys to a random sample of NET beneficiaries who utilized the NET program to inquire about their level of satisfaction with NET services.
- Encounter Data: DOM ensures that the number of trips entered into its data management system is equal to the number of trips provided on the invoice from MTM.
- Corrective Action Plans: DOM can require MTM to create a plan outlining how it will improve performance in each deficient performance area.
- Liquidated Damages: DOM can assess liquidated damages and withhold these damages from NET broker payments if MTM is deficient in performance. Since the contract began in February 2019, DOM has charged $1,274,800 in liquidated damages.

How has COVID-19 affected the NET program?

Due to the COVID-19 pandemic, DOM granted MTM contractual waivers for certain performance provisions within seven sections of the NET broker contract. Examples of these waivers include:

- the removal of performance measures for beneficiary wait time;
- the allowance for NET drivers to sign trip logs on behalf of NET beneficiaries;
- the non-assessment of certain liquidated damages; and,
- the ability to inspect NET transportation vehicles using video and photographs.

The COVID-19 pandemic increased the overall number of Mississippians receiving Medicaid, thus increasing the number of eligible NET beneficiaries. This increase in NET beneficiaries led to increased contractual monthly payments to MTM. DOM pays $25 per month for each NET-eligible beneficiary who does not utilize NET services. Although more Medicaid beneficiaries were becoming eligible for NET services, they were not utilizing these services. From May 2020 through June 2020, the number of NET-eligible Medicaid beneficiaries increased by an average of 11,021 beneficiaries per month. This increase in the amount of $25 per month per non-utilizing NET beneficiary increased DOM's monthly payment to MTM for the same time frame by 7.5%.

Accountability and Other Recommendations

Opportunities exist for DOM to improve the overall accountability structure for operation of the NET program. Specific improvements that DOM could take to ensure they hold MTM accountable include:

- Establishing a formal process to verify the information that is provided by MTM in the monthly deliverable reports. DOM is currently highly dependent on accurate self-reported data by MTM regarding its performance.
- Establishing formal standard operating procedures and an audit checklist to conduct on-site field audits.
- Analyzing options to increase the response rate of the monthly beneficiary satisfaction survey to ensure the response rate provides sufficient feedback to both MTM and DOM.
- Establishing a formal process to track the beneficiary satisfaction survey responses and to compare these with the information provided in the monthly deliverable reports to identify any opportunities for improvement in NET services.

Further, DOM should use the results of these on-site field audits to measure the overall performance of MTM and NET operations.

Other Recommendations for the NET program include:

- Surveying non-utilizing NET beneficiaries to determine why these beneficiaries do not utilize NET services.
- Establishing a timeline to routinely assess liquidated damages in a more consistent manner since liquidated damages have not been assessed or collected since December 2019.

Implementation Actions

Based on PEER's recommendations, DOM has hired a Deputy for Accountability and Compliance and a Chief Security Officer. DOM planned to employ an experienced Director of Internal Audit effective December 1, 2020. With these individuals as well as DOM staff, the agency will be working to implement many strategic operational changes to improve the agency's efficiency and effectiveness, including many recommendations found in the report.

Impact: Charter Schools

FY 2020 Annual Report: Analysis of Funding for Mississippi Charter Schools and the Charter School Authorizer Board (Report #645)

Background

The Mississippi Charter School Authorizer Board (MCSAB), a state agency of seven appointed members, is the sole authorizing body for charter schools in the state and is responsible for oversight of the schools' operations. As of October 2020, the board has three staff members.

During the FY 2020 application cycle, MCSAB, with assistance from a team of independent evaluators, approved one application and denied two. SR1 College Preparatory and STEM Academy was approved to open a kindergarten through first grade school in Canton for the 2022-2023 school year.

During the 2019-2020 school year, six charter schools (five located within the boundaries of JPS, and one located within the boundaries of the Clarksdale Municipal School District) served 1,992 students.

In February 2020, MCSAB contracted with the National Association of Charter School Authorizers (NACSA) to conduct an evaluation of MCSAB's authorizing practices.

In September 2017, the U.S. Department of Education awarded a five-year, $15 million Charter Schools Program (CSP) grant to MCSAB to help expand the state's charter school sector. MCSAB has spent $1.75 million from the grant funds from FY 2018 through FY 2020, which is significantly less than what it had projected to spend by this time.

Report Conclusions

1. The current constitution of board members' staggered terms results in three board members rolling off at one time, potentially impacting the board's quorum requirement.
2. The Mississippi Department of Education (MDE) distributed Mississippi Adequate Education Program (MAEP) funding to charter schools at the same amounts it provided MAEP funding to the school districts in which those charter schools were located (before add-on program costs), in accordance with statute.
3. The local ad valorem pro rata calculation required by statute provides unequal shares between charter schools and the school districts.
4. FY 2020 was the second year the state funding formula for MCSAB provided enough funds to cover the operations of the board.
5. MCSAB's 3% fee revenues have increased at a greater rate than its expenditures. Therefore, PEER believes MCSAB may have achieved the financial stability to operate on less revenue.
6. MCSAB reimbursed the state general fund $1,069 for an unallowable travel expense PEER noted in last year's report. However, MCSAB paid two contractors without a contract in FY 2020.
7. MCSAB made improvements to the oversight of its federal Charter Schools Program grant and made progress in developing a solid board infrastructure.
8. MCSAB granted renewal to Midtown Public although it did not meet the performance framework requirements for renewal.

