FILED
JUN 12 2025
DAVID CREWS, CLERK
By _____ Deputy

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

UNITED STATES OF AMERICA	Criminal No. 4:25CR 99
v.	
MARIO D. WILLIS EARL JOE NELSON MONEKEA M. SMITH-TAYLOR a.k.a. MONEKEA M. SMITH	18 U.S.C. § 371 18 U.S.C. § 666(a)(1)(A) 18 U.S.C. § 641 18 U.S.C. § 666(a)(2) 18 U.S.C. § 2

The Grand Jury charges that:

INDICTMENT

COUNT ONE
Conspiracy to Embezzle by an Agent
of an Organization Receiving Federal Funds
(18 U.S.C. § 371)

At all times relevant to this Indictment:

General Allegations

1. Hollandale School District in Hollandale, Mississippi, was an organization as defined by Title 18, United States Code, Section 666 and received in excess of $10,000 in federal program funds in each one-year period relevant to this Indictment.

2. Clarksdale Municipal School District in Clarksdale, Mississippi, was an organization as defined by Title 18, United States Code, Section 666 and received in excess of $10,000 in federal program funds in each one-year period relevant to this Indictment.

3. Leake County School District, in Leake County, Mississippi, was an organization as defined by Title 18, United States Code, Section 666 and received in excess of $10,000 in federal program funds in each one-year period relevant to this Indictment.

4. MARIO D. WILLIS was the superintendent of Hollandale School District and as superintendent was an agent of Hollandale School District.

5. MARIO D. WILLIS was an owner and had access to the bank accounts of two different companies known as K&S Enterprises, LLC and ALM Brothers, LLC.

6. From on or about July 2019 to on or about May 2022, EARL JOE NELSON was the superintendent of Clarksdale Municipal School District and as superintendent was an agent of Clarksdale Municipal School District.

7. Beginning on or about October 2022, EARL JOE NELSON became the superintendent of Leake County School District and as superintendent was an agent of Leake County School District.

8. EARL JOE NELSON owned and controlled a company known as Ira Reed Consulting, Inc. and directly benefited from payments made to another company named N17 Group, LLC.

Conspiracy to Embezzle from School Districts

9. From on or about November 2021, and continuing until at least on or around June 2023, in the Northern District of Mississippi and elsewhere, the defendants, MARIO D. WILLIS and EARL JOE NELSON, did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly combine, conspire, confederate, and agree with each other, and with others known and unknown to the Grand Jury, with MARIO D. WILLIS and EARL JOE

NELSON, both being agents of an organization that received in excess of $10,000 in Federal program funds in each relevant one-year period, to embezzle, steal, obtain by fraud and intentionally misapply in excess of $5,000 in money that was under the care custody and control of Hollandale School District, Clarksdale Municipal School District and Leake County School District in violation of Title 18, United States Code, Section 666(a)(1)(A).

Manner and Means of the Conspiracy

10. It was part of the conspiracy that MARIO D. WILLIS and EARL JOE NELSON used their position as school superintendent to enter into reciprocal consulting contracts and generate reciprocal payments for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

11. It was part of the conspiracy that MARIO D. WILLIS used his position as superintendent to have Hollandale School District contract with Ira Reed Consulting, Inc. and N17 Group, LLC and generate payments to Ira Reed Consulting, Inc. and N17 Group, LLC for the personal benefit of EARL JOE NELSON for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

12. It was part of the conspiracy that EARL JOE NELSON used his position as superintendent to have Clarksdale Municipal School District and Leake County School District contract with K&S Enterprises, LLC and ALM Brothers, LLC and generate payments to K&S Enterprises, LLC and ALM Brothers, LLC for the personal benefit of MARIO D. WILLIS for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

Overt Acts

13. From on or about November 2021 to on or about June 2022, at the direction of MARIO D. WILLIS as superintendent, the Hollandale School District paid approximately $44,800 to Ira Reed Consulting, Inc. for the personal benefit of EARL JOE NELSON for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

14. From on or about January 2022 to on or about June 2023, at the direction of MARIO D. WILLIS as superintendent, the Hollandale School District paid approximately $49,600 to N17 Group, LLC for the personal benefit of EARL JOE NELSON for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

15. From on or about November 2021 to on or about May 2022, at the direction of EARL JOE NELSON as superintendent, the Clarksdale Municipal School District paid a total of approximately $25,400 to K&S Enterprises, LLC and ALM Brothers, LLC for the personal benefit of MARIO D. WILLIS for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

16. From on or about January 2023 to on or about May 2023, at the direction of EARL JOE NELSON as superintendent, the Leake County School District paid a total of approximately $23,500 to K&S Enterprises, LLC for the personal benefit of MARIO D. WILLIS for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

17. From on or about November 2021 to on or about May 2022, while MARIO D. WILLIS was the superintendent of the Hollandale School District and EARL JOE NELSON was

the superintendent of the Clarksdale Municipal School District, the Hollandale School District paid entities for the benefit of EARL JOE NELSON $25,400 and the Clarksdale Municipal School District paid entities for the benefit of MARIO D. WILLIS $25,400.

