

# A FY 2023 Comparative Review of 50 Mississippi School Districts: Finance and Supply Chain Programs

A Report to the Mississippi Legislature

Report #719 – Volume I

July 29, 2025



# PEER Committee

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Robin Robinson, Vice-Chair

Chad McMahan, Secretary

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Kevin Blackwell

Scott DeLano

Dean Kirby

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James F. (Ted) Booth

## About PEER:

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker of the House and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U.S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of the PEER Committee, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, the agency examined, and the general public.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.



# Joint Legislative Committee on Performance Evaluation and Expenditure Review

PEER Committee

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P.O. Box 1204 | Jackson, Mississippi 39215-1204

## Representatives

Kevin Felsher  
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Tracy Arnold

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July 29, 2025

Honorable Tate Reeves, Governor

Honorable Delbert Hosemann, Lieutenant Governor

Honorable Jason White, Speaker of the House

Members of the Mississippi State Legislature

On July 29, 2025, the PEER Committee authorized release of the report titled  
***A FY 2023 Comparative Analysis of 50 Mississippi School Districts: Finance  
and Supply Chain Programs (Volume I).***

## Senators

Robin Robinson  
Vice Chair

Chad McMahan  
Secretary

Kevin Blackwell

Scott DeLano

Dean Kirby

Charles Younger

Vacant

A handwritten signature in dark ink that reads "Kevin W. Felsher".

Representative Kevin Felsher, Chair

## Executive Director

James F. (Ted) Booth

**This report does not recommend increased funding or additional staff.**

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**CONCLUSION:** A review of the finance and supply chain programs for 50 Mississippi school districts in FY 2023 showed opportunities for districts to strengthen their programs and increase efficiency. For example, eleven reporting districts lack a formal strategic plan, and 10 districts do not provide monthly financial status reports to district and department administrators. There was also wide variance in the performance of districts in key areas such as payroll processing costs and accounts payable department costs, suggesting that districts have room for improvement. As a whole, reporting districts performed favorably compared to regional and national peers in certain areas (e.g., accuracy of payroll processing), while districts underperformed in other areas (e.g., time to process invoices and number of invoices processed per payroll FTE).



## BACKGROUND

In FY 2025, PEER received funding to contract with Glimpse K12 (now Level Data) to conduct a comparative review of 50 school districts. This report focuses on one of six non-instructional areas of review—finance and supply chain (Volume I). Other non-instructional reports include:

- Human Resources (Volume II);
- Information Technology (Volume III);
- Nutrition (Volume IV);
- Operations (Volume V); and,
- Transportation (Volume VI).

## KEY FINDINGS

- **Of 47 districts reporting, 11 (23%) did not have a formal strategic plan.**  
Strategic planning is crucial for managing district resources.
- **Of 47 districts reporting, 10 (21%) did not provide monthly financial status reports to district and department administrators.**  
Sharing financial information monthly promotes transparency, accountability, and informed decision-making.
- **COVID-19 relief funds impacted district budgets in FY 2023 and impacted districts' abilities to achieve precision in their revenue and expenditure projections.**  
Despite this, reporting districts performed better than regional peers in their projections.
- **As a whole, reporting districts performed better than regional peers in the accuracy of paycheck processing and had less costs associated with worker's compensation.**
- **There was wide variation in districts' performance on key indicators in the area of finance, suggesting that many districts have room for improvement.**
  - Payroll department costs per \$100,000 of payroll ranged from \$91 in Starkville Oktibbeha to \$1,282 in Nettleton.
    - In reporting the number of FTEs responsible for payroll processing, some districts might not have considered employees' involvement in other roles, or districts might have estimated FTEs. In these instances, the cost calculations could be inaccurate. District should accurately capture these costs.
  - Paychecks processed per payroll department FTE per month ranged from 131 in Coffeeville to 970 in Starkville Oktibbeha.
    - The reporting districts' 352.5 median figure for paychecks processed per payroll department FTE per month is below the regional peer average of 454 and well below the national peer range of 1,175 to 2,438, suggesting opportunities for improvement in payroll administrative costs.

## Performance on Key Indicators for Supply Chain Management

- There was wide variation in reporting districts' performance on key indicators in the area of supply chain management. In some cases, reporting districts underperformed regional and national peers, suggesting that many districts have room for improvement.
  - Accounts payable department cost per \$100,000 of revenue ranged from \$45 in Jones to \$487 in East Jasper, which is over eight times the upper end of the national peer range of \$57.
  - As a whole, reporting districts took longer to process an invoice (25 days on average) than regional and national peers, although there was wide variation among districts.
  - As a whole, reporting districts processed a lower number of invoices per accounts payable department FTE than regional and national peers.

### Issues with Data

Some districts were unable or failed to provide critical information needed to assess their performance on key indicators. For example, one district reported approximately only \$526,000 in annual payroll for 98 district employees, which led to the district's information being excluded from exhibits that used payroll information. This lack of accurate information inhibited this review and inhibits a district's ability to effectively manage its finance and supply chain programs.

### Cost Savings

Based on FY 2023 data reported, 36 districts could realize annual projected potential savings of up to approximately **\$1.4 million** by reducing payroll costs and worker's compensation costs and savings of up to **\$437,185** by reducing accounts payable costs.

See Exhibit 23 on page 52 for a summary of potential cost savings in reporting districts.

Each district's administration should carefully review the data and recommendations in light of the particular circumstances of the district.

## SUMMARY OF RECOMMENDATIONS FOR DISTRICTS

1. In FY 2026, each district superintendent, in consultation with the district's finance and supply chain personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost-savings. Such recommendations include but are not limited to:
  - a. Achieving more precise estimates of revenues and expenditures;
  - b. Providing monthly financial status reports to district administration and department leaders;
  - c. Creating and updating a formal strategic plan that incorporates goals, objectives, and action steps;
  - d. Accurately calculating payroll processing costs;
  - e. Reducing workers' compensation costs (e.g., via safety training and risk assessments);
  - f. Adopting and tracking competitive procurements; and,
  - g. Assessing the viability of utilizing purchasing cards (i.e., p-cards).
2. For districts that were unable to provide certain information during this review pertaining to their finance or supply chain programs (or provided questionable data), relevant district personnel should begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide an annual report to the district superintendent regarding the status of the finance and supply chain programs using the measures included in this review.

### A FY 2023 Comparative Review of 50 Mississippi School Districts: Finance and Supply Chain (Volume I)

For more information, contact: (601) 359-1226 | P.O. Box 1204, Jackson, MS 39215-1204  
Representative Kevin Felsher, Chair | James F. (Ted) Booth, Executive Director



# A FY 2023 Comparative Analysis of 50 Mississippi School Districts: Finance and Supply Chain Programs (Volume I)

## Restrictions

This review is a continuation of previous studies conducted by Glimpse K12 (now Level Data<sup>1</sup>) of Mississippi school districts' operational programs and expenses. (See additional information on these previous studies in the Introduction on page 2.) For this review, Level Data selected 50 additional Mississippi school districts of varying sizes (based on student enrollments), geographic regions, and accountability ratings. Appendix A on page 63 lists the districts included in this review.

Level Data provided this report to the PEER Committee based on data and extrapolated information provided by the school districts for school year 2022-2023 (i.e., FY 2023). Level Data did not independently verify the data or information provided by the districts or their programs. If the districts choose to provide additional data or information, Level Data reserves the right to amend the report.

All decisions made concerning the contents of this report are understood to be the sole responsibility of any organization or individual making the decision. Level Data does not and will not in the future perform any management functions for any organizations or individuals related to this report.

This report is solely intended to be a resource guide.

*PEER staff contributed to the overall message of this report and recommendations based on the data and information provided by Level Data. PEER staff also provided quality assurance and editing for this report to comply with PEER writing standards; however, PEER did not validate the source data collected by Level Data.*

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<sup>1</sup> In FY 2024, Level Data acquired Glimpse K12, which is referenced in previous PEER reports.

# Introduction

School district administrators are responsible for spending millions of dollars annually on instructional and operational expenses. While operational expenses could be viewed as a secondary concern to instructional expenses, operational costs could escalate, possibly unnecessarily, without proper oversight and monitoring.

As noted previously, this report is one of a series of reports that provide decisionmakers with comparative data regarding selected Mississippi school districts' key operational programs and associated costs (i.e., human resources [HR], transportation, operations, nutrition, information technology, and finance). Mississippi has a total of 138<sup>2</sup> school districts. To date, Level Data has collected and analyzed the following data sets from Mississippi's districts:

Number of School Districts	Period of Data Collected	Name of Data Set for PEER Purposes	Reporting of Analysis Results*
30 districts	FY 2022	Cohort 1	Published in PEER Reports #690a through #690f.
	FY 2023	Cohort 2	Not published in separate PEER reports. However, selected Cohort 2 data was combined with selected Cohort 3 data in PEER Reports #703i through #703vi.
50 districts	FY 2023	Cohort 3	Published in PEER Reports #703i through #703vi.**
50 districts	FY 2023	Cohort 4	Published in this report.***
8 districts	FY 2023 (projected)	Cohort 5 (projected)	Projected to be published in PEER reports in 2026.

\*Appendix A in each respective report lists the districts that were included in the analysis for that report.

\*\*In order to represent a more complete data set and provide a better sense of the true state median, Level Data combined selected FY 2023 data from Cohorts 2 and 3 to calculate medians and performance quartiles for the exhibits in these reports.

\*\*\*In order to represent a more complete data set and provide a better sense of the true state median, Level Data combined selected FY 2023 data from Cohorts 2, 3, and 4 to calculate medians and performance quartiles for the exhibits in these reports.

After the final review of the remaining eight districts in FY 2026, Level Data will have collected FY 2023 data for all 138 traditional public school districts in Mississippi. By collecting data from a single fiscal year for all school districts, Level Data will be able to calculate medians and performance quartiles for the entire state on each performance measure. As a result, district administrators will have the comparative data for their districts to identify which operational areas potentially need improvement and which areas demonstrate effectiveness and/or efficiency.

For the analysis for this report, Level Data selected 50<sup>3</sup> of Mississippi's districts with a range of characteristics, including geographic location, enrollment, and grades based on the statewide accountability system to provide data on their

<sup>2</sup> This number does not include Mississippi's public charter school districts.

<sup>3</sup> Appendix A on page 63 lists the districts selected for this review. Although 50 districts were selected, only 49 districts provided the requested information (i.e., benchmark data and performance data), either in part or in full. Aberdeen did not provide information for this review.

operational functions and then analyzed data regarding their finance and supply chain programs and expenses. The districts selected for review in this analysis were not included in previous PEER reports on finance and supply programs and expenses (PEER Reports #690a and #703i).

This report presents FY 2023 data reported by school districts regarding benchmarks (e.g., development of a formal strategic plan) and performance indicators (e.g., fund balance as a percent of operating expenses). The report also provides some regional and national averages as a basis for comparison. Appendix B on page 65 provides data for all 50 districts selected for this review. Appendix C on page 68 provides FY 2023 finance and supply chain benchmark data and performance indicators for the districts that reported information.

School district administrators should use the information in this report to determine areas for improvement and to make informed decisions regarding their districts' operations.

# Conclusions Regarding Districts' Collection of Benchmark Data for Use in Managing Finance and Supply Chain Programs

Benchmarking is the process of comparing and measuring different organizations' activities. Districts can use benchmark data, combined with key performance indicators, to gain insight in identifying best practices and opportunities for improvement and cost reductions. This report surveyed districts' reporting of the following benchmark data:

- development of a formal strategic plan; and,
- monthly reporting of district financial information.

Forty-seven of the 50 districts reviewed provided benchmark information pertaining to finance and supply chain.<sup>6</sup>

## Development of a Formal Strategic Plan

**Of the 47 school districts reporting FY 2023 benchmark data, eleven (23%) did not have a current formal strategic plan. Such plans are essential for districts in achieving their long-term goals.**

Strategic planning in school districts is crucial for establishing goals, improving student achievement, engaging stakeholders, adapting to change, and fostering accountability. Strategic planning from a finance perspective is important for school districts, as it supports budgeting and resource allocation, ensures long-term financial stability, facilitates revenue generation opportunities, facilitates debt management and capital planning, promotes performance measurement and accountability, and encourages collaboration and communication among stakeholders. By aligning financial decisions with strategic goals, school districts can effectively manage their resources and optimize financial outcomes. Such planning provides a structured approach to guide schools toward excellence and ensures a focus on long-term success.

Of the 47 districts reporting FY 2023 benchmark data pertaining to strategic planning, eleven (23%) did not have a current formal strategic plan. These districts were Benton County, Calhoun, East Jasper, Forest, Greenwood Leflore, Ocean Springs, Pontotoc County, Richton, Scott, South Pike, and Webster.

## Monthly Reporting of District Financial Information to Leaders

**Of the 47 school districts reporting FY 2023 benchmark data, 10 (21%) did not provide monthly financial status reports to functional department leaders. Without this information, department leaders may not have had the information they needed to make informed decisions.**

Sharing department-level financial information monthly within a school district promotes transparency, accountability, informed decision-making, collaboration, compliance, and effective communication. It helps ensure responsible financial management and the efficient use of resources, ultimately benefiting the students and the entire school community. The assessment team recommends that districts share department-level financial information monthly, at minimum.

Of the 47 districts reporting FY 2023 benchmark data within the current cohort pertaining to reporting of financial information, 10 (21%) did not provide monthly financial status reports to functional department leaders, which limited the information they had to make informed decisions. Of the 10 that did not provide monthly reports, three districts provide

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<sup>6</sup> The finance and supply chain departments at Aberdeen, North Tippah, and West Tallahatchie did not provide benchmark data.

reports over a longer period of time (i.e., quarterly or annually) and three districts reported that leaders have access to financial information at any given time. The remaining four districts provide financial reports to leaders upon request.

## Conclusions Regarding Districts' Collection of Key Performance Indicators for Use in Managing Finance and Supply Chain Programs

Key performance indicators in finance and supply chain include districtwide effectiveness measures such as paycheck errors per 10,000 paychecks processed and indicators that focus on the districts' finance and supply chain departments. It is essential to consider all key performance indicators together; one indicator should not be viewed as an overall performance measure by itself.

This study included a review of the following key performance indicators in the area of finance:

- debt service costs as a percentage of district revenue;
- fund balance as a percentage of operating expenses;
- adopted budget as a percentage of actual expenses;
- final budget as a percentage of actual expenses;
- final budget as a percentage of actual revenue;
- paychecks processed per payroll staff FTE per month;
- payroll department costs per \$100,000 of payroll;
- payroll department cost per paycheck;
- paycheck errors per 10,000 paychecks processed;
- paychecks direct deposited;
- workers' compensation cost per \$100,000 in payroll spending; and,
- workers' compensation cost per employee.

This study also included a review of the following key performance indicators in the area of supply chain:

- accounts payable cost per \$100,000 of district revenue;
- accounts payable cost per invoice;
- average number of days to process invoices;
- number of invoices processed per accounts payable department FTE per month;
- percentage of payments voided;
- percentage of purchases made with purchasing cards;
- procurement department costs per \$100,000 of district revenue;
- costs per purchase order;
- procurement savings percentage; and,
- competitive procurement percentage.

Forty-seven of the 50 districts reviewed provided the above-listed performance data for FY 2023, either in full or in part.<sup>7</sup>

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<sup>7</sup> The finance and supply chain departments at Aberdeen, South Pike, and Webster did not provide performance data.



## Debt Service Costs as a Percentage of District Revenue

For the 44 districts reporting debt for FY 2023 within the current cohort, the 0.9% median of debt service as a percentage of district revenue was below the regional peer average of 3.4% and the national peer range of 4.3% to 9.3%. Thus overall, districts in this cohort had less debt service costs as a percentage of district revenue than did regional and national peers.

When considering debt service costs as a percentage of district revenue, stakeholders should keep in mind that each district's needs and circumstances differ and therefore the use of debt service varies accordingly. For example, a district with older facilities may have a greater need for debt to renovate or construct new facilities than a district with newer facilities. Also, a district that is experiencing growth and overcrowding has a greater need for new facilities than a district with level or declining enrollment. Finally, district administrators must consider local taxpayers' willingness to approve long-term bonds to finance large renovation and/or construction projects that will impact a district's debt situation.