Recommendations

1. MCSAB should implement each of the recommendations NACSA provided in the NACSA Authorizer Evaluation Tool.
2. MCSAB should formally require all charter schools to adopt MDE's accounting manual for public schools.
3. MCSAB should, in order to protect its own interests regarding the expenditure of public funds, enter into personal services contracts with any individuals performing work for MCSAB, regardless of the amount.
4. MCSAB should continue its efforts to develop a solid infrastructure in which it can more effectively operate.
5. The Legislature should consider amending MISS. CODE ANN. Section 37-28-11 (1) (1972) to replace the 3% authorizer fee with funding from available funds; or, if the legislature chooses to keep the 3% fee, consider amending Section 37-28-11 (1) to allow MCSAB to receive up to 3% of annual per-pupil allocations.

6. The Legislature should, because MCSAB is defined as a state agency, consider enacting a separate appropriations bill for the board. Such a bill should contain the total amount of funds appropriated for the operations of the board and a total number of authorized full- and part-time positions.

Implementation Actions

The Charter School Authorizer Board is working to implement some of the recommendations found in the PEER report. The Board is working to review and revise the current Performance Framework; to align financial reporting to ensure ease, accuracy, and transparency with respect to the use of local, state, and federal funds; to develop an Office Management Manual to mitigate operational challenges in the event of staff turnover; and to support the enactment of a separate appropriations bill for the Charter School Authorizer Board.

Impact: Tourism Advertising Fund

FY 2020 Annual Report: A Review of the Mississippi Development Authority Tourism Advertising Fund (Report #646)

Section 1 of Senate Bill 2193 (2019 Regular Session), now codified as MISS. CODE ANN. Section 57-1-64.1 (1972), created the Mississippi Tourism Association Marketing Advisory Board (Advisory Board) to assist the Mississippi Development Authority (MDA) in the planning of initiatives for advertising and promoting tourism in Mississippi. Senate Bill 2193 authorized the Advisory Board to provide input and advice to MDA's Tourism Division on marketing and advertising planning and specified that the Advisory Board would have no executive powers at MDA.

Section 2, Subsection 23(a) of Senate Bill 2193 now codified as MISS. CODE ANN. Section 27-65-75 (23) (1972) requires a percentage of each month's sales tax collections from restaurants and hotels to be distributed to and deposited into the Mississippi Development Authority Tourism Advertising Fund (Fund). Specifically, the bill required a set percentage of such sales tax collections to be distributed as follows:

- For the period August 15, 2019, through July 15, 2020: 1% of total sales tax revenue collected from restaurants and hotels;
- For the period August 15, 2020, through July 15, 2021: 2% of total sales tax revenue collected from restaurants and hotels; and,
- From August 15, 2021, and each month thereafter, 3% of total sales tax revenue collected from restaurants and hotels.

MDA can make expenditures from the Fund, which consists of monies from any source designated for deposit into the fund, to pay costs associated with the purchase of Internet advertising and other promotional information and materials related to Mississippi tourism resources and activities.

Senate Bill 2193 also requires the PEER Committee to provide annual reports to the Legislature documenting the funds deposited into the Fund and a detailed record of how the funds are spent. During FY 2020, the Fund received approximately $3.2 million in restaurant and hotel sales tax revenue. Senate Bill 2193 also stated that revenue diverted to the fund could not be available for expenditure until February 1, 2020. In accordance with this requirement, Visit Mississippi—i.e., MDA's tourism bureau—accepted a proposal in May 2020 from Longwoods International to conduct a custom overnight visitation study for Visit Mississippi. The projected cost of the study was $39,500 to be paid from the Fund. MDA justified the expenditure because Visit Mississippi was preparing to launch a new tourism promotion campaign and needed visitor profile research to assist in that effort.

Given that MDA only expended $39,500 from the Fund during FY 2020 and the Fund had a balance remaining at the end of the fiscal year of $3,150,892, PEER questioned MDA staff regarding expenditures projected to be paid from the Fund in future fiscal years. According to MDA staff, projected tourism advertising and promotion expenditures to be paid from the Fund in FY 2021 include the following:

- a contract with a marketing firm experienced in digital advertising;
- a new public relations campaign encouraging out-of-state visitors to travel to Mississippi for its beaches, casinos, outdoor activities, and museums; and,
- an advertising matching grant program for local tourism marketing entities, such as convention and visitors' bureaus, chambers of commerce, and established tourism councils and commissions.

PEER made no recommendations as a result of its review of this program. PEER will continue to conduct the review annually and consider offering recommendations as warranted.

Impact: Emergency Powers Statutes During COVID-19

A Legal Analysis of Mississippi's Emergency Powers Statutes and Actions Taken During the COVID-19 Pandemic (Report #647)

Background

Mississippi law has always made provisions for addressing emergencies. Such laws have evolved incrementally since the beginning of the twentieth century with the laws initially focusing on emergencies involving riots, insurrection or military threats, and communicable disease epidemics. Since World War II, Mississippi's more recent emergency powers statutes have transitioned from the realm of civil defense to address a broader range of threats posed by natural, man-made, and technological emergencies. The Mississippi Wireless Information Network (MSWIN) is a land mobile radio trunked public safety communications network with 97% statewide mobile radio outdoor coverage and indoor coverage in critical buildings, such as courthouses. Due to its high cost and technical issues, the network does not provide statewide in-building coverage, which can pose a problem for emergency responders who typically work indoors (e.g., firefighters).

How Adequate are Mississippi's Emergency Laws?

Mississippi's laws address the following categories of emergency response, which are the categories found in other states' laws:

- findings, purposes, and policy;
- preparedness and planning;
- surveillance and detection;
- state of emergency and emergency declarations;
- special powers, such as acquisition and management of property;
- protection of persons; and,
- communication.

What are some Policy Concerns?

