



COPY

Ray Stelly, CPA
Polk County Auditor

POLK COUNTY
LIVINGSTON, TEXAS

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January 16, 2013

Dear Sir or Madame:

Attached you will find the scholastic calculation of student census for each school district and the allocation of the amounts to be received by each school district based on that allocation.

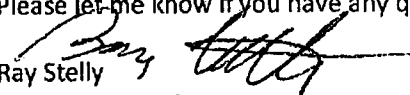
Now that the amount of permanent funds have been determined no doubt questions will arise with respect to the proper procedures and controls to be exercised by the commissioners court in transferring the funds to the school districts.

The Attorney General, in opinion JM-355, offers some guidance. In this opinion the Attorney General is asked if the commissioners court may "distribute ... to a school district upon the district's statement that it intends to make permanent improvements without first ascertaining whether or not permanent improvements will be made, and how much of the district's portion of the permanent school fund will be used in construction of the permanent improvements?"

The AG concluded that "it is within the commissioners court's duty as trustee to ascertain whether permanent improvements will be made and how much of the school district's portion of the permanent school fund will be used in the construction of permanent improvements before funds are distributed to school districts.

Therefore, I will recommend to the commissioners court that each school district be required to submit a proposed budget for spending the permanent fund amounts allocated to their respective district, a board resolution approving and binding the districts to use the money as proposed, and a agreement to allow the county auditor, if he so chooses, to examine school district records to confirm the expenditures were properly made.

Please let me know if you have any questions or concerns.


Ray Stelly
Polk County Auditor

CC: Dr. Darrell Myers, Superintendent, Livingston Independent School District
Lynn Redden, Superintendent, Onalaska Independent School District
Tom Bowman, Superintendent, Corrigan-Camden Independent School District

Jim Wise, Superintendent, Leggett Independent School District
Dianne Holbrook, Superintendent, Big Sandy Independent School District
Gyulene Robertson Ed. D., Superintendent, Goodrich Independent School District
Wayne Ivey, Superintendent, Chester Independent School District
John Thompson, County Judge, Polk County
Bob Willis, Commissioner Pct. One, Polk County
Ronnie Vincent, Commissioner Pct. Two, Polk County
Milton Purvis, Commissioner Pct Three, Polk County
Tommy Overstreet, Commissioner Pct. Four, Polk County
Lee Hon, District Attorney, Polk County

**Polk County Auditor's Office
 Permanent School Fund Allocation
 Scholastic Method**

	LJSD	OJSD	CCJSD	GISD	LegJSD	BSJSD	CJSD	Total
Scholastic Enrollment	4256	1018	1050	295	191	516	70	
%	0.575446187	0.13764197	0.14196863	0.0398864	0.0258248	0.06976744	0.0094646	100%
	1,371,912.72	328,150.18	338,465.31	95,092.63	61,568.45	166,331.52	22,564.35	2,384,085.17

2,396,940.80
 (12,855.63) Approximate Property Taxes
2,384,085.17

Prepared by Ray Stelly
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