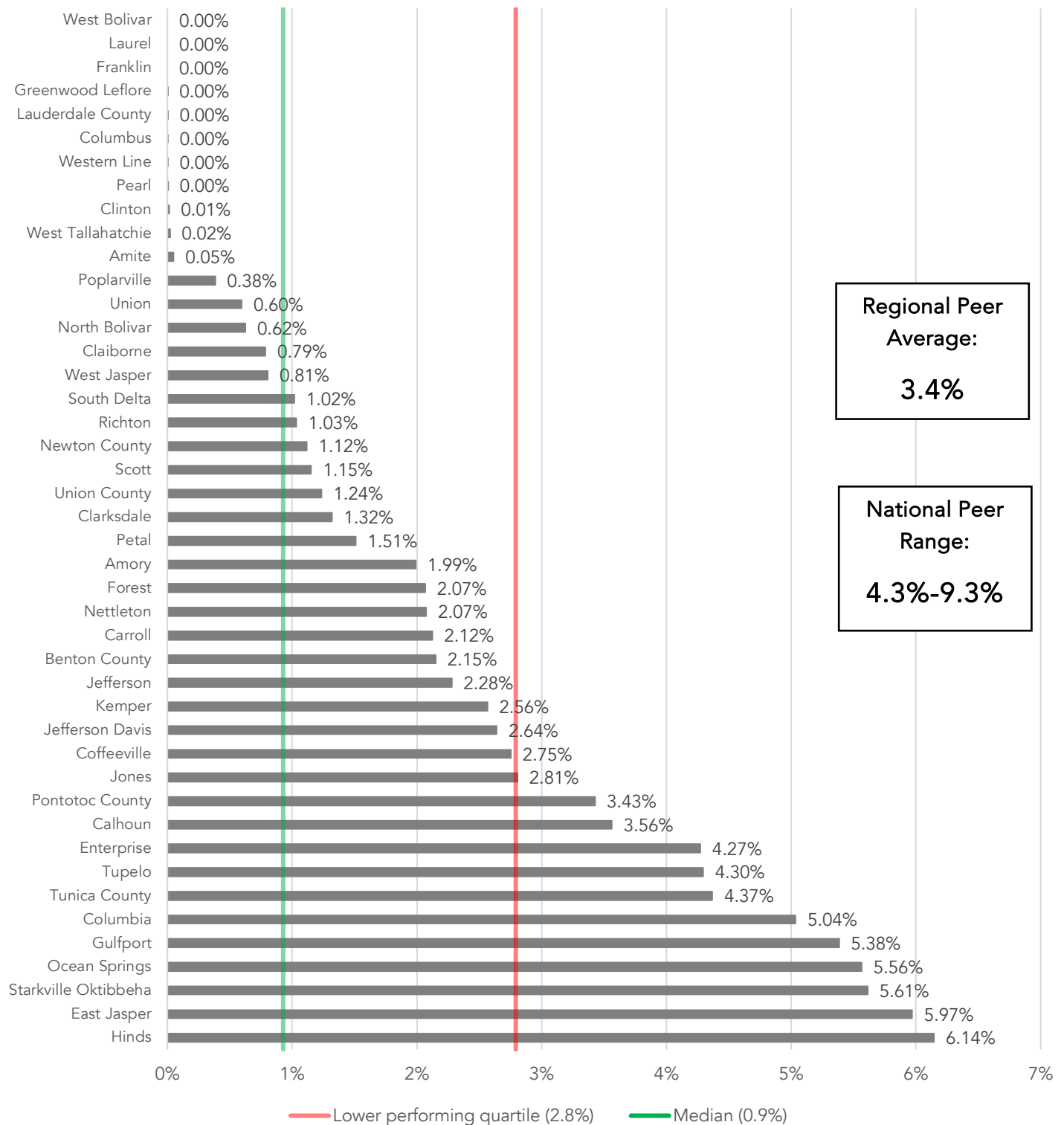
The information in Exhibit 1 on page 8 is impacted by a district's type of debt, short-term or long-term, and whether the short-term debt was repaid prior to the end of FY 2023 or whether long-term debt was refinanced during FY 2023. A district that received a short-term loan that was repaid during FY 2023 will have a higher debt service percentage than a district with the same amount of short-term debt and revenue that repaid the debt after FY 2023 ended. A district that refinanced long-term debt during FY 2023 will have a higher debt service percentage than a district with the same amount of long-term debt and revenue that did not refinance the debt during FY 2023.

Exhibit 1 includes districts that reported having debt service but no or very low debt service costs. For example, Clinton reported \$3.6 million in debt, but only \$1,500 in debt service costs (0.01% of district revenue). Situations such as these indicate that the debt was likely recent and repayment did not start during FY 2023 and only fees, if any, associated with the debt were incurred during FY 2023.

At the other end of the spectrum, Exhibit 1 includes districts that had debt service amounts higher than debt principal at the end of FY 2023. For example, Hinds (6.14%) reported the highest debt service costs as a percentage of revenue, with approximately \$2 million in debt principal at the end of FY 2023 and approximately \$5 million in debt service costs during the fiscal year. East Jasper reported the second highest debt service costs as a percentage of revenue (5.97%), with approximately \$1.4 million in debt principal at the end of FY 2023 and approximately \$1 million in debt service costs during the fiscal year. These figures indicate that the districts repaid or refinanced the debt during FY 2023 and that the debt service cost include the repaid or refinanced principal.

Given the wide range of circumstances, financial condition, and unique needs of each district along with each district's administrators' philosophy toward incurring debt and the views of taxpayers in each district toward long-term debt for the school district, stakeholders should refrain from drawing conclusions about a district's management of debt based solely on the information presented in Exhibit 1.

## Exhibit 1: Debt Service Costs as a Percentage of District Revenue for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts as well as an additional 80 Mississippi districts that were part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Booneville, North Tippah, South Pike, and Webster districts did not provide data. Pascagoula-Gautier provided questionable data and was therefore excluded from the exhibit.

Note: Debt servicing costs were calculated by adding the annual debt principal and the annual debt servicing costs that were paid for short-term and long-term borrowing for the 2022-23 school year (FY 2023).

## Ending Fund Balance as a Percentage of Operating Expenses

For districts reporting FY 2023 key performance indicators in finance within the current cohort, the approximately 37% median fund balance as a percentage of operating expenses was below the regional peer average of approximately 44% and above the 31.2% upper range of national peers. Thus overall, districts in this cohort had ending fund balances as a percentage of operating expenses lower than those of regional peers, but higher than those of national peers.

This metric is crucial to assess school districts' financial health and stability. It measures the relationship between a school's available fund balance at the end of the fiscal year and its total annual expenses. This percentage helps schools ensure emergency preparedness, plan for the long-term, enhance creditworthiness, and build stakeholder confidence. A higher percentage typically signifies a stronger fiscal health and greater ability to meet unexpected or future needs. Conversely, a lower percentage typically indicates a higher level of risk for the district in terms of its capability to handle unexpected shifts in revenues or expenses.

Exhibit 2 on page 10 shows districts' ending fund balance as a percentage of operating expenses for FY 2023. For districts reporting FY 2023 key performance indicators in finance, the 36.5% median fund balance as a percentage of operating expenses was below the regional peer average (approximately 44%) and above the upper range of national peers (31.2%). Districts' ending fund balance as a percentage of operating expenses ranged from Jefferson (2.5%), which reported an approximately \$33 million ending fund balance and expenses of approximately \$17 million, to Jefferson Davis (206.4%), which reported approximately \$58 million ending fund balance and expenses of approximately \$28 million.

Some districts' ending balances may be elevated due to federal funding received in response to the COVID-19 pandemic. In March 2021, Congress passed the American Rescue Plan (ARP) Act. As part of ARP, the Elementary and Secondary School Emergency Relief (ESSER) Fund allocated \$122 billion in funding to local educational agencies (LEA)—i.e., school districts, both public and private, throughout the United States. Under ESSER, LEAs in Mississippi received approximately \$1.6 billion and had to commit the funds by September 30, 2024,<sup>8</sup> for ESSER-allowed purposes such as addressing learning loss, improving indoor air quality, and purchasing technology, such as hardware and software, to improve educational interaction between students and instructors.<sup>9</sup> If ESSER funds were committed by September 30, 2024, LEAs could expend the funds through December 2024 and if an extension is granted by the U. S. Department of Education, the funds can be expended through March 2026.<sup>10</sup> As ESSER funds are expended, ending fund balances should decrease to near historical levels. Therefore, stakeholders should refrain from drawing conclusions about a district's financial operations based solely on Exhibit 2.

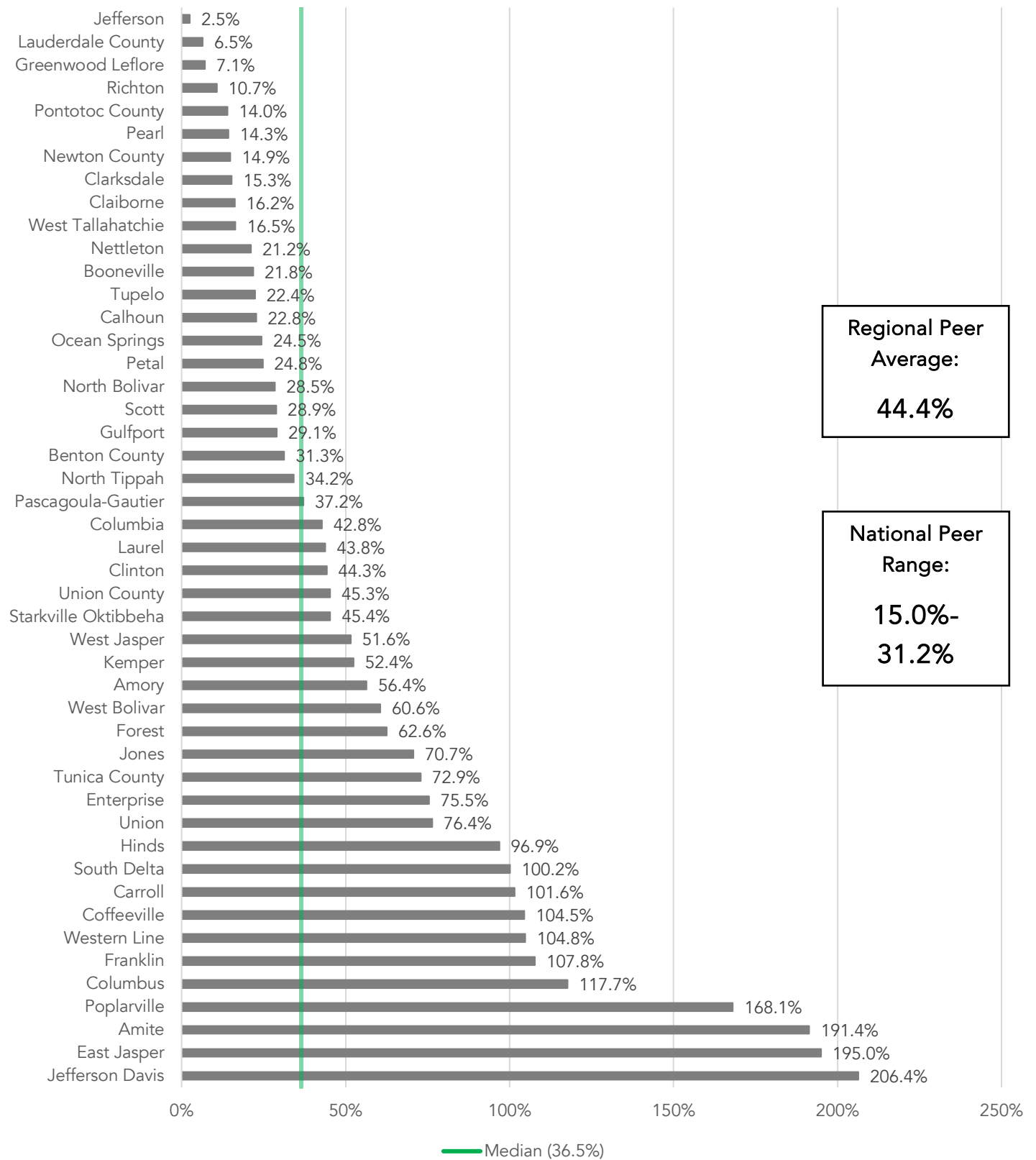
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<sup>8</sup> <https://www.mdek12.org/OFP/ARP-ESSER>

<sup>9</sup> [https://oese.ed.gov/files/2021/03/FINAL\\_ARP-ESSER-FACT-SHEET.pdf](https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf)

<sup>10</sup> <https://www.cbpp.org/research/state-budget-and-tax/expiration-of-federal-k-12-emergency-funds-could-pose-challenges-for>

## Exhibit 2: Ending Fund Balance as a Percent of Operating Expenses for FY 2023 for Reporting Districts



The median in this exhibit represents the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, South Pike, and Webster data districts did not provide data.

## Adopted Budget as a Percentage of Actual Expenses

For districts reporting FY 2023 key performance indicators in finance within the current cohort, the 111% median of adopted budget as a percentage of actual expenses was below the approximately 115% average reported by regional peers and in the middle of the approximately 96% to 119% range of national peers. Thus overall, districts' budgeting as a percentage of actual expenses compares favorably to that of regional peers and is in line with national peers.

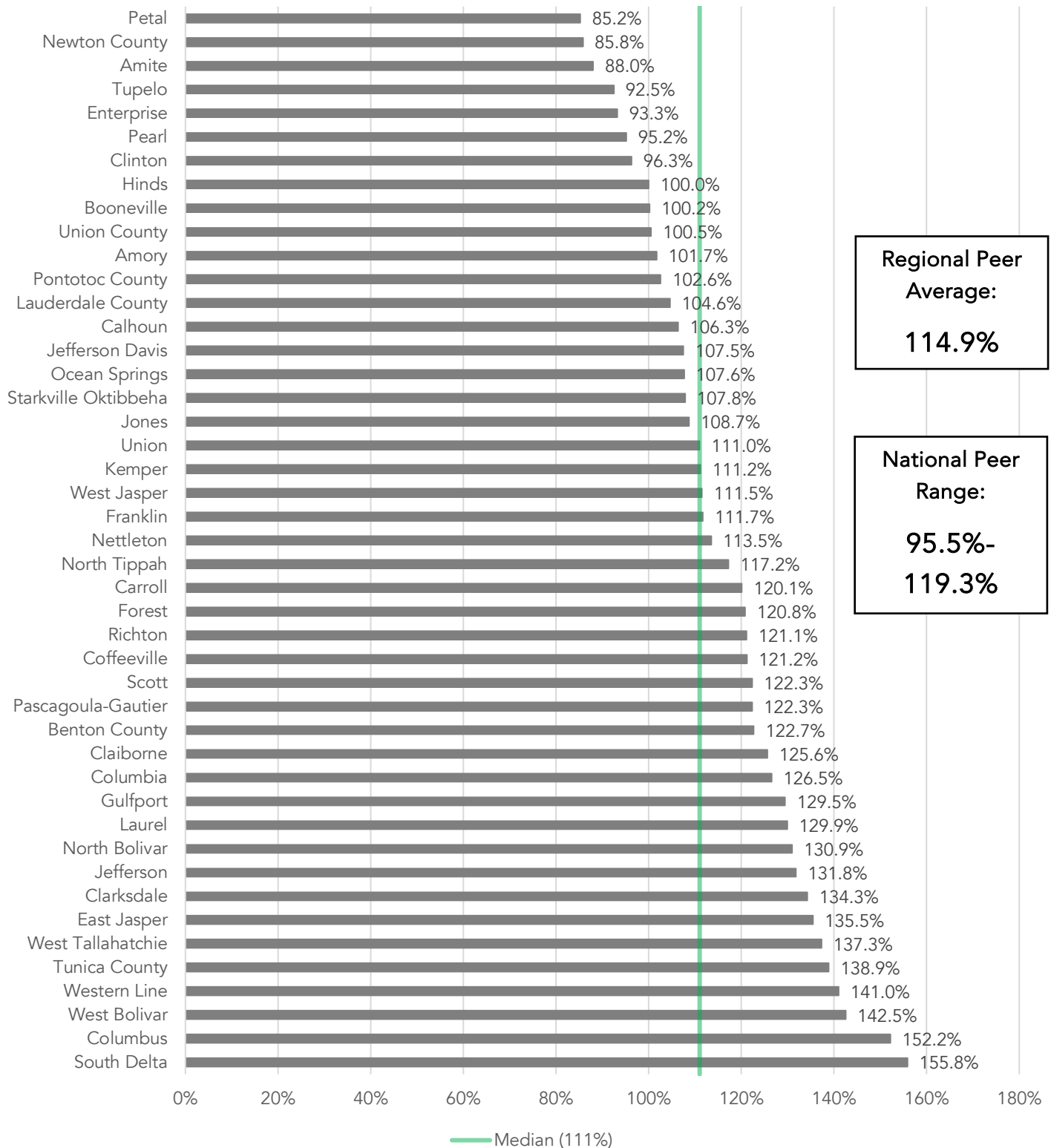
This measure evaluates the efficiency of spending within K-12 school districts by comparing actual expenses to the initially approved general fund budgeted expenses amount.

Every local school board approves an adopted budget prior to the start of each fiscal year on July 1. The process of approving an adopted budget involves multiple steps, beginning with preliminary budget planning and drafting, followed by reviews and changes from school administrators and district officials. Public hearings are typically held to gather input from the community and stakeholders. Once the school board approves the adopted budget, it is submitted to the Mississippi Department of Education for review and compliance checks. Throughout the fiscal year, the school board may revise the adopted budget based on actual revenue collections and expense needs, leading to a final budget that should reflect the most current financial realities and priorities for the school district.

As shown in Exhibit 3 on page 12, for districts reporting FY 2023 key performance indicators in finance, the 111% median of adopted budget as a percentage of actual expenses was below the approximately 115% average reported by regional peers and in the middle of the approximately 96% to 119% range of national peers. The lowest percentage of the adopted budget to actual expenses was 85.2% in Petal. That district's adopted budget's expenses were approximately \$62 million compared to actual expenses of approximately \$73 million in FY 2023. The district's final budget was equal to actual expenses. (Most likely, the district adjusted the budget as the fiscal year progressed to arrive at a final budget exactly equal to its actual expenses, a process available to all districts.) The highest percentage of the adopted budget to actual expenses was 155.8% in South Delta. That district's budgeted expenses were approximately \$20 million and actual expenses were approximately \$13 million in FY 2023.

A comparison of the adopted budget to actual expenses may be viewed as an indication of the accuracy of the budgeting process. However, circumstances during the fiscal year can cause a change in budgeted expenses, either higher or lower; therefore, stakeholders should not view the information in Exhibit 3 as the sole benchmark for assessing a district's budgeting process.

**Exhibit 3: Adopted Budget as a Percentage of Actual Expenses for FY 2023 for Reporting Districts**



The median in this exhibit represents the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Poplarville, South Pike, and Webster districts did not provide data. Greenwood Leflore provided data; however, expenditure information was not clarified and therefore was excluded from the exhibit.