- The Governor's decision to declare an emergency is subject only to his own review every 30 days, while the Legislature has no formal role in the process.
- According to the National Conference of State Legislatures, 25 states provide the Legislature with the power to set an emergency declaration aside.
- Six states limit the duration of an emergency, giving the Legislature a role in the process of determining how the state should respond to the emergency.
- The COVID emergency has required the Governor to take actions that many never contemplated ever taking place.
- A good argument can be made that Mississippi should join the majority of states in giving the Legislature a stronger voice in emergency policy making.
- A broad grant of power without legislative oversight and assent could constitute an unconstitutional delegation of powers.
- Two executive orders appear to exceed the Governor's authority to suspend the operation of state laws. Executive Order 1499 suspended the requirements of several CODE sections requiring the appointment of members to certain boards and commissions. Executive Order 1504 suspended the application review and selection deadline for the position of the Director of the Public Utilities staff.

Recommendations

1. The Legislature should consider adopting a law such as the ones in Kansas or Utah that limit the duration of an emergency to a finite number of days, thereby requiring legislative action for any extensions.
2. The Legislature should amend MISS. CODE ANN. Section 33-15-5 (1972) to include within the definition of "natural emergency" the terms "epidemic" and "pandemic" to ensure that the Governor could invoke the

broadest emergency powers in the event of such occurrences.

3. The Legislature should enact laws to accomplish the following:

    - empower the Governor to direct, in certain instances, that local health care professionals be used to provide medical assistance in areas impacted by natural, man-made, or technological disasters and to address the licensure of out-of-state volunteer providers who come to Mississippi to assist in the wake of a disaster; and,
    - provide that the Mississippi State Department of Health may, in certain emergencies, take responsibility for human remains in local jurisdictions.

4. On a periodic basis, the Attorney General's office should conduct training sessions, in conjunction with the Mississippi Municipal League and the Mississippi Association of Supervisors, regarding the proper crafting of local emergency orders.

Impact: School Recognition Program

A Review of Mississippi's School Recognition Program (Report #648)

In recent years pay for performance has become a popular education reform. These reforms are popular because economic and management theories suggest that well-designed incentive pay programs could improve teacher effectiveness. In Mississippi, the Legislature has enacted legislation to address the issue of incentivizing teachers for students' academic performance. In 2006, the Legislature enacted the Mississippi Performance Based Pay plan, which was designed to reward certified teachers, administrators, and non-licensed personnel at individual schools showing improvement in student test scores. In 2013, the Legislature enacted the Pilot-Performance-Based Compensation System, which allowed teachers and administrators in four pilot school districts to receive additional compensation for improving instruction and student learning. In 2014, the Legislature enacted the School Recognition Program which established a financial award of $100 or $75 per pupil in average daily attendance for teachers in schools sustaining high performance or demonstrating exemplary performance by improving at least one letter grade in the state's accountability rating system.

Since the 2017 Regular Session, the Legislature has appropriated between $20 million and $28 million each year for the School Recognition Program Fund. Financial awards are disbursed to eligible school districts from this fund. Normally, assessment tests in the spring of one school year are used to determine district and school accountability ratings for the following school year with program award disbursement in the next fiscal year.

The program is a joint effort of the Mississippi Department of Education (MDE) and the individual districts and schools. Through annual instructions, MDE provides the general parameters of the program, in which school districts play an administrative role in paying award amounts, such as assisting schools in calculating amounts for eligible employees, preparing supplemental contracts, and obtaining local school board approval of the supplemental contracts.

Report Conclusions

- Since the creation of the School Recognition Program, the Legislature has appropriated a total of $98.6 million to fund the financial awards to public schools.
- Because statewide assessments were not administered in the spring of 2020 to determine accountability ratings for the 2020-2021 school year and because schools were allowed to retain their accountability ratings from the 2019-2020 school year, the Legislature will not have up-to-date accountability rating information on which to appropriate funds for the School Recognition Program to be disbursed during FY 2022.
- The School Recognition Program's enabling legislation does not mandate the Mississippi Department of Education's program implementation responsibilities and does not include a definition of "staff" eligible to receive a financial incentive payment.
- During FY 2018 and FY 2019, teacher committees within eligible schools used varying methodologies to identify recipients of School Recognition Program award money resulting in inequitable allocations of such money to employees. MDE's instructions for FY 2020 and FY 2021 deleted the use of teacher committees and required award money to be evenly distributed to eligible employees.
- While the financial awards provisions of MISS. CODE ANN. Section 37-19-10 have been implemented, a plan to reward high-performing teachers in low-performing schools has not been developed.
- Of the states analyzed by PEER that have school recognition programs mandated in state law, Mississippi is the only state that requires financial award funds to be used exclusively as salary supplements for teachers and staff.
- PEER identified at least three states with school recognition programs administered by the states' department of education. However, none of the states provide financial incentives to schools or teachers for being recognized for exemplary academic performance.

Recommendations

- The Legislature should consider amending MISS. CODE ANN. Section 37-19-10 (1972) to require MDE to promulgate rules and regulations for the administration of the School Recognition Program. For information purposes only, such rules and regulations should be provided to the chairs of the Senate and House Education committees by June 1 of each calendar year.

- If the intent of the Legislature is for certified employees of a school to be the only eligible recipients of School Recognition Program awards, the Legislature should consider amending Section 37-19-10 (4) by deleting the word staff and stating that the awards must be used for nonrecurring salary supplements for certified employees of the school receiving the financial award.
- If the Legislature intends to appropriate School Recognition Program award money during the 2021 Regular Session to be distributed during FY 2022, MDE staff should make a recommendation to the Senate and House Appropriation and Education committees regarding the basis on which to compute the amount needed for the award program since state assessments, which produce the schools' accountability ratings that have been the basis for the award amount in the past, were not conducted during the spring of 2020 due to the COVID-19 pandemic.
- MDE's rules and regulations should require each school receiving financial award money to post on its website the total amount of award money received by the school's certified employees and the reason for the receipt of such money—e.g., the school achieved an "A" accountability rating, etc.