18. From on or about May 2022 to on or about October 2022, while MARIO D. WILLIS was the superintendent of the Hollandale School District and EARL JOE NELSON was not employed as a superintendent, the Hollandale School District paid entities for the benefit of EARL JOE NELSON $46,000 and EARL JOE NELSON withdrew $23,900 in cash from his bank accounts, almost exactly half of the amount paid by Hollandale School District.

19. From on or about December 2022 to on or about May 2023, while MARIO D. WILLIS was the superintendent of the Hollandale School District and EARL JOE NELSON was the superintendent of the Leake County School District, the Hollandale School District paid entities for the benefit of EARL JOE NELSON $23,000 and the Leake County School District paid entities for the benefit of MARIO D. WILLIS $23,500.

All in violation of Title 18, United States Code, Section 371.

COUNT TWO
Theft of Government Funds
(18 U.S.C. § 641)

20. The allegations contained in paragraphs 1 through 19 of Count One of this Indictment, are incorporated herein as though wholly set forth herein.

21. From on or about November 2021 to on or about November 2022, in the Northern District of Mississippi, the defendants, MARIO D. WILLIS and EARL JOE NELSON, aided and abetted by each other, did knowingly and intentionally steal, purloin, and convert to their own use goods and property of the United States, that is, Department of Education funds that had been

provided to the Hollandale School District and the Clarksdale Municipal School District, with a value exceeding $1,000 in violation of Title 18, United States Code, Section 641.

COUNT THREE
Receiving a Bribe as an Agent of an
Organization Receiving Federal Program Funds
(18 U.S.C. § 666(a)(1)(B))

22. The allegations contained in paragraphs 1 through 19 of Count One of this Indictment, are incorporated herein as though wholly set forth herein.

23. At all times relevant to this Indictment, Monekea M. Smith-Taylor was a full-time school teacher in the St. Louis, Missouri area.

24. Monekea M. Smith-Taylor owned and controlled a company known as Erudition Consulting Company, LLC.

25. From on or about June 2021 to on or about May 2023, while MARIO D. WILLIS was the superintendent of the Hollandale School District, the Hollandale School District paid approximately $250,902 to Erudition Consulting Company, LLC for consulting services at a fraudulently inflated rate of payment and for consulting services that were not actually provided.

26. Monekea M. Smith-Taylor paid a portion of the funds received by Erudition Consulting Company, LLC back to MARIO D. WILLIS in the form of a cash kickback in return for the consulting contract with the Hollandale School District.

27. From on or about June 2021, and to on or about May 2023, in the Northern District of Mississippi, the defendant, MARIO D. WILLIS, as an agent of the Hollandale School District, aided and abetted by others known and unknown to the Grand Jury, did knowingly and intentionally corruptly accept and agree to accept a thing of value from Monekea M. Smith-Taylor,

intending to be influenced and rewarded in connection with business, transactions and a series of transactions of an organization, that is, the Hollandale School District, involving $5,000 or more in violation of Title 18, United States Code, Sections 2 and 666(a)(1)(B).

COUNT FOUR
Paying a Bribe to an Agent of an
Organization Receiving Federal Program Funds
(18 U.S.C. § 666(a)(2)(B))

28. The allegations contained in paragraphs 1 through 19 of Count One and 22 through 27 of Count Three of this Indictment, are incorporated herein as though wholly set forth herein.

29. From on or about June 2021, and to on or about May 2023, in the Northern District of Mississippi, the defendant, MONEKEA M. SMITH-TAYLOR a.k.a. MONEKEA M. SMITH, aided and abetted by others known and unknown to the Grand Jury, did knowingly and intentionally corruptly give, offer and agree to give a thing of value to Mario Willis, an agent of the Hollandale School District, with intent to influence and reward Willis in connection with business, transactions, and a series of transactions of the Hollandale School District involving a thing of value of $5,000 or more in violation of Title 18, United States Code, Sections 2 and 666(a)(2).

FORFEITURE NOTICE

The allegations contained in Counts One through Four of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeitures pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c).

Upon conviction of the offenses in violation of Title 18, United States Code, Sections 641 and/or 666 set forth in Counts One through Four of this Indictment, the defendants, MARIO D.

WILLIS, EARL JOE NELSON, and MONEKEA M. SMITH-TAYLOR a.k.a. MONEKEA M. SMITH shall forfeit to the United States of America, pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), any property, real or personal, which constitutes or is derived from proceeds traceable to the offenses.

If any of the property described above, as a result of any act or omission of the defendants:

a. cannot be located upon the exercise of due diligence;

b. has been transferred or sold to, or deposited with, a third party;

c. has been placed beyond the jurisdiction of the court;

d. has been substantially diminished in value; or

e. has been commingled with other property which cannot be divided without difficulty,

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

The United States hereby gives notice that it reserves its right to seek forfeiture from each defendant in the form of a personal money judgment.

All pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c).

A TRUE BILL

/s/ Signature Redacted
FOREPERSON

CLAY JOYNER
UNITED STATES ATTORNEY