## Final Budget as a Percentage of Actual Expenses

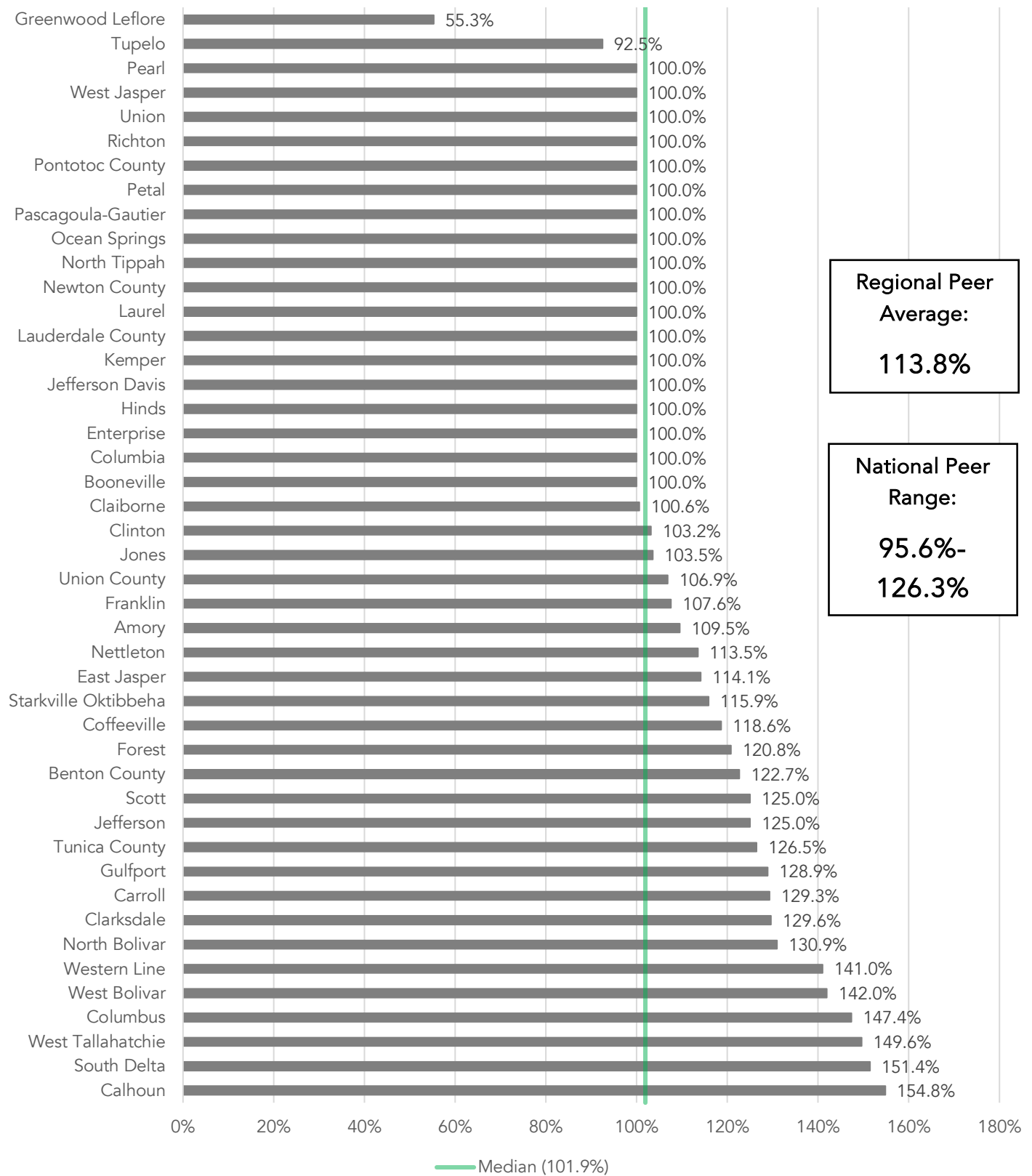
For FY 2023 for districts reporting key performance indicators in finance within the current cohort, the approximately 102% median of the final budget as a percentage of actual expenses was below the regional peer average of approximately 114% and within the national peer range of approximately 96% to 126%. Thus overall, final budgets for districts in this cohort were closer to actual expenses than were those of regional peers.

This measure evaluates the efficiency of spending within districts by comparing their expenses to the final approved general fund budgets.

As shown in Exhibit 4 on page 14, for FY 2023 for districts reporting key performance indicators in finance, the approximately 102% median of the final budget as a percentage of actual expenses was below the regional peer average of approximately 114% and within the national peer range of approximately 96% to 126%. Greenwood Leflore (55.3%) reported the lowest final budget as a percent of actual expenses, with approximately \$35.6 million final budgeted expenses and approximately \$64.5 million in actual expenses.

Eighteen districts reported that the final budget was exactly equal to actual expenses, indicating that these districts either precisely projected their expenses in their adopted budgets or these districts adjusted the budgets as the fiscal year progressed to arrive at final budgets exactly equal to actual expenses, a process available to all districts. Due to the varying degree that districts adjust their adopted budgets to their actual expenses, stakeholders should not draw conclusions regarding a district's budgeting process solely from the information presented in Exhibit 4.

#### Exhibit 4: Final Budget as a Percentage of Actual Expenses for FY 2023 for Reporting Districts



The median in this exhibit represents the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amite, Poplarville, South Pike, and Webster districts did not provide data.

## Final Budget as a Percentage of Actual Revenue

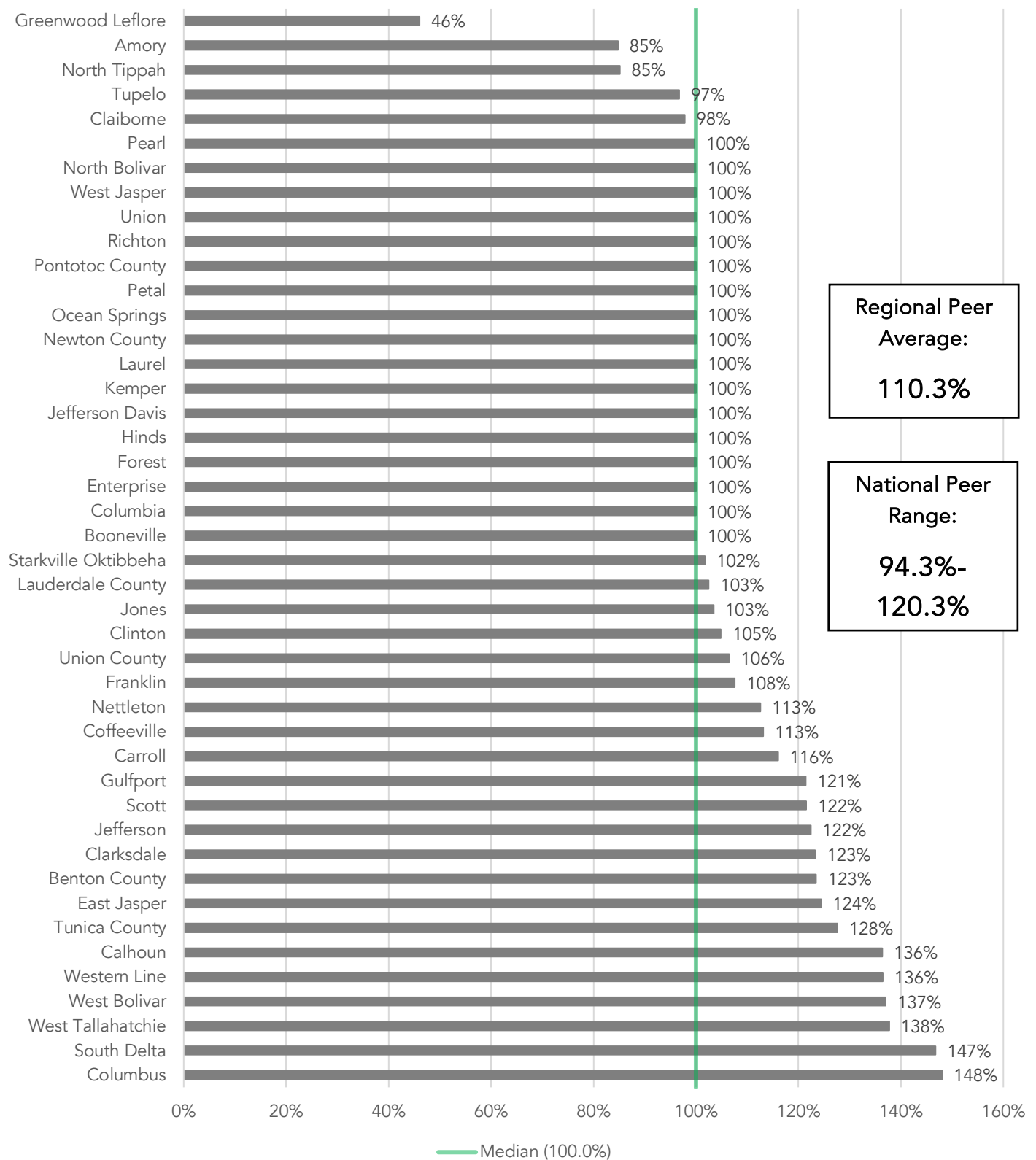
For FY 2023 for districts reporting key performance indicators in finance within the current cohort, the 100% median of final budget as a percentage of actual revenue was below the regional peer average of approximately 110% and near the lower end of the national peer range of approximately 94% to 120%. Thus overall, for reporting districts for FY 2023, the districts' final budgets were closer to actual revenues than were those of regional peers.

This measure evaluates the efficiency of spending within districts by comparing the general fund budgeted revenue amount to the actual revenues.

As shown in Exhibit 5 on page 16, for FY 2023 for districts reporting key performance indicators in finance, the 100% median of final budget was below the regional peer average of approximately 110% and near the lower end of the national peer range of approximately 94% to 120%. Greenwood Leflore reported the lowest final budget as a percentage of actual revenues (46%), with final budgeted revenue of approximately \$30.6 million compared to actual revenue of approximately \$66.6 million. Columbus reported the highest final budget as a percentage of actual revenues (148%), with final budgeted revenue of approximately \$77.5 million compared to actual revenue of approximately \$52.4 million.

Seventeen districts reported a final budgeted revenue amount that was 100% of actual revenues, indicating that these districts either precisely projected their revenues in their adopted budgets or these districts adjusted the budgeted revenue amounts as the fiscal year progressed, a process available to all districts. Due to the varying degree that districts adjust the adopted budgets to actual revenues, stakeholders should not draw conclusions regarding a district's budgeting process solely from the information presented in Exhibit 5.

## Exhibit 5: Final Budget as a Percentage of Actual Revenue for FY 2023 for Reporting Districts



The median in this exhibit represents the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amite, Poplarville, South Pike, and Webster districts did not provide data. Pascagoula-Gautier provided data; however, the data was not clarified and was therefore excluded from the exhibit.

### Paychecks Processed per Payroll Staff Full-Time Equivalent (FTE) per Month

For FY 2023 for districts reporting key performance indicators in finance within the current cohort, the 352.5 median paychecks processed per payroll staff FTE per month was below the regional peer average of 454 and well below the national peer range of 1,175 to 2,438 per payroll staff FTE per month.

This measure shows the processing rates within a school district's payroll department, which can impact costs. Lower rates may result from manual processing due to limited automation, high error rates, or frequent off-cycle paychecks.<sup>11</sup> Conversely, higher rates indicate increased automation and a competent staff, leading to cost savings through streamlined processes and improved accuracy.

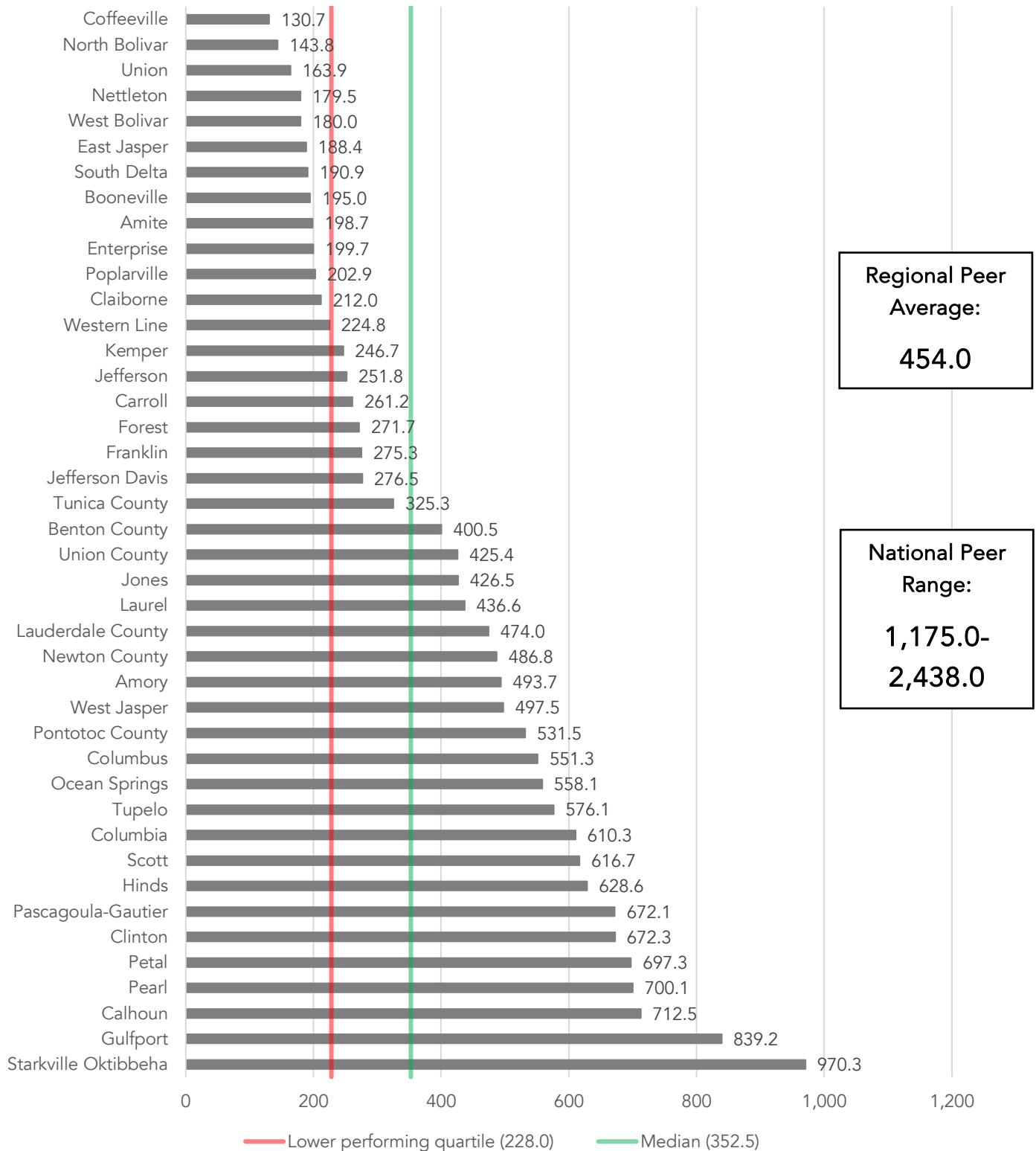
In some districts with relatively low numbers of students and staff, one staff person is presumably responsible for processing payroll. This staff person likely has other responsibilities (e.g., human resources tasks, administrative tasks). In these cases, the district would need to determine how much of that person's time is spent on payroll and then convert that amount to an FTE. If a district reports that it has 1.0 FTE processing payroll, but payroll actually only constitutes 0.25 or 0.5 FTE because of that staff member's other duties, the reported number would have a negative impact on the district's performance on this key indicator of paychecks processed per payroll staff FTE per month.

As shown in Exhibit 6 on page 18, for FY 2023 for districts reporting key performance indicators in finance, the 352.5 median paychecks processed per payroll staff FTE per month was below the regional peer average of 454 and well below the national peer range of 1,175 to 2,438 per payroll staff FTE per month. Paychecks processed per payroll department FTE per month ranged from 131 in Coffeeville to 970 in Starkville Oktibbeha. Eighteen districts reported processing more paychecks per payroll staff FTE per month than the regional peer average of 454 and none of those districts reported processing a number of paychecks per payroll staff FTE per month that would fall in the national peer range of 1,175 to 2,438. Based on this information, districts in this cohort have an opportunity to improve the efficiency of processing paychecks that may result in lower payroll administrative costs.

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<sup>11</sup> *Off-cycle paychecks* are checks issued to employees outside of their regular pay cycle, typically due to missing or incorrect pay on a regularly scheduled paycheck.

## Exhibit 6: Paychecks Processed per Payroll Staff FTE per Month for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Clarksdale, North Tippah, Richton, South Pike, Webster, and West Tallahatchie districts did not provide data.

Note: Greenwood Leflore provided questionable data and was excluded from the exhibit.