Implementation Actions

MDE stated that it will continue to implement the programs enacted as directed by the Legislature.

Impact: Education Scholarship Account Program

2020 Statutory Review of Mississippi's Education Scholarship Program (Report #649)

In its 2015 Regular Session, the Legislature passed "The Equal Opportunity for Students with Special Needs Act," which directs the Mississippi Department of Education (MDE) to implement an Education Scholarship Account (ESA) program in the state on a phased-in basis. The program's purpose is to offer parents of special needs children financial assistance to place their children in a nonpublic school setting and receive other educational services that parents believe best meet the needs of their child. MISS. CODE ANN. Sections 37-181-5 et seq., outline the obligations of parents for participating in the program, MDE, and schools that enroll students with an education scholarship account.

For FY 2016 through FY 2018, the budget for ESA program was $9 million. Of this amount, MDE disbursed $4.8 million to parents and educational service providers and expended $309,939 for program administration. During FY 2018, 367 students participated in the ESA program and attended 96 nonpublic schools in Mississippi, Tennessee, and online. While some of the schools are designed to serve students with special needs, the majority are not aimed toward special needs students. As of June 29, 2018, 197 students were on the ESA waiting list. Because many of the ESA participants from the previous school year will continue to participate in the program, and the number of available education scholarships is limited, there are few available to new applicants. For the most recent lottery conducted in August 2018, MDE reported having 47 education scholarships available to award.

Was funding for the ESA program sufficient?

As the result of unused and partially used ESA funds in fiscal years 2017 and 2018, MDE disbursed only 70% of ESA funds available, while 30% lapsed and was returned to the State Treasury, as were the MDE's unused administrative funds that lapsed, in the amount of $230,061. The excess of funds indicates sufficient funding for the ESA program for those years. The Legislature set an ESA amount of $6,500 in state law for school year 2015-2016, with adjustments based on the Mississippi Adequate Education Program (MAEP) base student cost. For the three other states administering ESA programs in FY 2018—Arizona, Florida, and Tennessee—the amount of the ESA is equal to or 90% of the per-pupil amount the school district or school would have received for the ESA student. In Arizona and Florida, the ESA amount includes additional funds to account for students' special needs.

Recommendations:

- The Legislature should consider adjusting the ESA formula to align with MAEP.
- The Legislature should consider removing the lottery requirement and adding further prioritization of those on the ESA waiting list.
- The Legislature should consider allowing unused ESA funds to be reappropriated the following year.
- MDE should adopt comprehensive formal policies and procedures for the program to allow for more timely information regarding the status of ESAs.

How did participants utilize ESA funds?

In FY 2017 and FY 2018, participants used 94% of ESA funds on tuition expenses and 6% on non-tuition expenses (e.g., tutoring, educational services or therapies).

What is the fiscal impact on the state and home school districts as a result of the program?

For FY 2018, the State of Mississippi, through MDE, disbursed approximately $2 million to parents and educational service providers. As a result of ESA participants transferring out of school districts in order to receive ESA funds, the state reduced the amount of MAEP funds distributed to those districts in FY 2018 by $1.3 million. Therefore, the net added expense to the state for the ESA program for FY 2018 is $724,074. The fiscal impact on district expenditures resulting from an ESA student leaving the school district is immaterial compared to overall district expenditures. Any fiscal savings would be minimal, if any, due to the small number of students leaving a district.

Has the program been administered as effectively as possible?

The ESA program, as prescribed in the Equal Opportunity for Students with Special Needs Act, lacks the accountability structure needed to ensure that nonpublic schools enrolling ESA students meet statutory requirements, and that students with disabilities are receiving the services they need and progressing toward their special needs goals. The law currently prohibits the state from imposing any regulations on eligible schools. In November 2017, the U.S. Government Accountability Office released a report on "private school choice." For the four ESA programs operating in school year 2016–2017, the report showed that Arizona and Mississippi's ESA programs had fewer accountability mechanisms in place than Florida and Tennessee's ESA programs. Also, the MDE has not administered the ESA program as effectively as possible. For example, the MDE has not prioritized students with active individualized education programs (IEPs) on its waiting list for an ESA, as required by state law. In addition, PEER found two instances in which the MDE overpaid parents during a fiscal year, and identified missing documents needed to verify allowable expenses for reimbursement.

Recommendations

- The Legislature should consider directing the MDE to implement an accountability structure for the ESA program. By December 1, 2019, the MDE should submit to the Senate and House Education Committees recommendations for an accountability system through which the state can assess various aspects of the program.
- The Legislature should consider establishing an appeals process for parents and educational service providers.
- The Legislature should consider imposing additional requirements for tutoring organizations or private tutoring programs.
- The Legislature should consider providing a means for offering more immediate access to ESA funds.
- The MDE should improve in several areas regarding its administration of the ESA program.

Have parents and students been satisfied with the program?

Survey respondents indicated that they and their children were satisfied with the program and with the special needs services provided by the nonpublic schools. In addition, the respondents believed that their children had shown progress in achieving their special needs and academic goals through participation in the ESA program. Almost 50% of parents indicated that their child received more one-on-one attention due to smaller class size in nonpublic schools, which they believe better served their students' special needs.

Impact: Inmate Cost per Day

Mississippi Department of Corrections' FY 2020 Cost Per Inmate Day (Report #650)

MISS. CODE ANN. Section 47-5-1211 (1972) requires the cost per inmate day calculation to occur every two years, a certified public accountant certify the state cost per inmate day, and development of a current cost-based model for the calculation. The cost-based model method provides MDOC management with the ability to determine MDOC's costs for operating a specific prison facility, which can be used to negotiate with a potential private prison contractor to operate the facility with at least a 10% savings from MDOC's costs as required by statute. The state cost per inmate day calculation is based on a theoretical model facility utilizing MDOC actual costs and does not represent a system-wide cost to house an inmate in a state-operated facility.