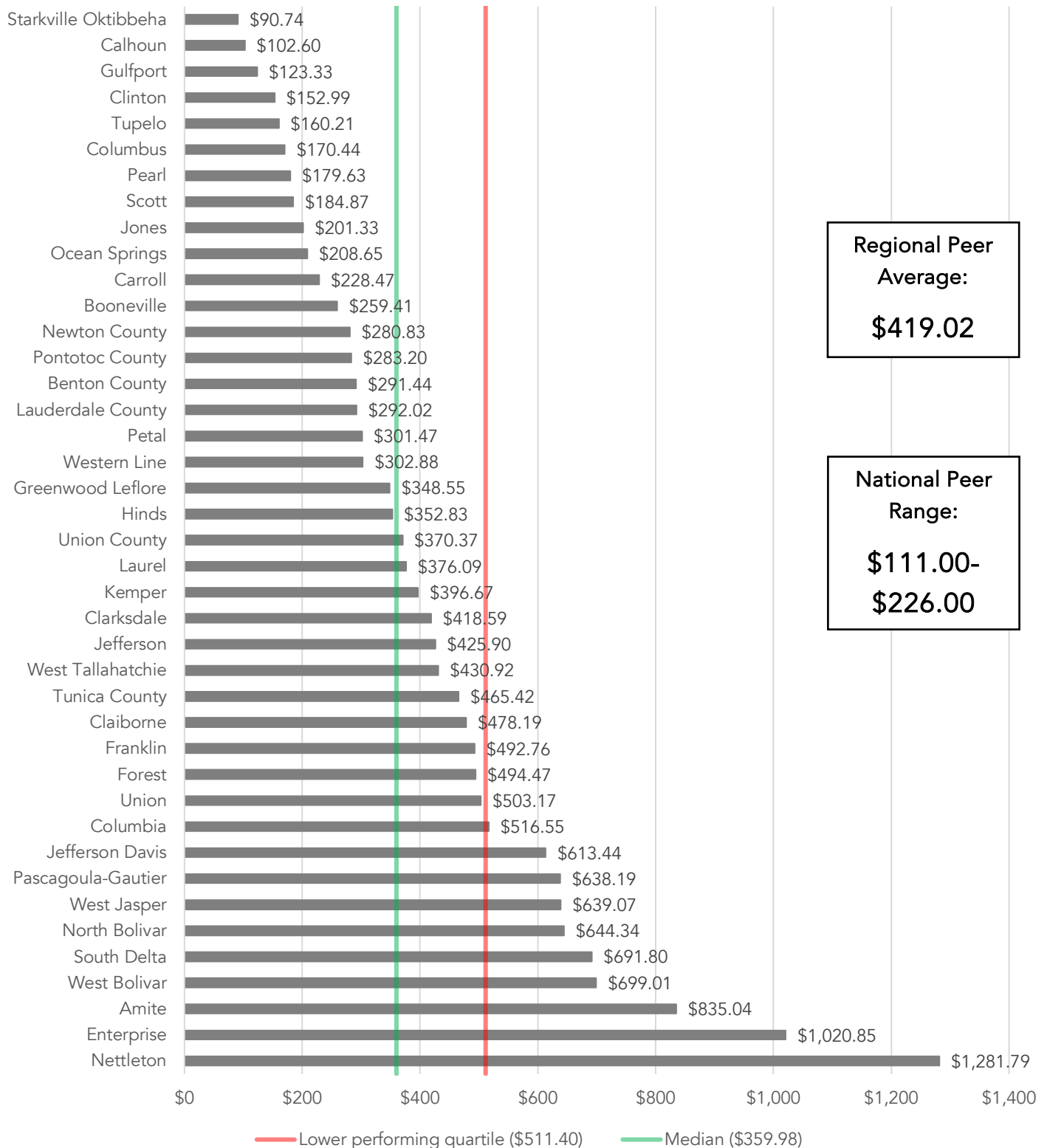
### Payroll Department Costs per \$100,000 of Payroll

For FY 2023 for districts reporting key performance indicators in finance, the approximately \$360 median payroll department cost per \$100,000 of payroll was below the regional peer average of approximately \$419 and above the national peer range of \$111 to \$226.

This metric serves as a measure of the efficiency of the payroll operation. A higher cost associated with payroll may suggest that efficiency improvements could be made. Conversely, a lower cost may reflect a leaner and more efficient payroll operation, indicating that resources are being utilized effectively. By analyzing and addressing the factors contributing to costs, school districts can optimize their payroll operations for improved efficiency and resource management.

As shown in Exhibit 7 on page 20, for FY 2023 for districts reporting key performance indicators in finance, the approximately \$367 median payroll department cost per \$100,000 of payroll was below the regional peer average of approximately \$419 and above the national peer range of \$111 to \$226. Payroll department costs per \$100,000 of payroll ranged from approximately \$91 in Starkville Oktibbeha to approximately \$1,282 in Nettleton. Ten districts (Starkville Oktibbeha, Calhoun, Gulfport, Clinton, Tupelo, Columbus, Pearl, Scott, Jones, and Ocean Springs) reported costs below the upper national peer range of \$226. Seventeen districts reported payroll department costs per \$100,000 of payroll above the regional peer average of \$419. Districts in this cohort have an opportunity to review payroll department costs with a goal of improving efficiencies and reducing payroll administrative costs.

## Exhibit 7: Payroll Department Costs per \$100,000 of Payroll for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amory, Coffeeville, North Tippah, Poplarville, South Pike, and Webster districts did not provide data. East Jasper and Richton submitted data; however, the data was not clarified and was therefore excluded from the exhibit.

### Payroll Department Cost per Paycheck

For FY 2023 for districts reporting key performance indicators in finance within the current cohort, the \$15.62 median payroll cost per paycheck is slightly below the \$16.14 regional peer average but well above the national peer range of \$2.38 to \$6.57.

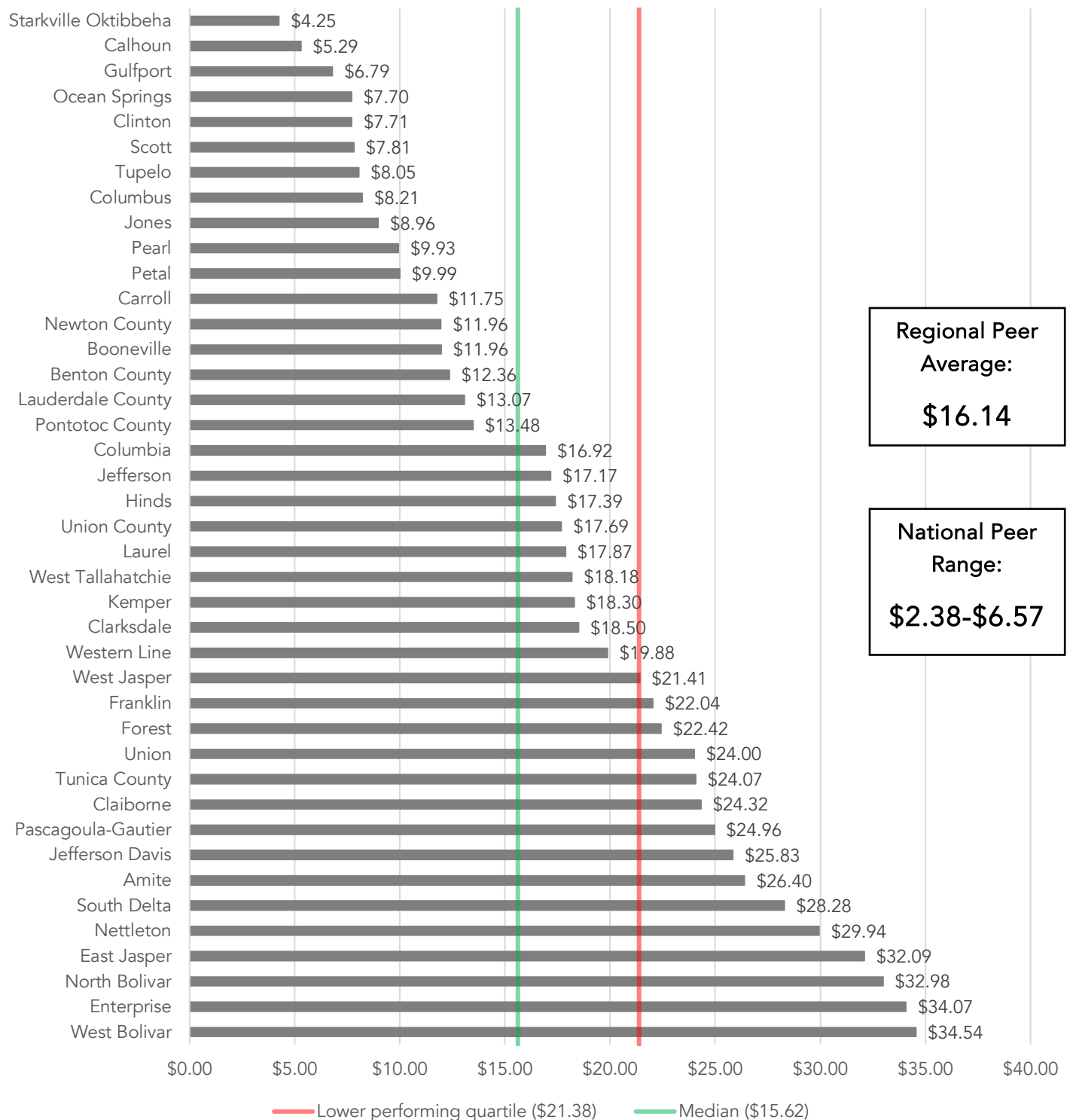
This metric serves as a valuable indicator of the efficiency of the payroll operation. A higher cost associated with payroll functions could reflect potential opportunities for optimizing and streamlining the payroll processes to achieve greater efficiencies. Conversely, a lower cost could reflect a leaner and more efficient payroll operation, suggesting that resources are being utilized effectively. By analyzing the factors contributing to costs, school district officials can identify areas for improvement and implement measures to enhance the overall efficiency of their payroll operations.

As shown in Exhibit 8 on page 22, for FY 2023 for districts reporting key performance indicators in finance, the \$15.62 median payroll cost per paycheck is slightly below the \$16.14 regional peer average but well above the national peer range of \$2.38 to \$6.57 median payroll cost per paycheck. Payroll department cost per paycheck ranged from \$4.25 in Starkville Oktibbeha to \$34.54 in West Bolivar. Information in Exhibit 8 is dependent on districts accurately capturing payroll department costs, which becomes more difficult if payroll personnel also perform non-payroll duties.

Payroll department costs also include non-personnel costs such as hardware and software. Therefore, payroll department costs reported for FY 2023 in Exhibit 8 may include one-time purchases, such as new computers or software. Stakeholders should keep these factors in mind when reviewing the information in this exhibit.

With the above matters in mind, only two districts (Starkville Oktibbeha and Calhoun) reported a payroll department cost per paycheck within the national range of \$2.38 to \$6.57 cost per paycheck, indicating that most districts in this cohort have an opportunity to improve efficiency related to issuing paychecks and thereby reduce payroll administrative costs.

## Exhibit 8: Payroll Department Cost per Paycheck for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amory, Coffeeville, North Tippah, Poplarville, South Pike, and Webster districts did not provide data. Richton submitted data; however, the data was not clarified and was therefore excluded from the exhibit. Greenwood Leflore provided questionable data and was excluded from the exhibit.

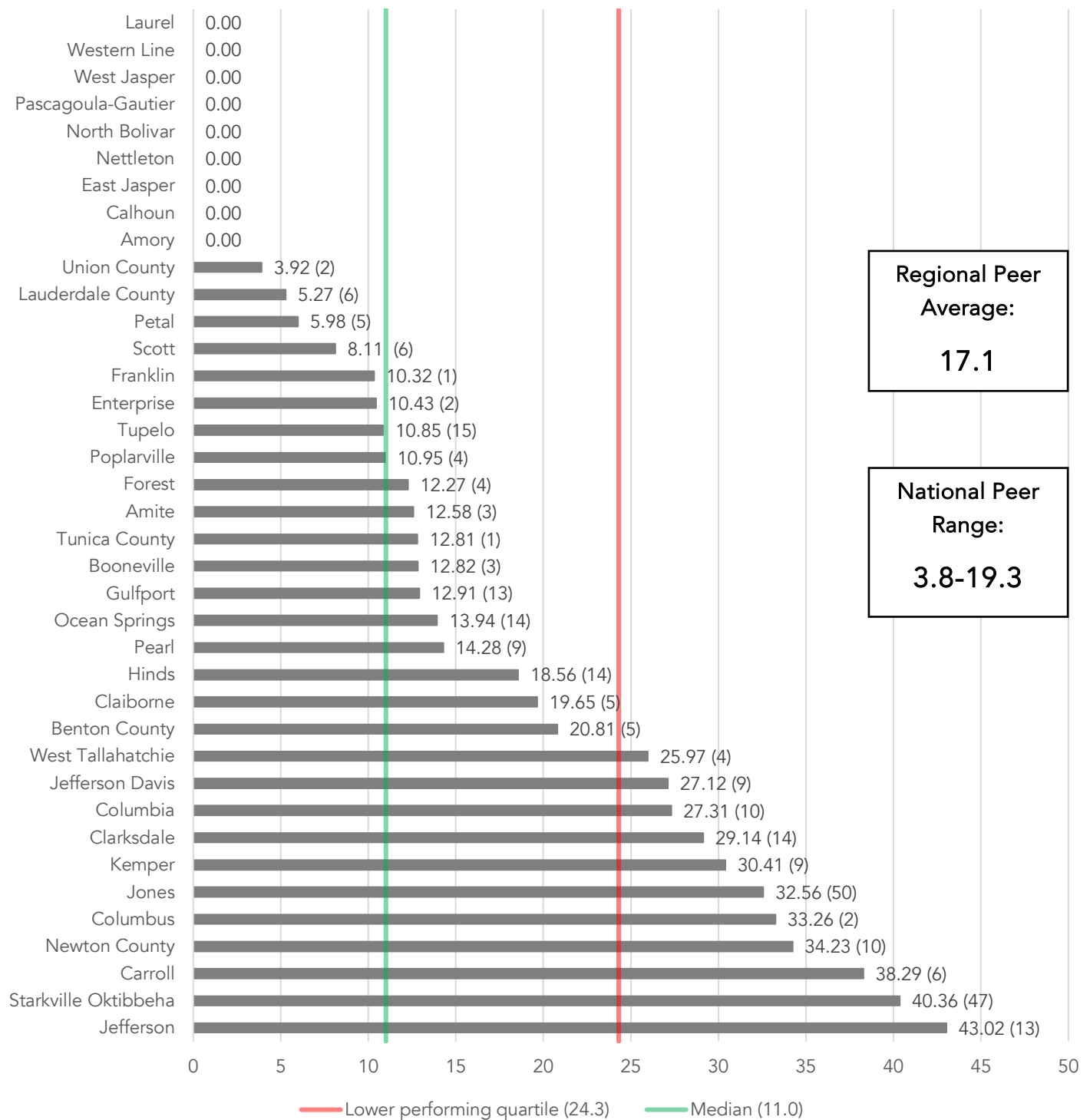
### Paycheck Errors per 10,000 Paychecks Processed

For FY 2023 for districts reporting key performance indicators in finance, the median of 11 paycheck errors per 10,000 paychecks processed was below the regional average of 17.1 and in the middle of the national peer range of 3.8 to 19.3 paycheck errors per 10,000 paychecks processed. Thus overall, districts in this cohort compared favorably to regional peers and were in line with national peers in the accuracy of processing paychecks.

This measure reflects the occurrence of errors in payroll processing. High error rates may indicate insufficient or inadequate controls within the payroll system. These errors may point to potential weaknesses in data accuracy, verification processes, or internal checks and balances, emphasizing the need for improved controls to ensure accurate and error-free paychecks within the district.

As shown in Exhibit 9 on page 24, for FY 2023 for districts reporting key performance indicators in finance, the median of 11 paycheck errors per 10,000 paychecks processed was below the regional average of 17.1 and in the middle of the national peer range of 3.8 to 19.3 paycheck errors per 10,000 paychecks processed. Nine districts (Amory, Calhoun, East Jasper, Laurel, Nettleton, North Bolivar, Pascagoula-Gautier, West Jasper, and Western Line) reported no paycheck errors in FY 2023. Jefferson, which processed 3,022 paychecks during FY 2023, reported 13 paycheck errors, resulting in the 43.02 errors per 10,000 paychecks processed reported in Exhibit 9. District officials have an opportunity to review the information in this exhibit with the goal of reducing paycheck errors, which may improve operational efficiency and reduce payroll administrative costs.

## Exhibit 9: Paycheck Errors per 10,000 Paychecks Processed for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: The number in parentheses is the number of paycheck errors for each district for FY 2023.

Note: Aberdeen, Clinton, North Tippah, Pontotoc County, Richton, South Delta, South Pike, Union, Webster, and West Bolivar districts did not provide data. Coffeeville and Greenwood Leflore provided data; however, the data was not clarified and therefore excluded from the exhibit.



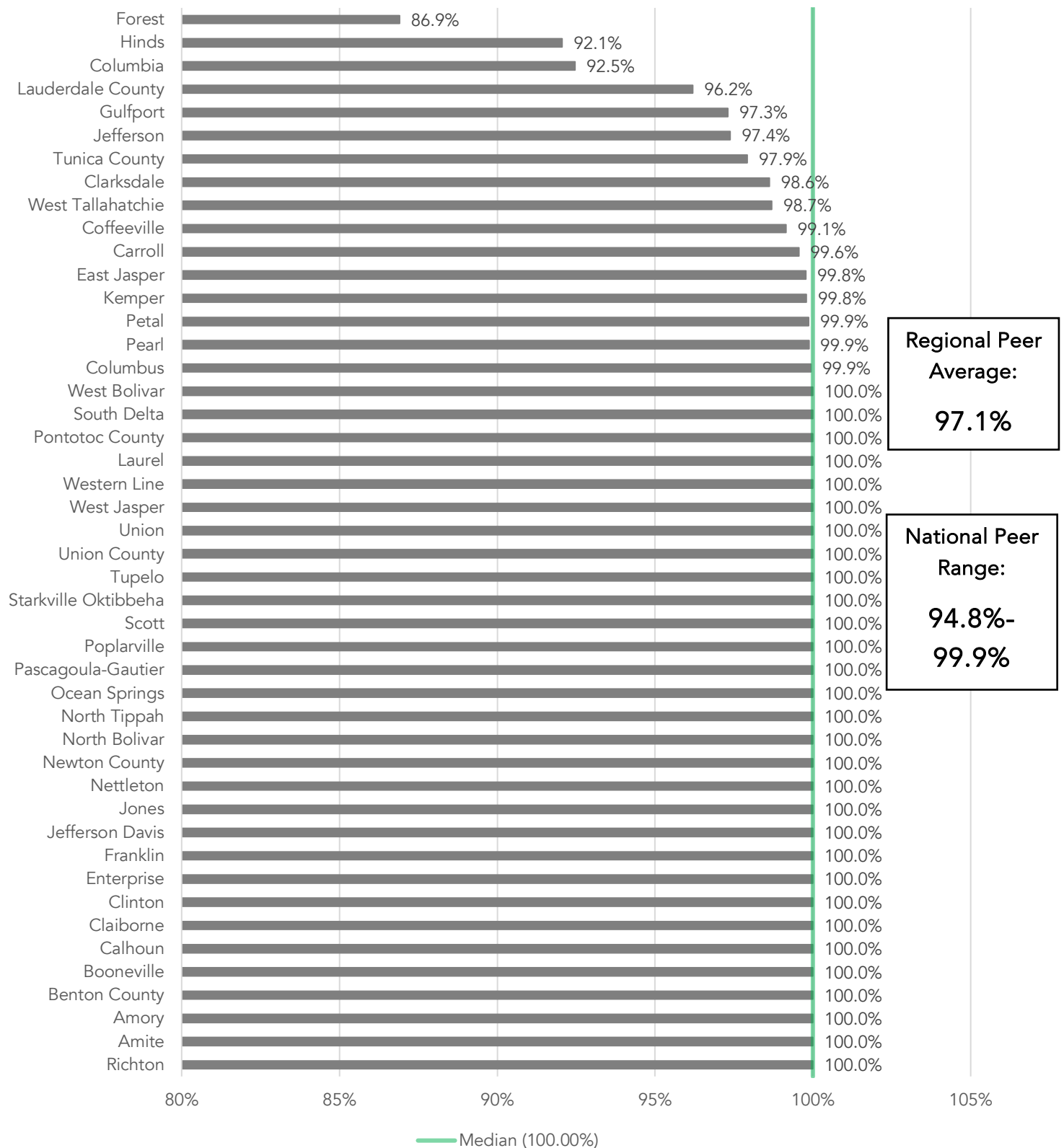
### Paychecks Direct Deposited

For FY 2023 for districts reporting key performance indicators in finance within the current cohort, three districts (Columbia [92.5%], Hinds [92.1%], and Forest [86.9%]) reported that less than 95% of paychecks were direct deposited. All other reporting districts used direct deposit for over 95% of paychecks and 30 districts reported that 100% of paychecks used direct deposit. Overall, the use of direct deposit by districts in this cohort compared favorably to the regional peer average of 97.1% and the national peer range of 94.8% to 99.9%.