For FY 2020, MDOC's cost per inmate day for the model facility totaled $50.63 as noted below:

Security Personnel	$20.66
Medical	11.23
Non-security Personnel	7.24
Food	3.04
Utilities	2.75
Subtotal: Operating Costs	*$44.92*
Parole Board	.09
All Other Costs*	5.62
Total Per Day Cost	$50.63

*Includes administrative costs and facility maintenance and management costs.

Impact: Agencies Being Exempted from Personnel Board Purview

Information Issue Brief: Effect of Agencies Being Exempted from Mississippi State Personnel Board's Purview (Report #651)

Background

In 1980, the Mississippi Legislature established the Mississippi State Personnel Board (MSPB) for the statewide coordination of public personnel administration. MSPB is responsible for maintaining a merit system, operating a classification and compensation system, tracking employee compensation expenditures, and providing for employee development, among other tasks. The Legislature empowered MSPB to function as a high control/high service personnel agency with the authority to enact considerable control over state agency resources and the compensation policies of the departments and agencies of state government. State agencies have complained that MSPB's centralized control limits their ability to dismiss employees who do not meet the expectations of their supervisors and impedes agency managers from rewarding the employees they count on to do the work of the agency. In 1988, the Mississippi Legislature began the practice of temporarily removing agencies from MSPB's purview on a case-by-case basis.

Why do Agencies Seek Exemptions from MSPB Purview?

Agencies believe they need greater flexibility in carrying out both compensation policy and their ability to remove or reassign staff without MSPB oversight or control; however, PEER was unable to identify the justification submitted to the Legislature by each agency as the basis for an exemption from MSPB purview.

State Agencies Evaluated

PEER reviewed legislation enacted by the Legislature during the 2010 through 2020 Regular sessions. This report addresses the impact Legislature-granted exemptions for this period have had on the budget and workforces of the following agencies:

- Mississippi Department of Marine Resources (MDMR);
- Mississippi Department of Education (MDE);
- Mississippi Department of Corrections (MDOC); and,
- Mississippi Department of Human Services (MDHS).

Is MSPB taking any action to address the topics of concern that drive agencies to seek exemption?

To address issues described in this report, and potentially limit agencies requesting exemptions from MSPB purview in the future, MSPB contracted with Kenning Consulting, Inc., to develop a new state classification and compensation system. The goal of the contract is to redesign the state's current system to create a new classification plan that provides flexible job descriptions that are up to date in terms of duties performed and minimum qualifications that will allow agencies to recruit and hire better qualified individuals. The new system also aims to provide a new compensation plan that offers flexibility to each agency while increasing the level of control the Legislature has on agency spending.

PEER Analysis

1. During its exemption, MDMR granted 174 salary increases (to 115 people), totaling approximately $331,000. MDMR also experienced separations at a rate higher than the agency's rate for the previous year.
2. During its exemption, MDE granted 382 salary increases (to 292 people), totaling approximately $2.3 million. The department also experienced separations at a rate higher than the agency's rate for the previous year.
3. During its first year of exemption, MDOC granted 1,061 salary increases (to 903 people), totaling approximately $2.3 million. During an extended exemption period (for the first six months), MDOC granted 361 salary increases (to 343 people), totaling approximately $872,000. MDOC also experienced separations at a rate lower than the agency's rate for the previous year.
4. During its four-year exemption from MSPB purview, MDHS experienced separations at a rate lower than the

agency's rate for the year previous to the exemption being granted. Additionally, MDHS's granted exemption from compliance with the minimum qualifications established for state service positions could create potential issues when the exempted positions return to MSPB purview.

5. MISS. CODE ANN. Section 25-9-127 (8) (1972) establishes measures for evaluation of action taken by agencies during granted exemptions from MSPB purview. PEER analysis found that no agency subject to these measures filed the reports required under the statute. Additionally, while exempt from MSPB purview, MDE hired one employee for a salary that was in excess of the maximum salary outlined in state law.
6. Prudent management dictates that prior to major changes in agencies' operations, management should develop strategies backed by detailed planning and analysis for any implemented changes. PEER was unable to identify the justification submitted to the Legislature by each agency as the basis for an exemption from MSPB purview. An agency-created "road map" could potentially be utilized as additional oversight for agency action during its granted exemption.

Conclusion

Although state law required agencies exempt from MSPB purview to provide annual reports detailing personnel actions taken while being exempted, PEER determined that agencies subject to this requirement—i.e., departments of Corrections, Human Services, and Child Protection Services—did not provide the required reports. Therefore, the Legislature had no metrics with which to determine the impact of the agencies being exempted from MSPB purview. In addition, for three of the agencies reviewed by PEER—i.e., departments of Marine Resources, Education, and Corrections—salary increases were not granted consistently within job classes while the departments were exempt from MSPB purview. PEER identified examples of employees in the same job class within the departments being given raises of different amounts and percentages of increase, which is contrary to the state's compensation plan.

Recommendations

1. To help assess the impact of any future legislative action granting state agencies exemption from MSPB purview, the Legislature should consider amending MISS. CODE ANN. Section 25-9-127(8) to include that exempted agencies should provide a copy of these reports to the PEER Committee, the MSPB, and the Legislative Budget Office.
2. The Legislature should consider requiring each requesting agency provide quantifiable measures showing what actions will be taken under the authority of the exemption to improve the operational efficiency and/or effectiveness of the agency.

Impact: MDOC Accountability Program Inventory

Issue Brief: Mississippi Department of Corrections Accountability Program Inventory (Report #652)

MISS. CODE ANN. Section 27-103-159 (1972) requires the development of an inventory of state agency programs/activities for use in the budgeting process, including estimated expenditures, FTEs (full-time equivalent employees), and identification of intervention programs. The Mississippi Department of Corrections (MDOC) began working with legislative staff in 2014 to create an accountability program inventory and provide a more detailed overview of its expenditures and staff responsibilities. MDOC expends over half of its financial resources on providing for the health and safety of inmates, maintaining the security of the state's prisons, and total costs of housing state inmates in private prisons and county-owned regional facilities. While expenditures on adult prison-based intervention programs account for less than two percent of MDOC's total estimated expenditures, research shows a high likelihood that the long-term return on dollars invested in well-run intervention programs, shown by high-quality research to be effective in reducing recidivism, will exceed costs, in some cases by large amounts.

Total MDOC Expenditures

MDOC's estimated expenditures totaled approximately $343.8 million in FY 2019 and approximately $348.5 million in FY 2020. By major objective, MDOC expended over half of its budget on contractual services, 58% ($199 million) in FY 2019 and 61% ($213 million) in FY 2020. MDOC's largest expenditures were for providing onsite medical care and housing state inmates in private prisons and county-owned regional facilities.

MDOC Intervention Program Inventory Expenditures

Mississippi's twenty-one adult correctional facilities housing state inmates reported approximately $11.3 million ($5.8 million in FY 2019; and $5.5 million in FY 2020) in total estimated direct program expenditures on prison-based intervention programs in FY 2019 and FY 2020. Expenditures on prison-based intervention programs accounted for less than two percent of MDOC's total estimated expenditures during both fiscal years. Approximately 46% of the total estimated direct program expenditures for prison-based intervention programs were on programs shown to be effective in reducing recidivism by high-quality research. However, it is not known whether these programs are being implemented with fidelity to program design. Also, expenditures for intervention programs with no known high-quality research supporting their effectiveness in reducing recidivism accounted for 54% of total intervention program expenditures. A majority of these expenditures were for life skills and various alcohol and drug abuse treatment programs.

There is wide variation in the intervention programs (e.g., cognitive behavioral therapy, vocational education, religious programs) offered by each of the state's twenty-one adult correctional facilities. Only one program, Restorative Justice, met the high standard of "evidence-based" research set forth in MISS. CODE ANN. Section 27-103-159 (1)(a) (1972). Six prison-based programs or program categories met the standard for high-quality research based on levels 3, 4, or 5 of the Maryland Scientific Methods Scale.

What steps can the state's adult correctional facilities take to improve the impact of adult prison-based intervention program dollars on reducing recidivism?

Move financial resources out of intervention programs with no known high-quality research on their effectiveness into programs that high-quality research shows to be effective in reducing recidivism. On an ongoing basis, evaluate the implementation of all programs supported by high-quality research to ensure programs are delivered with fidelity to the critical elements of program design. To achieve the monetized benefits that will accrue to the state and society from a reduction in recidivism, it is more effective to faithfully execute a few high-quality programs than to execute many high-quality programs poorly.

Selected Performance Measures Reported by MDOC in FY 2020

Average Prison Population in Mississippi

MDOC's prison population slightly declined from FY 2016 to FY 2020. The steepest decline occurred during April 2020, when COVID-19 began affecting the normal operations of government, including those of county jails and correctional facilities.

MDOC's Recidivism Rate

MDOC reported its recidivism rate, i.e., the percentage of prisoners re-incarcerated within 36-months of initial release. In FY 2020, MDOC reported a recidivism rate of 37.4%.

Violence in Mississippi's Prisons

As reported by MDOC, Mississippi's prisons were more violent in FY 2020.

Correctional Officer Vacancy Rate

MDOC has a large number of vacant correctional officer positions. In FY 2020, the vacancy rate for correctional officers at Parchman was 54%, higher than any other facility and an increase from the previous fiscal year.

Impact: State Park System

A Review of the Mississippi State Park System (Report #653)

Background

The Mississippi State Legislature created the Mississippi state park system in 1934. Since 1989, the Mississippi Department of Wildlife, Fisheries, and Parks (MDWFP) has overseen the park system through its Bureau of Parks and Recreation. The Mississippi state park system includes 25 state parks. Currently, there are 21 state parks operated by the Bureau of Parks and Recreation, 3 parks operated by other governmental entities, and 1 park repurposed for use by other MDWFP bureaus. The state park system employs 78 full-time employees and 50 contract workers.

Financial Challenges Facing the State Park System

From FY 2018 to FY 2020, state park operations generated a net loss of $3,758,079 when a general fund revenue is not included. State park operations are not self-sustaining without a general fund appropriation.

Data-Driven Decision Making

At present, MDWFP does not use available reservation data to guide either its maintenance or marketing efforts. By increasing utilization of reservation data, MDWFP could better inform its maintenance planning efforts and more strategically market underutilized amenities that represent good sources of revenue.

State Park Competition

Due to the multitude of state and federal camping opportunities in Mississippi existing outside of the state park system, 15 state parks have competition within a 15-mile radius, while 4 others have competition within a 30-mile radius.

Comparison to Neighboring State Park Systems

Neighboring state park systems employ more staff, operate more parks, and have more expenditures and self-generated revenues than Mississippi's state park system. However, these neighboring state park systems all have a dedicated revenue source (e.g., Arkansas' 1/8 of 1 cent sales tax diversion, Alabama's cigarette tax diversion) to support park maintenance and operations.

Conclusions

1. State park operations are unsustainable without an annual general fund appropriation.
2. State park staff levels have declined, and the park system relies heavily on contract workers.
3. The state park system's use of honesty boxes to collect general entrance fees results in a lack of accountability of such funds.
4. The state park system does not strategically prioritize maintenance projects despite readily available data.
5. The lack of a strategic marketing plan inhibits maximizing park visitation.
6. The state park system faces internal and external competition from other parks and camping options.