This measure reflects the extent to which direct deposit is utilized for employee paychecks in school districts. By eliminating the need for physical checks and manual distribution, direct deposit streamlines payment processing, reduces administrative tasks, and potentially minimizes associated expenses.

As shown in Exhibit 10 on page 26, for FY 2023 for districts reporting key performance indicators in finance, three districts (Forest, Hinds, and Columbia) used direct deposit for less than 95% of paychecks. All other reporting districts reported over 95% of paychecks used direct deposit, and 30 districts reported 100% of paychecks used direct deposit. Overall, the use of direct deposit by districts in this cohort compared favorably to the regional peer average of 97.1% and the national peer range of 94.8% to 99.9%.

## Exhibit 10: Paychecks Direct Deposited for FY 2023 for Reporting Districts



The median in this exhibit represents the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, South Pike, and Webster districts did not provide data. Greenwood Leflore provided questionable data and was excluded from the exhibit.

### Workers' Compensation Cost per \$100,000 in Payroll Spending

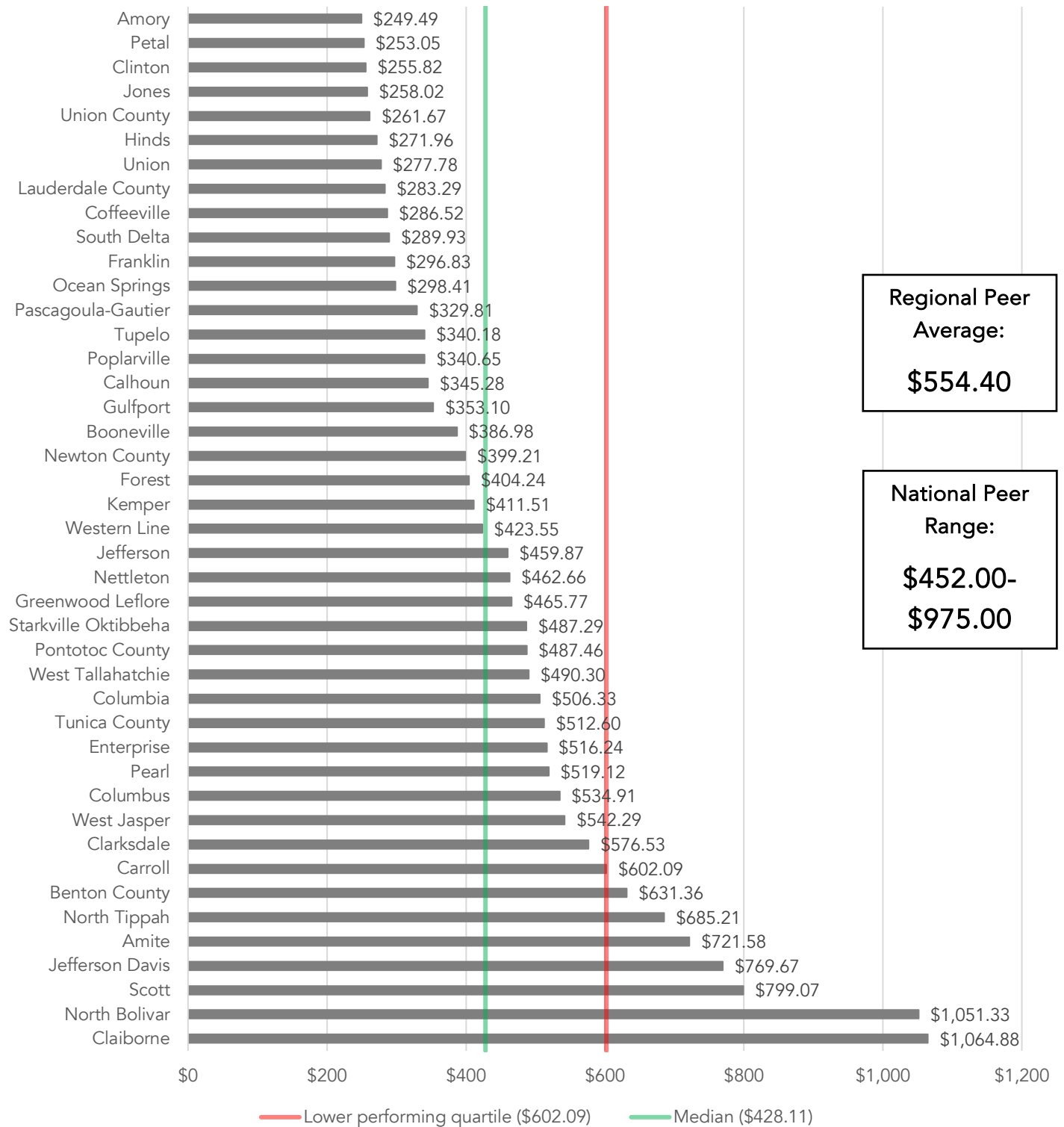
For FY 2023 for districts reporting key performance indicators in finance within the current cohort, the approximately \$428 median workers' compensation cost per \$100,000 of payroll spending was below the regional peer average of approximately \$554 and below the national peer range of \$452 to \$975.

This metric is useful in assessing the effectiveness of programs or initiatives aimed at lowering workers' compensation expenses. This measure quantifies the cost of workers' compensation relative to payroll expenses. For this study, the assessment team defined workers' compensation cost to include premium costs, compensation claims costs, and administration costs associated with workers' compensation. By monitoring this key performance indicator over time, school districts can evaluate the success of their efforts in managing and reducing workers' compensation costs, thereby ensuring the implementation of effective strategies to promote workplace safety and mitigate risks.

As shown in Exhibit 11 on page 28, for FY 2023 for districts reporting key performance indicators in finance, the approximately \$428 median workers' compensation cost per \$100,000 of payroll spending was below the regional peer average of approximately \$554 and below the national peer range of \$452 to \$975. Workers' compensation cost per \$100,000 of payroll ranged from \$249.49 in Amory to \$1,064.88 in Claiborne. Information in this exhibit would be affected by any workers' compensation claims paid during FY 2023.

The information in Exhibit 11 represents only one fiscal year and is affected by any workers' compensation claims paid during FY 2023. Therefore, stakeholders should refrain from drawing conclusions about a district's workers' compensation costs based solely on the information presented.

## Exhibit 11: Workers' Compensation Cost per \$100,000 in Payroll Spending for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Laurel, South Pike, and Webster districts did not provide data. East Jasper, Richton, and West Bolivar provided data; however, the data was questionable and not clarified, and was therefore excluded from the exhibit.

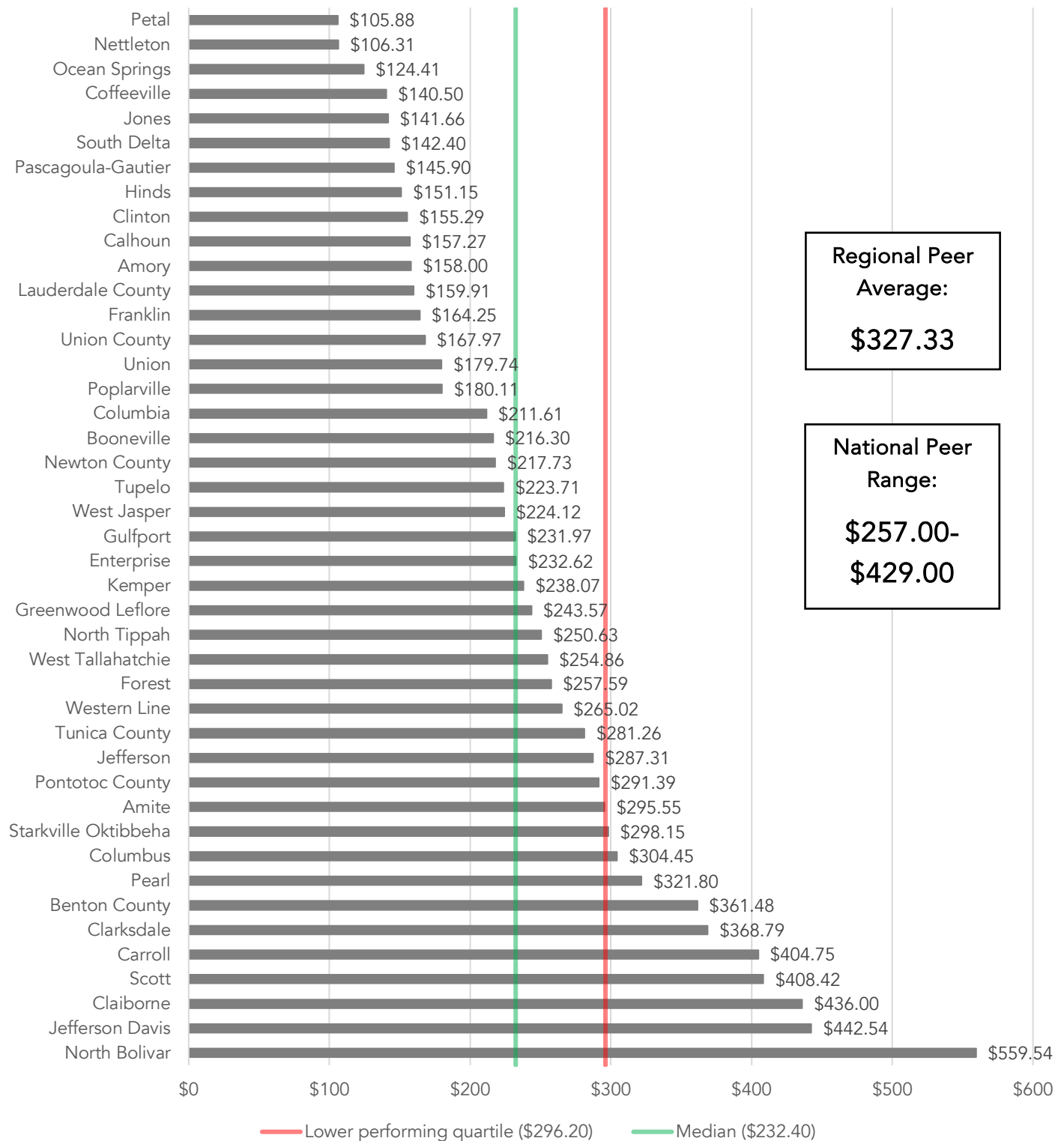
### Workers' Compensation Cost per Employee

For FY 2023 for districts reporting key performance indicators in finance, the approximately \$232 median workers' compensation cost per employee was below the approximately \$327 regional peer average and below the national peer range of \$257 to \$429.

This measure can be used, along with workers' compensation cost per \$100,000 in payroll spending, to assess the effectiveness of programs or initiatives aimed at lowering workers' compensation expenses. For this study, the assessment team defined workers' compensation cost to include premium costs, compensation claims costs, and administration costs associated with workers' compensation.

As shown in Exhibit 12 on page 30, for FY 2023 for districts reporting key performance indicators in finance, the approximately \$232 median workers' compensation cost per employee was below the approximately \$327 regional peer average and below the national peer range of \$257 to \$429. Workers' compensation cost per employee ranged from \$105.88 in Petal to \$559.54 in North Bolivar. Similar to the information in the previous exhibit, information in Exhibit 12 is affected by any workers' compensation claims paid during FY 2023. The exhibit represents only one fiscal year and therefore, stakeholders should refrain from drawing conclusions about a district's workers' compensation costs based solely on the information presented.

## Exhibit 12: Workers' Compensation Cost per Employee for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Laurel, South Pike, and Webster districts did not provide data. East Jasper, Richton, and West Bolivar provided data; however, the data was questionable and not clarified, and was therefore excluded from the exhibit.

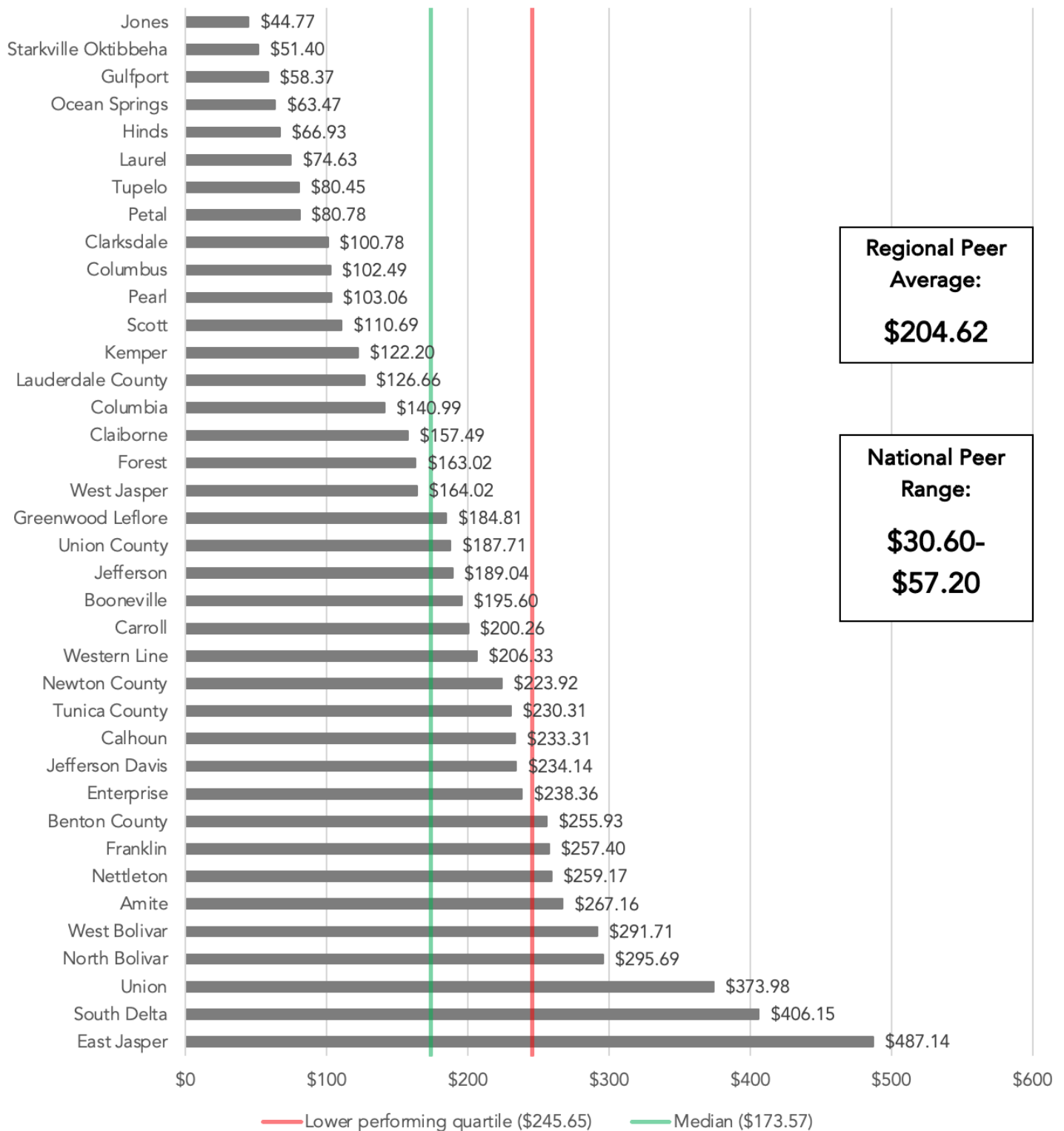
### Accounts Payable Cost per \$100,000 of Revenue

For FY 2023 for districts reporting key performance indicators in supply chain management within the current cohort, the approximately \$174 median accounts payable cost per \$100,000 of revenue was below the regional peer average of approximately \$205 but well above the national peer range of approximately \$31 to \$57 accounts payable cost per \$100,000 of revenue.

This measure serves as a valuable tool for evaluating the efficiency of the accounts payable department within the school district.