Recommendations

1. MDWFP should utilize data-driven decision-making to prioritize maintenance projects compiled within the annual State Parks Capital Needs document and the park maintenance booklet.
2. The Legislature should consider directing the Department of Finance and Administration Bureau of Building to perform an updated architectural needs study and cost assessment of the state park system.
3. MDWFP should identify areas within the Bureau of Parks and Recreation that are critical staffing needs, and consider efforts to increase the number of state park employees hired as FTE PINs rather than contractual workers.

4. MDWFP should develop and implement a formal strategic marketing plan to promote the state parks. MDWFP should continue to explore methods to promote the parks, including enhancing its online presence and tracking any changes in park attendance attributable to those efforts.
5. Given the potential for non-payment of entry fees as a result of the existing honesty box system at most of the state parks, MDWFP should determine whether the cost of replacing its current reservation system with staff and mechanical gate arms would be equivalent to, or less than, average honestly box systems.
6. In order to address declining general fund support and staffing levels, MDWFP should consider options to generate additional revenue and support existing park staff. Such options include, but are not limited to, upgrading the "MS State Parks" app, expanding upon public and private relationships to support the state park system, and considering contracting with private vendors for additional park amenities.
7. The Legislature could modify the current governing structure of the Mississippi state park system by removing it from the governance of MDWFP in order to strive to maximize the potential benefits of the state park system as a tourist attraction and outdoor recreational activity.

Implementation Actions

Based on PEER's report, the Mississippi Department of Wildlife, Fisheries, and Parks maintained that many things within the State Park System could be done differently and possibly better. However, the agency also stated in the response that until the Park System receives adequate funding to replace the aging infrastructure, the customer's experience will not change.

Impact: Public Employees’ Retirement System

2020 Update on Financial Soundness of the Public Employees’ Retirement System (Report #654)

The Public Employees’ Retirement System of Mississippi (PERS) is a defined benefits retirement plan for a majority of the employees (and/or their beneficiaries) of state agencies, counties, cities, colleges and universities, public school districts, and other participating political subdivisions. State law requires PEER to report annually to the Legislature on the financial soundness of PERS. The PERS Board receives actuarial reports annually and works with independent actuarial advisers to develop comprehensive models that are used to project the financial position of the various plans. These models include such components as investment return assumptions, wage inflation assumptions, retirement tables, and retiree mortality tables. Each of these components must work in concert with the others for the plan to maintain financial soundness. Underperformance in any one area can cause additional stress on other components of the plan and can lead to underperformance of the plan as a whole. In addition to annual actuarial valuations and projection reports, the PERS Board biennially reviews the actual experience of the various plans to expected experience for reasonableness, and adjust, as necessary, the assumptions used. This report also includes information on recent questions regarding whether or not a retiree may receive PERS benefits and simultaneously serve in the Legislature.

Actuarial Soundness

Although the PERS Board sets plan assumptions based on biennial experience studies, the plan’s actual experience (e.g., investment returns or mortality rates) is a product of environmental and demographic factors. Among all continued analyses, the areas of wage inflation, active and retiree member assumptions, and investment return assumptions may require particular attention.

Wage Inflation Assumptions

Over the past 5- and 10-year periods, the PERS actual average annual payroll increase has continued to remain below the actuarial model’s projected rate of wage increase (currently assumed at 3.00%). Although the PERS Board adopted changes based on its most recent experience studies (as of June 30, 2012; June 30, 2014; June 30, 2016; and, June 30, 2018), which help PERS’s actuarial assumptions align more closely with actual experience, continued analysis of variation between actual and assumed wage growth is warranted.

Active and Retired Employee Assumptions

From FY 2010 through FY 2020, the ratio of active members to retired members decreased by approximately 33%, driven by the increasing number of retirees and the decreasing number of active members. As a result of the decrease, the payroll of fewer active members must fund future pension obligations.

Investment Return Assumptions

The PERS Board has implemented a policy to reduce the PERS plan’s investment return assumption from its current rate of 7.75% to the actuary’s recommended rate of 7.50%, using future investment gains above the plan’s assumed returns. Since the implementation of this policy, the PERS investment returns have fallen short of the current assumed rate and the plan has not recognized any changes to its investment rate assumption. Because of the importance of investment gains as a source of revenue for PERS, experiencing lower than expected investment returns, either currently or in future periods, could be a source of stress on the plan.

PERS Funding Policy Metric Results as of June 30, 2020

Based on the results of the evaluation metrics in the funding policy, as of June 30, 2020, the plan has two metrics at yellow signal-light status (funded ratio and cash flow as a percentage of assets) and one metric at red signal-light status (actuarially determined contribution). According to the funding policy, a red result means that the PERS Board must consider making changes to the employer contribution rate.

In conformity with a red signal-light result in PERS's funding policy assessment, the plan's actuary has recommended the PERS Board consider amending the plan's employer contribution rate. Any change in the rate would be effective no earlier than July 1, 2022.

Issues with Retirees' Return to Work in the Legislature

This year's report also includes information pertaining to the issues surrounding retirees returning to work in the Legislature while also receiving retirement benefit payments from PERS.

In November 2018 and January 2019, the Attorney General issued opinions challenging PERS's regulations that prohibited retirees from concurrently serving in the Legislature and receiving benefit payments from the PERS System. Based on these opinions, the PERS Board amended its regulations, creating a path for retirees to serve while receiving benefits. These new regulations were made effective contingent on receiving approval from the IRS.

After requesting more information from PERS staff and tax counsel, Ice Miller, LLP, and the Attorney General's Office and tax counsel, the IRS declined to rule on PERS's regulation changes.