As shown in Exhibit 13 on page 32, for FY 2023 for districts reporting key performance indicators in supply chain management, the approximately \$174 median accounts payable cost per \$100,000 of revenue is below the regional peer average of approximately \$205 but well above the national peer range of approximately \$31 to \$57 accounts payable cost per \$100,000 of revenue. Accounts payable department cost per \$100,000 of revenue ranged from approximately \$45 in Jones to approximately \$487 in East Jasper, which is over 7 times the upper end of the national peer range of \$57. Only two districts, Jones and Starkville Oktibbeha, were below the upper national peer range of approximately \$57 accounts payable cost per \$100,000 of revenue. District officials have the opportunity to review this information and seek ways to improve accounts payable efficiency while continuing to pay district obligations.

### Exhibit 13: Accounts Payable Cost per \$100,000 of Revenue for FY 2023 for Reporting Districts



— — The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amory, Clinton, Coffeeville, North Tippah, Pontotoc County, Poplarville, South Pike, Webster, and West Tallahatchie districts did not provide data. Pascagoula-Gautier and Richton provided data; however, the data was questionable and not clarified, and was therefore excluded from the exhibit.



## Accounts Payable Cost per Invoice

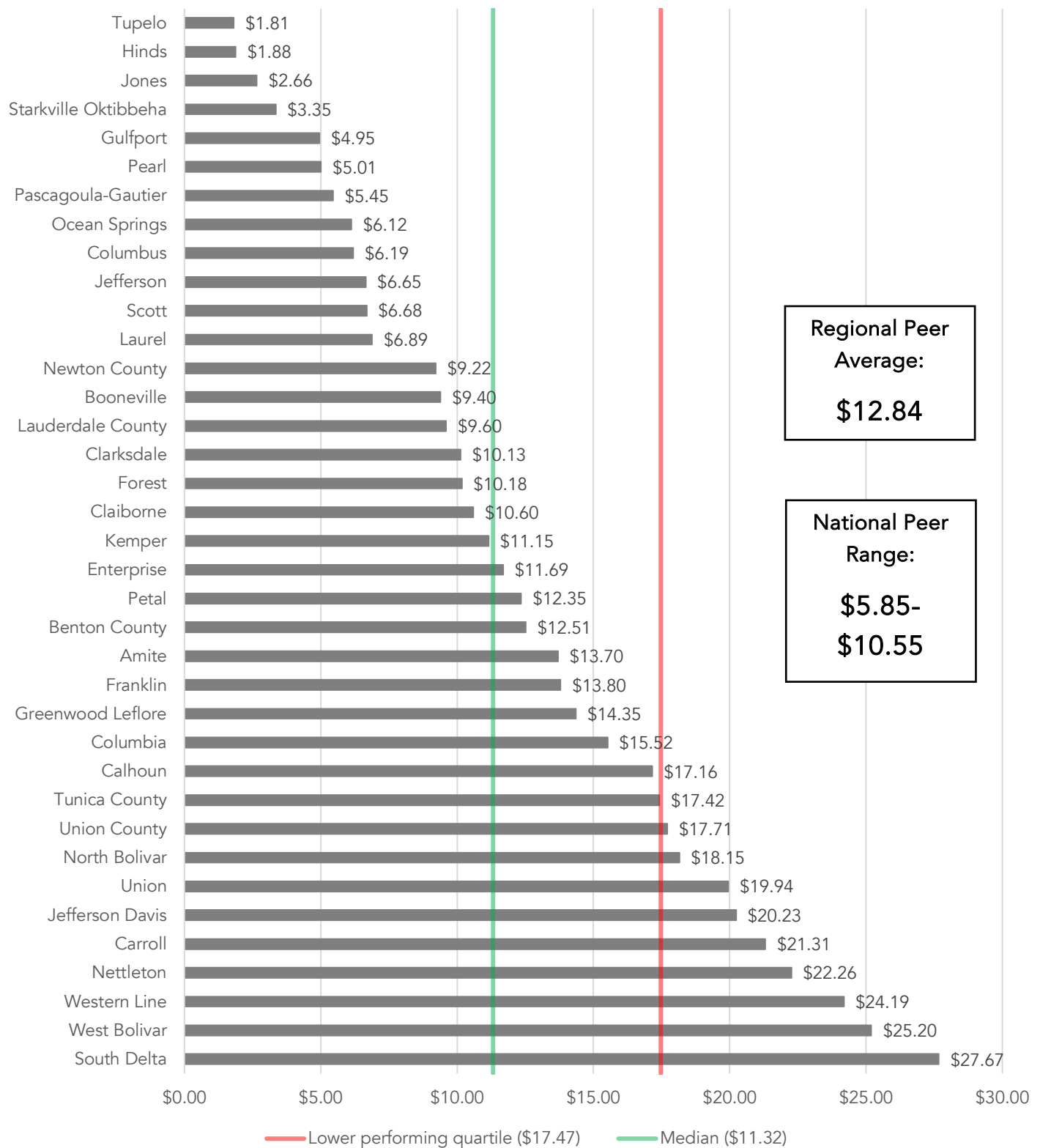
For FY 2023 for districts reporting key performance indicators in supply chain management within the current cohort, the \$11.32 median accounts payable cost per invoice was below the regional peer average of \$12.84 and above the national peer range of \$5.85 to \$10.55, indicating that overall, districts in this cohort compare favorably to regional peers but expend more to process an invoice than national peers.

For this study, the assessment team defined accounts payable costs as consisting of accounts payable department personnel costs plus non-personnel costs, such as hardware and software purchases or updates. Information in Exhibit 14 on page 34 is dependent on districts accurately capturing costs associated with processing invoices.

For FY 2023 for districts reporting key performance indicators in supply chain management, the \$11.32 median accounts payable cost per invoice was below the regional peer average of \$12.84 and slightly above the national peer range of \$5.85 to \$10.55. Tupelo (\$1.81) reported the lowest accounts payable cost per invoice. South Delta (\$27.67) reported the highest accounts payable cost per invoice.

District officials have an opportunity to review costs associated with processing accounts payable invoices in their individual districts with the goal of accurately capturing costs associated with processing invoices and possibly increasing efficiencies to lower invoice processing costs.

## Exhibit 14: Accounts Payable Cost per Invoice for FY 2023 for Reporting Districts



The lower performing quartile and the median (in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amory, Clinton, Coffeeville, East Jasper, North Tippah, Pontotoc County, Poplarville, South Pike, Webster, West Jasper, and West Tallahatchie districts did not provide data. Richton provided data; however, the data was not clarified and was therefore excluded from the exhibit.

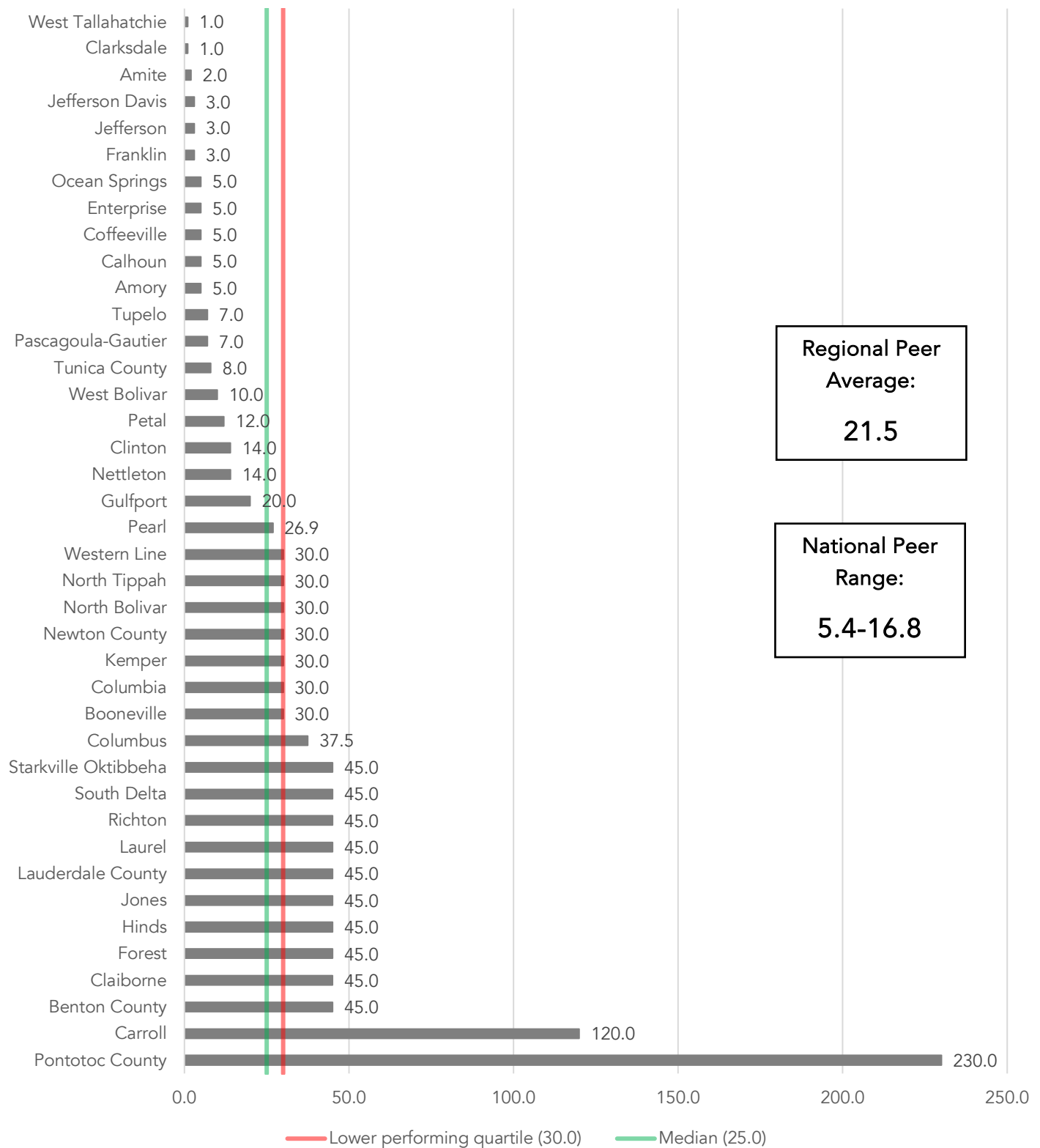
### Average Number of Days to Process Invoices

For FY 2023 for districts reporting key performance indicators in supply chain management within the current cohort, the median of 25 average days to process an invoice was above the regional peer average of approximately 22 days and above the national peer range of approximately five to 17 days.

As shown in Exhibit 15 on page 36, for FY 2023 for districts reporting key performance indicators in supply chain management, the median of 25 average days to process an invoice was above the regional peer average of approximately 22 days and above the national peer range of approximately five to 17 days. West Tallahatchie and Clarksdale reported the shortest number of days to process an invoice ( one day). Eight districts reported taking between 30 and 42 days to process an invoice. Ten districts reported an invoice processing time of 45 days. Carroll and Pontotoc County reported the highest numbers at 120 and 230 days, respectively.

District officials have an opportunity to review invoice processing time with a goal of processing invoices within the national peer range of approximately five to 17 days, which would improve the efficiency of processing invoices and may result in cost savings.

**Exhibit 15: Average Number of Days to Process Invoices for FY 2023 for Reporting Districts**



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, East Jasper, Greenwood Leflore, Poplarville, Scott, South Pike, Union, Union County, Webster, and West Jasper districts did not provide data.

### Number of Invoices Processed per FTE per Month

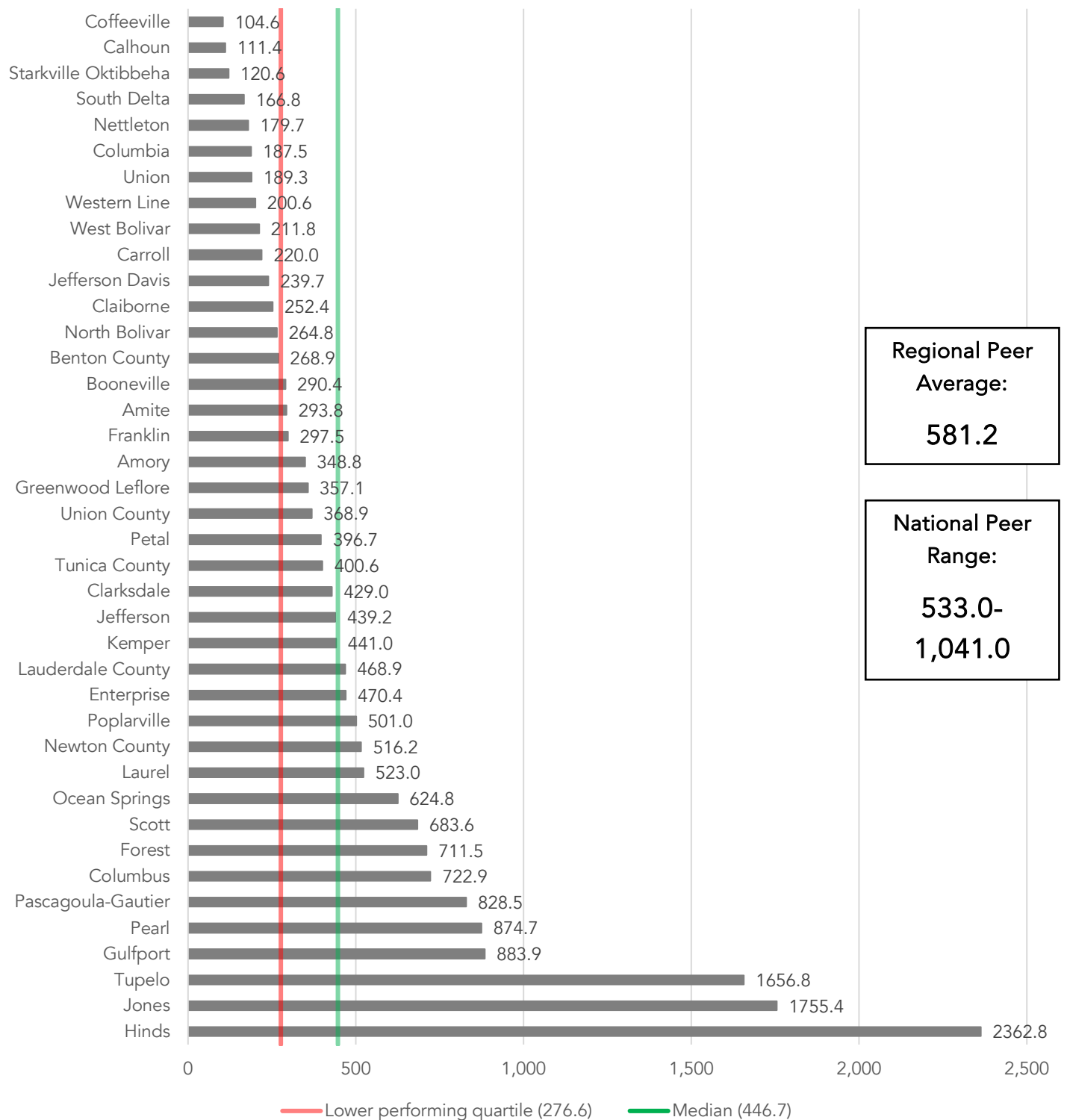
For FY 2023 for districts reporting key performance indicators in supply chain management within the current cohort, the approximately 447 median invoices processed per accounts payable department FTE per month is below both the regional peer average of approximately 581 and below the national peer range of 533 to 1,041.

As shown in Exhibit 16 on page 38, for FY 2023 for districts reporting key performance indicators in supply chain management, the approximately 447 median invoices processed per accounts payable department FTE per month is below both the regional peer average of approximately 581 and below the national peer range of 533 to 1,041. Coffeeville reported processing the fewest invoices per accounts payable department FTE per month (approximately 105). Hinds reported processing the highest number of invoices per accounts payable department FTE per month (approximately 2,363).

Three districts—Tupelo, Jones, and Hinds—reported more than 1,000 invoices processed per accounts payable FTE per month.

District officials have an opportunity to compare their district's metrics against similar districts with the goal of improving the efficiency of processing invoices.

**Exhibit 16: Number of Invoices Processed per Accounts Payable Department FTE per Month for FY 2023 for Reporting Districts**



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Clinton, East Jasper, North Tippah, Pontotoc County, Richton, South Pike, Webster, West Jasper, and West Tallahatchie districts did not provide data.

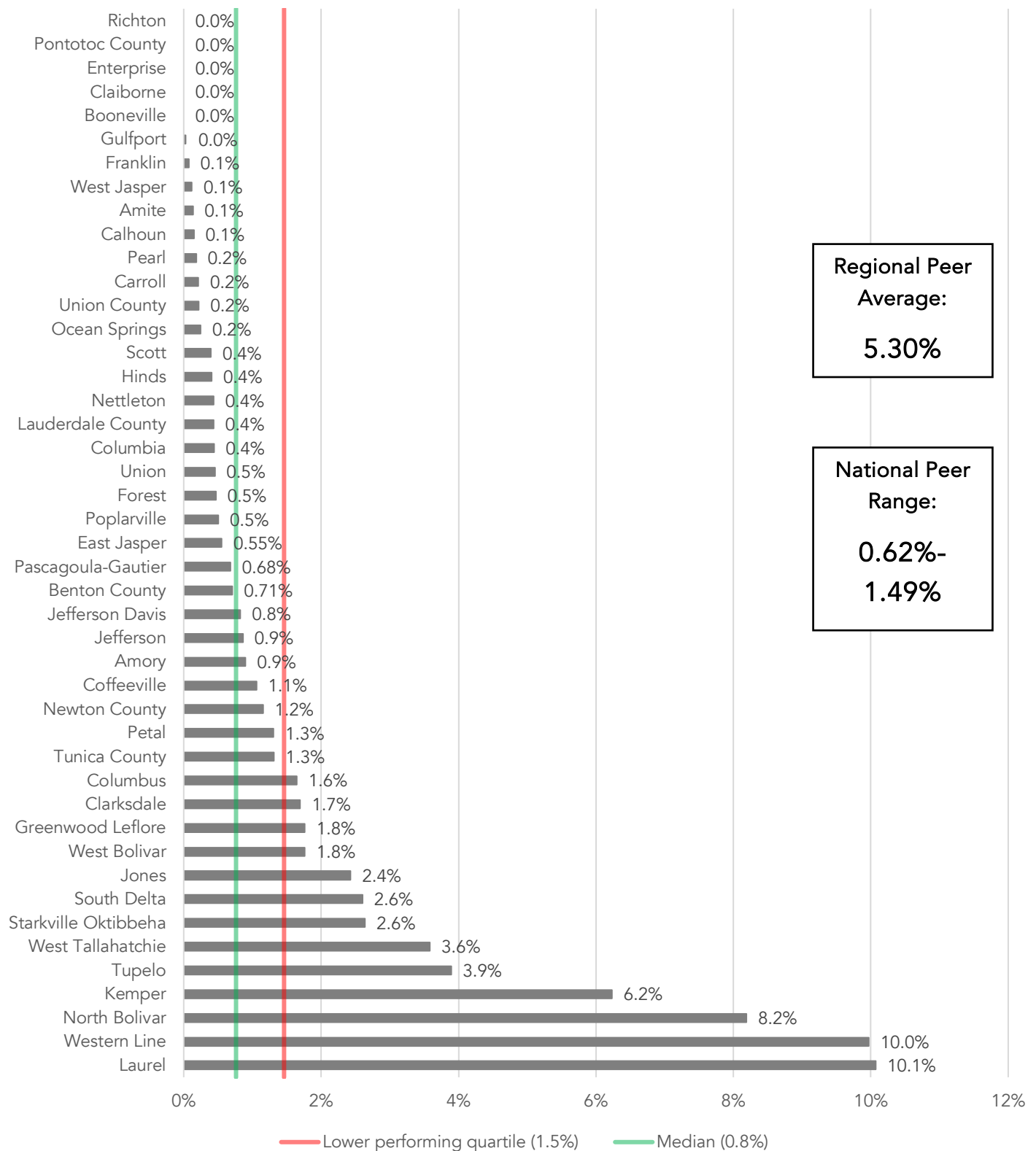
### Percentage of Payments Voided

For FY 2023 for districts reporting key performance indicators in supply chain management within the current cohort, the 0.8% median percentage of payments voided was below the regional peer average of 5.3% and fell within the national peer range of approximately 0.6% to 1.5%. Thus overall, districts in this cohort voided a significantly lower percentage of payments than did regional peers and was in line with national peers.

As shown in Exhibit 17 on page 40, for FY 2023 for districts reporting key performance indicators in supply chain management, the 0.8% median percentage of payments voided was below the regional peer average of 5.3% and fell within the national peer range of approximately 0.6% to 1.5%. Five districts (Booneville, Claiborne, Enterprise, Pontotoc County, and Richton) reported no voided payments during FY 2023. Thirteen districts reported a percentage of voided payments above the upper end of the national peer range of 1.5%. Laurel reported the highest percentage of voided payments (10.1%), with 67 out of 672 payments voided.

District officials have an opportunity to use this information to explore reasons for voided payments in their district with the goal of reducing voided payments and reducing costs associated with processing payments.

**Exhibit 17: Percentage of Payments Voided for FY 2023 for Reporting Districts**



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Clinton, North Tippah, South Pike, and Webster districts did not provide data. Gulfport's data rounds to 0.0%, as it is less than 0.05%.



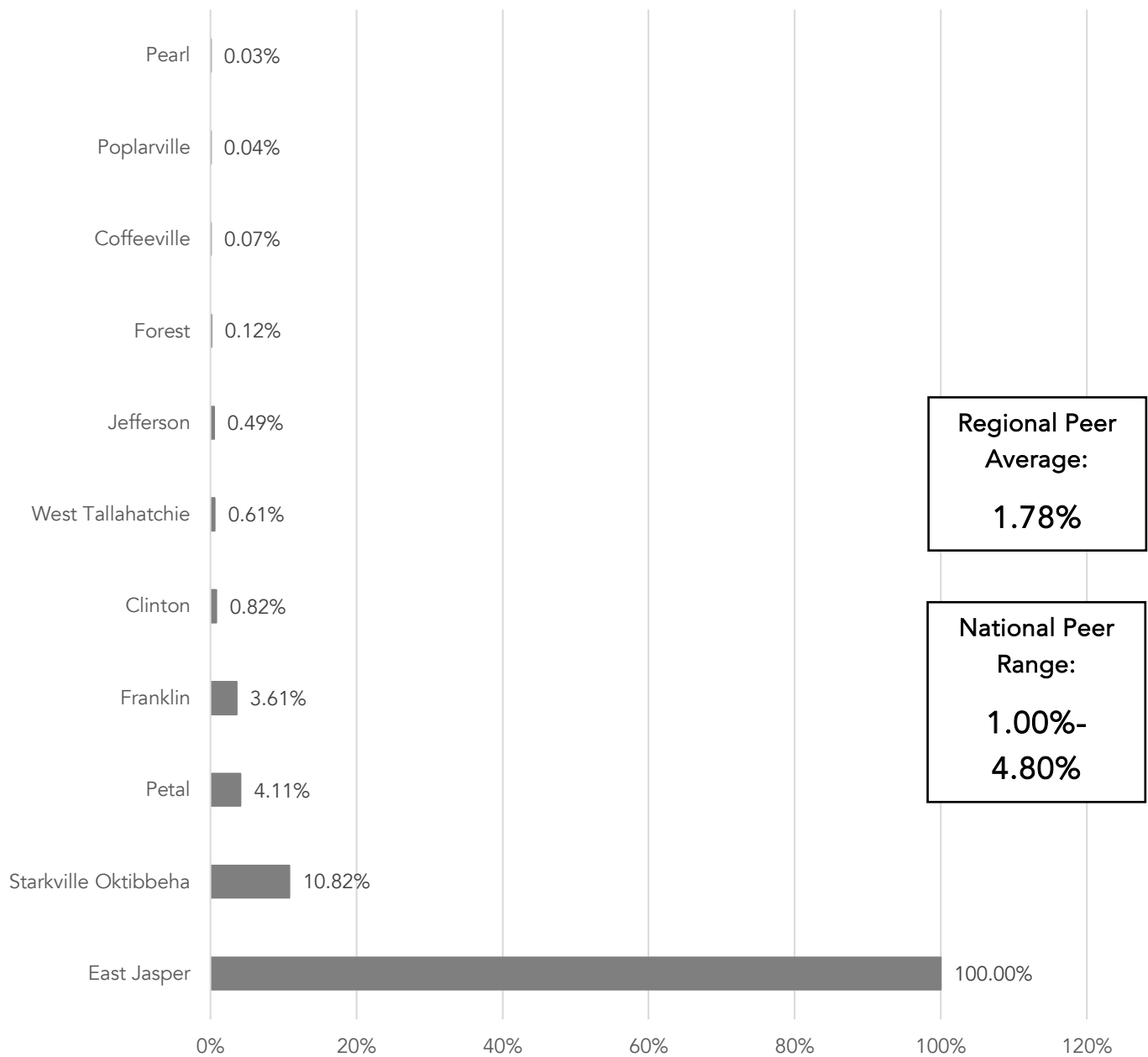
### Percentage of Purchases Made with Purchasing Cards

For FY 2023 for the 11 districts reporting on this key performance indicator for supply chain management within the current cohort, four districts (East Jasper, Starkville Oktibbeha, Petal, and Franklin) reported a percentage of purchases made using purchasing cards (i.e., P-cards) above the regional peer average of 1.78%.

As shown in Exhibit 18 on page 42, for FY 2023, of the 11 districts reporting on this key performance indicator, four districts reported a percentage of purchases made using P-cards above the regional peer average of 1.78%. The other seven reporting districts used purchasing cards for less than 1% of district purchases.

Using purchasing cards can streamline the procurement process by reducing paperwork and administrative tasks but also districts must have proper oversight of procurement cards to prevent and detect misuse. District officials have an opportunity to re-evaluate the use of procurement cards in their district, explore the benefits and risks associated with using procurement cards, and determine whether increasing the use of procurement cards would offer increased efficiency and cost savings for their district.

**Exhibit 18: Percentage of Purchases Made with P-cards for FY 2023 for Reporting Districts**



Note: Aberdeen, Amite, Amory, Benton County, Booneville, Calhoun, Carroll, Claiborne, Clarksdale, Columbia, Columbus, Enterprise, Greenwood Leflore, Gulfport, Hinds, Jefferson Davis, Jones, Kemper, Lauderdale, Laurel, Nettleton, Newton County, North Bolivar, North Tippah, Ocean Springs, Pascagoula-Gautier, Pontotoc County, Richton, Scott, South Delta, South Pike, Tunica County, Tupelo, Union County, Union, Webster, West Bolivar, West Jasper, and Western Line districts did not provide data.

## Procurement Department Costs per \$100,000 of District Revenue

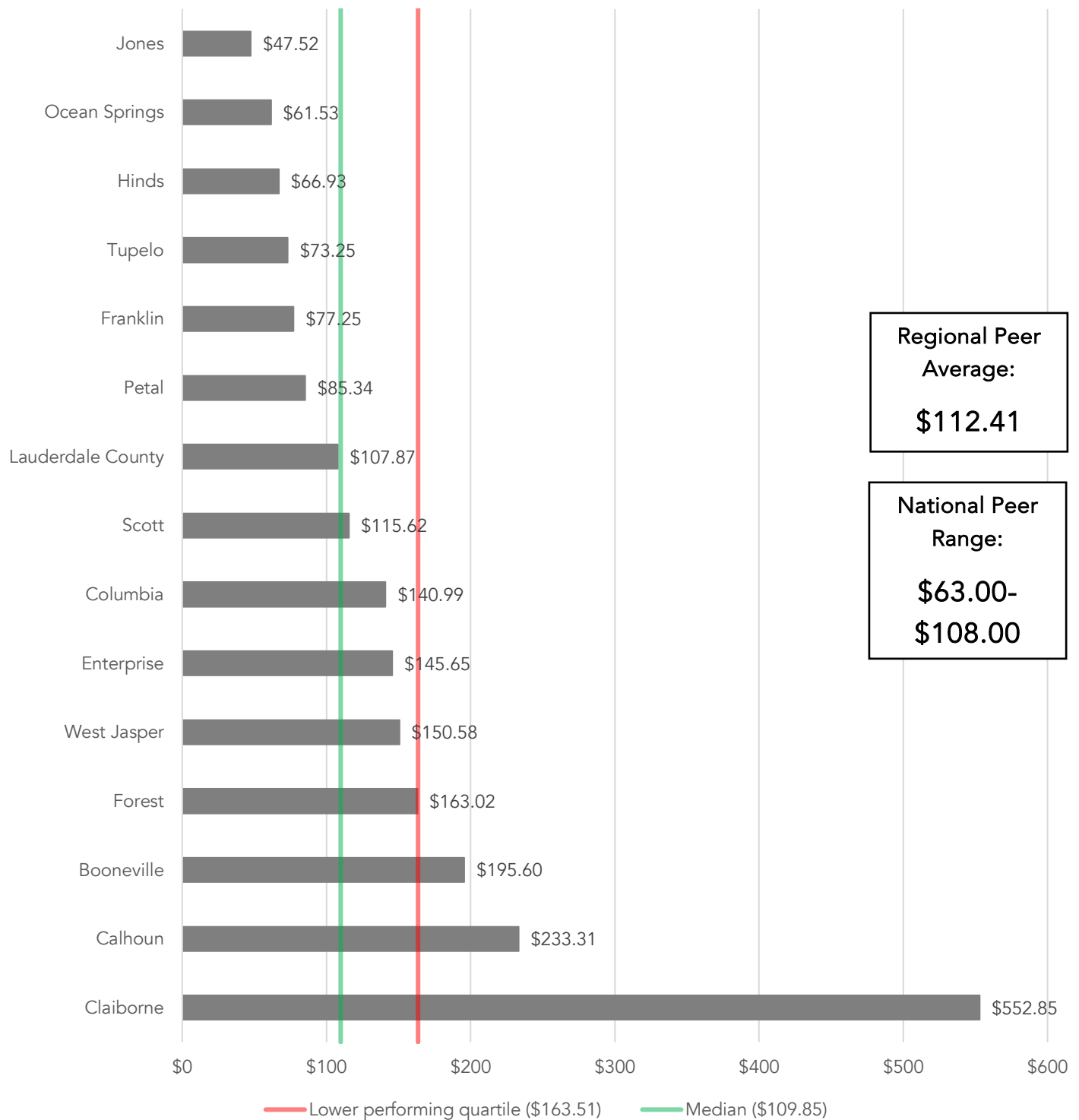
For FY 2023 for the 15 districts reporting on this key performance indicator for supply chain management within the current cohort, the approximately \$110 median procurement costs per \$100,000 of district revenue was just below the regional peer average of \$112.41 but just above the high end of the national peer range of \$63 to \$108. Thus overall, the reporting districts' procurement costs per \$100,000 of revenue were less than those of regional peers but higher than most national peers.

As shown in Exhibit 19 on page 44, for FY 2023 for the 15 districts reporting on this key performance indicator for supply chain management, the approximately \$110 median procurement costs per \$100,000 of district revenue was just below the regional peer average of \$112.41 but just above the high end of the national peer range of \$63 to \$108. Jones reported the lowest procurement department costs per \$100,000 of district revenue (\$47.52). Claiborne reported the highest procurement department costs per \$100,000 of district revenue (\$552.85). That district also reported approximately \$112,661 in procurement department costs and one FTE procurement staff.

Exhibit 19 presents procurement department costs per \$100,000 of district revenue as reported by the districts. Many of the districts reported questionable information. For example, one district reported total procurement department costs of \$8,266 but also reported procurement staffing costs above \$8,266. Without an accurate accounting of costs, district administration is unable to identify areas in which efficiency could be improved.

District officials have an opportunity to review the data in this exhibit to ensure that procurement costs are being captured accurately, possibly improve procurement department efficiencies, and explore increasing the use of procurement cards.

**Exhibit 19: Procurement Costs per \$100,000 of District Revenue for FY 2023 for Reporting Districts**



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amite, Amory, Benton County, Carroll, Clarksdale, Clinton, Coffeeville, Columbus, East Jasper, Greenwood Leflore, Gulfport, Jefferson, Jefferson Davis, Kemper, Laurel, Nettleton, Newton County, North Tippah, Pascagoula-Gautier, Pearl, Pontotoc County, Poplarville, Richton, South Delta, South Pike, Starkville Oktibbeha, Tunica County, Union County, Union, Webster, West Bolivar, West Tallahatchie, and Western Line data were not provided. North Bolivar provided data; however, the data was not clarified and was therefore excluded from the exhibit.

### Costs per Purchase Order

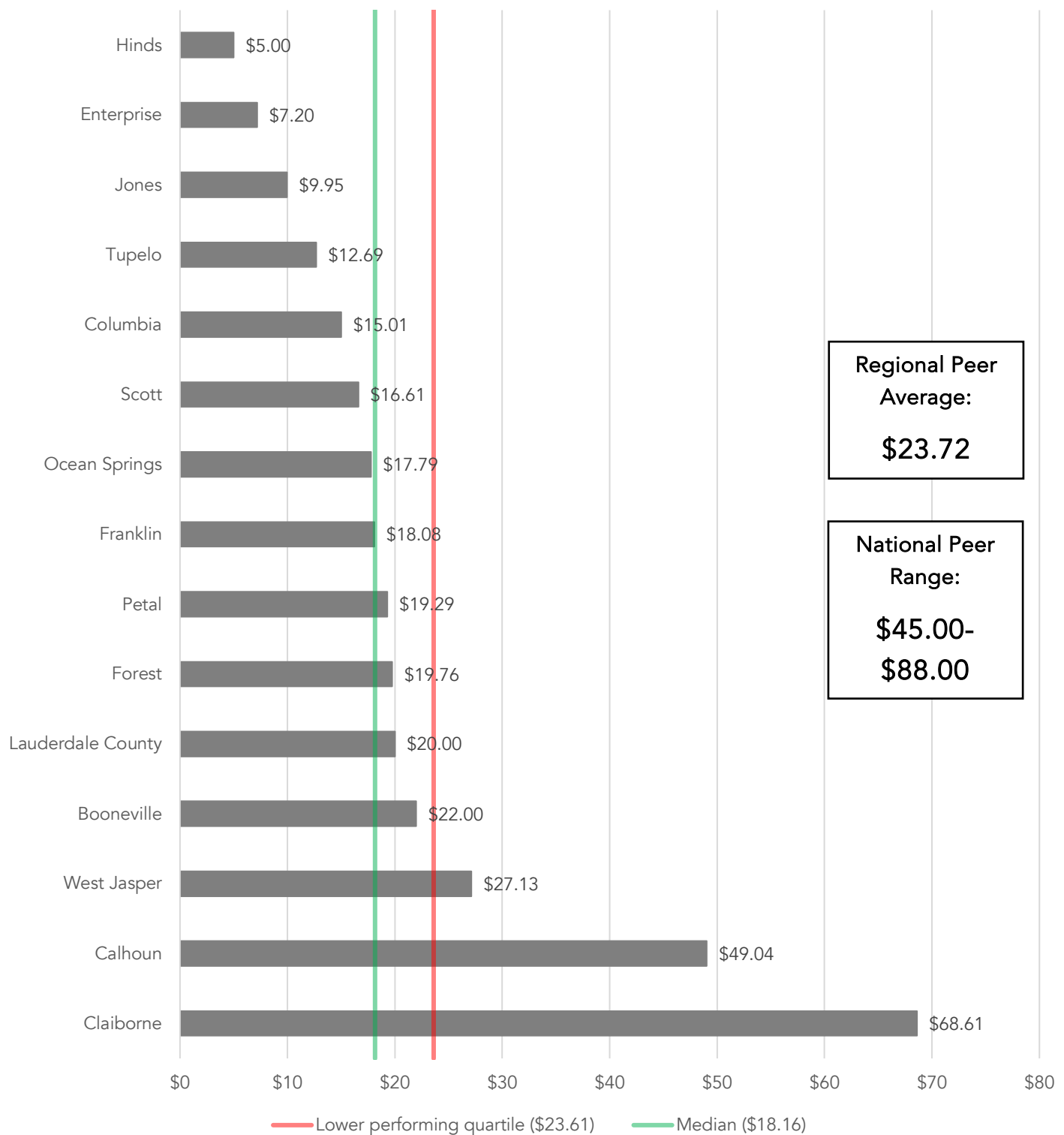
For FY 2023 for the 15 districts reporting on this key performance indicator for supply chain management within the current cohort, the \$18.16 median cost per purchase order was below the regional peer average of \$23.72 and below the national range of \$45 to \$88.