In order to protect the tax-deferred status of the plan, the PERS Board returned its regulation language to the language that was in place before the most recent change (language that considered Legislators as full-time employees and thus incapable of being part-time workers). This helps to protect the plan by reinstituting language that has been reviewed and approved by the IRS (most recently in July 2014).

Implementation Actions

PERS staff noted that "the PEER analysis also rightfully calls attention to areas that continue to be under review and consideration in the best interest of the membership and System."

Impact: School Districts' Revenue Sources and Expenditures

A Review of Mississippi School Districts' Revenue Sources and Expenditures for Fiscal Years 2016 through 2020 (Report #655)

Background

Each Mississippi public school district operates as a separate financial entity. School districts' funds come from state appropriations, local revenue, federal revenue, and other sources such as grants, donations from foundations, and debt issuance, such as bonds and loans. In this report, PEER focused on recurring revenue streams from state, local, and federal sources and did not include funding from grants, local foundations, loans, or bond issues because funding from these sources may vary widely from one school district to another.

PEER divided school districts' expenditures into seven major budget categories that represent the costs for the daily operations of school districts:

- instructional;
- administration;
- student support;
- plant operations;
- food services;
- transportation; and,
- other programs.

PEER excluded expenditures for bond debt service, loan payments, facility acquisition, and construction costs, which may vary widely from one school district to another.

School districts' funding from state, local, and federal sources totaled $23.8 billion from FY 2016 through FY 2020.

- 51% state funds ($12.1 billion)
- 35% local funds ($8.3 billion)
- 14% federal funds ($3.4 billion)

From FY 2016 through FY 2020 and after adjusting for inflation, funding per student from the state increased $75, local support increased $398, and federal support decreased $97 for a total increase of $376 per student.

When considering funding from sources over several years, it is important to take inflation into consideration. For example, school districts needed $107 in revenue in FY 2020 to have the same purchasing power as $100 in FY 2016. After adjusting for inflation, revenue per student from state, local, and federal sources increased $376 per student from FY 2016 through FY 2020.

The difference between $23.8 billion in revenues and $22 billion in expenditures does not equate to school districts making a $1.8 billion "profit" from FY 2016 through FY 2020.

From FY 2016 through FY 2020, school districts' revenue from state, local, and federal sources totaled $23.8 billion and expenditures in the daily operations categories totaled $22 billion, but this does not mean school districts retained the $1.8 billion difference. PEER's report focused on expenditures for the daily operation of school districts and excluded expenditures for debt service for bond issues and loan payments. However, the report includes revenue from local sources that would be directed towards debt payments.

Therefore, PEER cautions that assuming school districts have retained the $1.8 billion difference between the revenues and expenditures noted in this report would not be prudent. An examination of the financial records of each of the 146 public school districts in the state would be required to determine the change in the financial condition of the state's school districts and a review of this nature was outside the scope and purpose of this report.

COVID relief packages provide $2.5 billion for K-12 education.

The three national COVID relief acts (CARES, CRRSA, and ARP) provide school districts in the state $2.5 billion to address COVID's impact on education. Approximately $2.3 billion will be distributed to school districts based on the formulas of the federal Title I program. MDE may retain up to $252 million for:

- Emergency needs as determined by MDE - $126 million;
- Programs to address learning loss - $81 million;
- Summer enrichment programs - $16 million;
- After-school programs - $16 million; and,
- Administration expenses - $13 million.

School districts received $2.8 million in CARES funds in FY 2020.

Conclusions

During fiscal years 2016 through 2020, Mississippi's public school districts received approximately $23.8 billion from state, local, and federal sources. Of this amount, approximately $12.1 billion (51%) was from the state, approximately $8.3 billion (35%) was from local sources, and approximately $3.4 billion (14%) was from federal sources. From FY 2016 to FY 2020 and adjusted for inflation, expenditures in daily operational categories, such as instructional, student support, administration, and plant operations, increased $311 per student from $10,218 per student in FY 2016 to $10,529 in FY 2020. During this time, inflation-adjusted expenditures in the instructional category increased $208 per student.

Impact: Legislative Support

Legislative Assistance

PEER Committee rules state that PEER staff will provide assistance to any legislator or legislative committee upon request. During FY 2021, PEER staff completed 58 legislative assistance requests, ranging from simple information and data requests to more complex direct assistance on behalf of committees or subcommittees. The following list illustrates the types of assistance provided by PEER staff:

- Transportation and road information;
- PERS information;
- Medicaid information;
- State government purchasing;
- Education data analysis;
- State health insurance plan information; and,
- School bonds and pupil expenditures.

Appointee Background Investigations

Since 1977, Senate committees have routinely requested PEER staff to conduct background investigations of appointees to assess each appointee's compliance with statutory qualifications and general fitness to hold office prior to their consideration for advice and consent of the Senate. During FY 2021, PEER staff completed 77 background investigations of gubernatorial and other appointees named to state boards or commissions. Some of the more notable background investigations included appointees to the:

- State Board of Education;
- Information Technology Services Authority;
- Mississippi Lottery Corporation Board of Directors;
- State Board of Contractors;
- Board of Veterinary Medicine;
- Mississippi Home Corporation;
- State Parole Board; and,
- Selected state agency executive directors.

PEER Committee Staff

James A. Barber, Executive Director

Legal and Reapportionment
Ted Booth, General Counsel
Ben Collins
Barton Norfleet

Administration
Kirby Arinder
Stephanie Harris
Gale Taylor

Quality Assurance and Reporting
Tracy Bobo
Hannah Jane LeDuff

Performance Evaluation
Lonnie Edgar, Principal Analyst
David Pray, Principal Analyst
Jennifer Sebren, Principal Analyst
Kim Cummins
Jordan Dillon
Matthew Dry
Matthew Holmes
Drew Johnson
Billy Loper
Debra Monroe-Lax
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Meri Clare Ringer
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Ray Wright