For this key performance indicator, the assessment team determined that the number of purchase orders used to determine this metric excluded purchase orders associated with purchasing cards and construction.

As shown in Exhibit 20 on page 46, for FY 2023 for the 15 districts reporting on this key performance indicator for supply chain management, the \$18.16 median cost per purchase order was below the regional peer average of \$23.72 and below the national range of \$45 to \$88. Hinds reported the lowest cost per purchase order (\$5.00), while Claiborne reported the highest cost per purchase order (\$68.61).

District officials have an opportunity to review the data in Exhibit 20 to ensure that costs associated with purchase orders are being captured accurately and thus possibly improve efficiencies related to processing purchase orders and reduce costs.

**Exhibit 20: Costs per Purchase Order for FY 2023 for Reporting Districts**



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amite, Amory, Benton County, Carroll, Clarksdale, Clinton, Coffeeville, Columbus, East Jasper, Greenwood Leflore, Gulfport, Jefferson, Jefferson Davis, Kemper, Laurel, Nettleton, Newton County, North Bolivar, North Tippah, Pascagoula-Gautier, Pearl, Pontotoc County, Poplarville, Richton, South Delta, South Pike, Starkville Oktibbeha, Tunica County, Union, Union County, Webster, West Bolivar, West Tallahatchie, and Western Line districts did not provide data.

### Competitive Procurement Savings Percentage

For FY 2023 for the seven districts reporting on this key performance indicator for supply chain management within the current cohort, the median 1.7% procurement savings percentage was below the regional peer average of 5.5% and just below the national peer range of 1.8% to 3.7%.

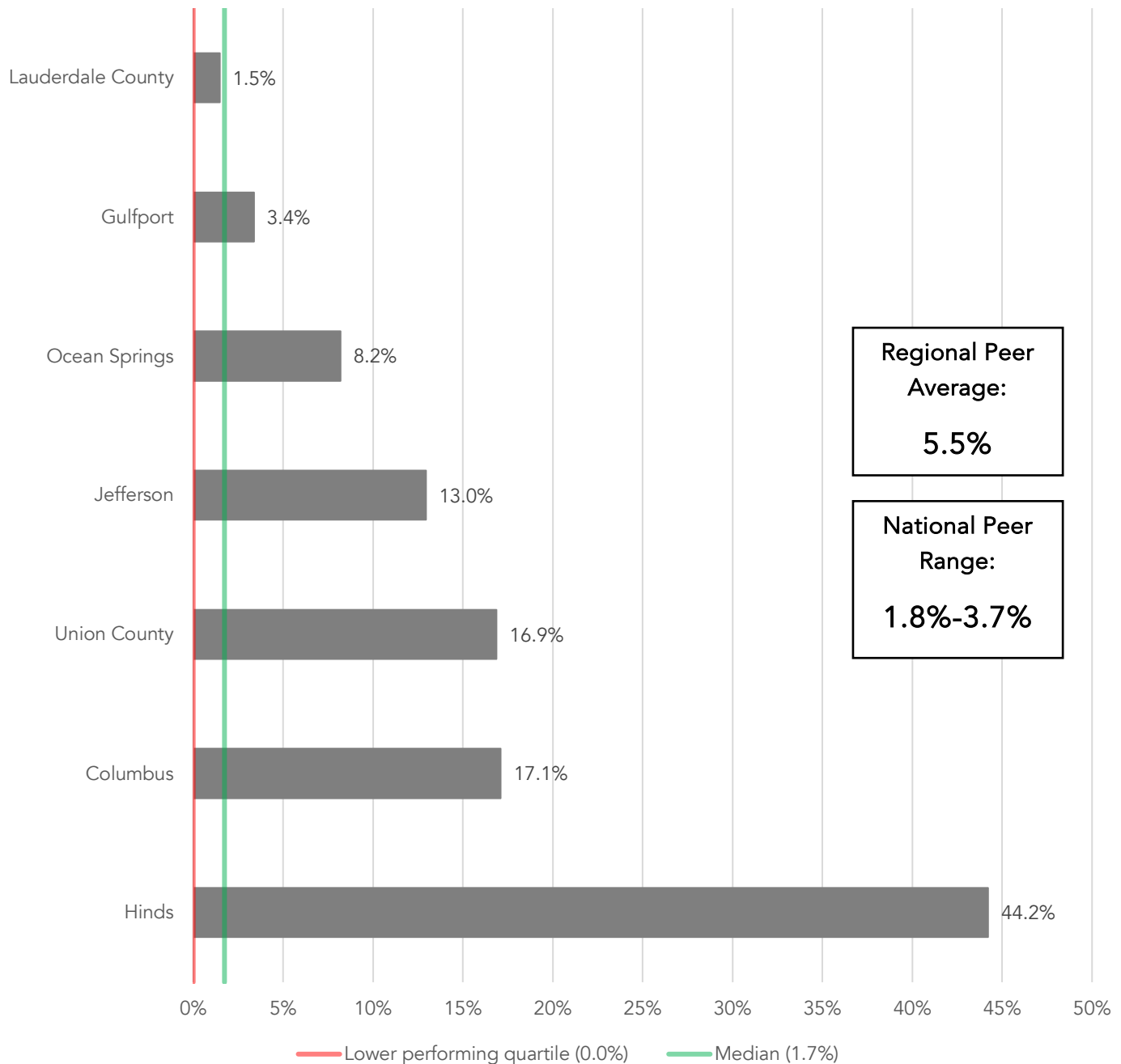
Level Data calculated this indicator by dividing district-reported savings<sup>12</sup> from invitations for bids, requests for proposals, and informal solicitations by the total dollars of procurements, excluding purchase card and construction-related purchases.

As shown in Exhibit 21 on page 48, for FY 2023 for the seven districts reporting on this key performance indicator for supply chain management, the median 1.7% procurement savings percentage was below the regional peer average of 5.5% and just below the national peer range of 1.8% to 3.7%. Hinds County reported the highest percentage of savings (44.2%). District officials have an opportunity to explore greater use of invitations for bids, requests for proposals, and informal solicitations to possibly realize savings in the purchasing process.

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<sup>12</sup> Savings were calculated by comparing the highest received pricing to the lowest awarded pricing for all items and services obtained through competitive procurement processes.

## Exhibit 21: Competitive Procurement Savings Percentage for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amite, Amory, Benton County, Booneville, Calhoun, Carroll, Claiborne, Clarksdale, Clinton, Coffeeville, Columbia, East Jasper, Enterprise, Forest, Franklin, Greenwood Leflore, Jefferson Davis, Jones, Kemper, Laurel, Nettleton, Newton County, North Bolivar, North Tippah, Pascagoula-Gautier, Pearl, Petal, Pontotoc County, Poplarville, Richton, Scott, South Delta, South Pike, Starkville, Oktibbeha, Tunica County, Tupelo, Union, Webster, West Bolivar, West Jasper, West Tallahatchie, and Western Line did not provide data.



### Competitive Procurement Percentage

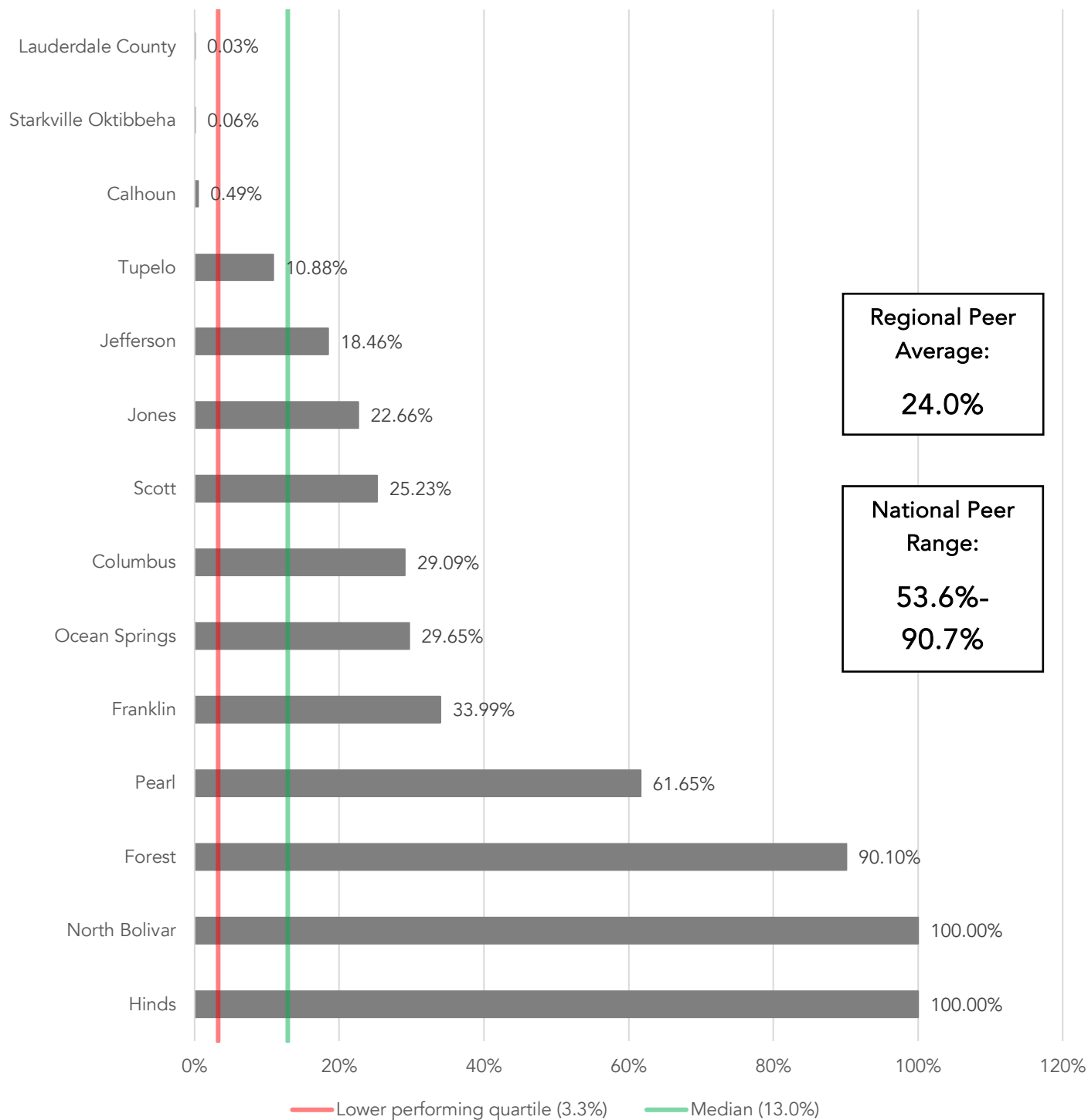
For FY 2023 for the 14 districts reporting on this key performance indicator for supply chain management within the current cohort, the median of 13% of purchases made through competitive procurement is below the regional peer average of 24% and well below the national peer range of approximately 54% to 91%.

For this study, the assessment team determined the percentage of purchases made through a competitive procurement process by dividing the total dollar amount made through competitive procurements by total dollars in procurements (including purchasing card and construction spending). For example, if a district's purchases for a year totaled \$18,796,509, with \$716,875 procured through competitive means, the district's competitive procurement percentage would be 3.8% ( $\$716,875 / \$18,796,509 = 3.8\%$ ).

As shown in Exhibit 22 on page 50, for FY 2023 for the 14 districts reporting on this key performance indicator for supply chain management, the median of 13% of purchases made through competitive procurement is below the regional peer average of 24% and well below the national peer range of approximately 54% to 91%. Hinds County and North Bolivar reported the highest percentage of purchases made through a competitive process (100%).

District officials have an opportunity to expand making purchases through a competitive process and possibly lower purchasing costs.

## Exhibit 22: Competitive Procurement Percentage for FY 2023 for Reporting Districts



The lower performing quartile and the median in this exhibit represent the above reporting districts and an additional 80 Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2.)

Note: Aberdeen, Amite, Amory, Benton County, Booneville, Carroll, Claiborne, Clarksdale, Clinton, Coffeeville, Columbia, East Jasper, Enterprise, Greenwood Leflore, Gulfport, Jefferson Davis, Kemper, Laurel, Nettleton, Newton County, North Tippah, Pascagoula-Gautier, Petal, Pontotoc County, Poplarville, Richton, South Delta, South Pike, Tunica County, Union, Webster, West Bolivar, West Jasper, West Tallahatchie, and Western Line districts did not provide data. Union County provided data; however, the data was not clarified and was therefore excluded from the exhibit.

## Conclusions Regarding How Districts' Data Collection May Impact Finance and Supply Chain Costs

District administrators' ability to monitor and manage finance and supply chain related expenses effectively is hindered if staffing levels, department costs, and efficiency measures are not consistently and accurately recorded and regularly reported to appropriate administrators in the district.

As noted previously, Level Data selected 50 of Mississippi's 138 traditional public school districts with a range of characteristics, including geographic location, enrollment, and grades based on the statewide accountability system to provide FY 2023 data on their finance and supply chain functions.

For this review, districts were asked for a variety of finance and supply chain cost information and performance measures. Information received from districts varied from reasonable to questionable to unreasonable to not available. For example, one district reported approximately only \$526,000 in annual payroll for 98 district employees, which led to the district's information being omitted from exhibits that used payroll information. Another district reported issuing approximately 2,500 purchase orders during the year and 0.25 FTE procurement staff which, although possible, appears questionable.

If districts do not or cannot record and accurately capture the FTEs required for finance and supply chain functions, the associated personnel and department costs of those functions, accurately record finance and supply chain performance measures, and regularly report cost and performance measures to appropriate district personnel, then district administrators' ability to manage costs and improve efficiencies is inhibited.

## Conclusions Regarding Cost Savings

Based on FY 2023 data reported, of the districts reporting within the current cohort, 36 districts could realize annual projected potential savings of up to approximately \$1.4 million by reducing payroll costs and workers' compensation costs and savings of up to \$437,185 by reducing accounts payable costs.

Thirty-six of the reporting districts have the potential for cost savings (see Exhibit 23 beginning on page 52 for a summary) in the areas of finance, supply chain management, or both. While the reported data suggests the potential for cost savings for these districts, each district's administration should carefully review the data and recommendations in light of the particular circumstances of that district.

Fourteen districts are not included in Exhibit 23. These 14 districts (Aberdeen, Amory, Clinton, Coffeerville, Enterprise, Laurel, Newton County, Ocean Springs, Poplarville, Richton, South Pike, Union County, Webster, and West Jasper) did not provide enough information to determine whether cost savings could be realized.

**Exhibit 23: Projected Potential Cost Savings in Reporting Districts based on FY 2023 Data Reported**

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
Amite	< or = \$37,376	< or = \$8,379	<p>The district should review its fund balance, budgeting process, and payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process, track key procurement data, and standardize, measure, and increase competitive bidding. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Benton County	< or = \$23,036	< or = \$3,855	<p>The district should develop a strategic plan, review its fund balance, budgeting process, and payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p>

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			The district should review its accounts payable process and consistently track procurement data. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.
Booneville	--	< or = \$5,710	The district should review its procurement process, track key procurement data, and standardize, measure, and increase competitive bidding. If the district can bring its procurement costs in line with those of state peers, it could realize cost savings in the area of supply chain management.
Calhoun	--	< or = \$27,331	The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.
Carroll	< or = \$20,701	< or = \$13,187	<p>The district should review its fund balance, budgeting process and its payroll process. The district should identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process, track key procurement data, and standardize, measure, and increase competitive bidding. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Claiborne	< or = \$86,575	< or = \$82,839	<p>The district should review its budgeting process and payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its procurement process, track key procurement data, and</p>

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			standardize, measure, and increase competitive bidding. If the district can bring its procurement costs in line with those of state peers, it could realize cost savings in the area of supply chain management.
Clarksdale	< or = \$45,391	--	<p>The district should review its budgeting process. The district should also identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should review its workers' compensation cost. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions. The district should consistently track procurement data. The district should increase competitive bidding.</p>
Columbia	--	< or = \$9,450	The district should review its accounts payable process. If the district can bring its accounts payable cost in line with those of state peers, it could realize cost savings in the area of supply chain management.
Columbus	< or = \$40,535	--	<p>The district should review its fund balance, budgeting process, and workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance. The district should also identify the root causes of paycheck errors and take steps to reduce or eliminate those errors.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions. The district should increase competitive bidding.</p>
East Jasper	< or = \$37,236	--	The district should develop a strategic plan. The district should review its fund balance, budgeting process, and its payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			<p>line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should consistently track procurement data. The district should increase competitive bidding.</p>
Forest	< or = \$28,102	--	<p>The district should develop a strategic plan. The district should review its budgeting process and payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p>
Greenwood Leflore	< or = \$9,071	< or = \$25,993	<p>The district should develop a strategic plan. The district should review its fund balance. The district should also take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions. The district should review its accounts payable process and consistently track procurement data. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Gulfport	< or = \$44,620	--	<p>The district should review its budgeting process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should consistently track procurement data.</p>
Hinds	< or = \$13,360	--	<p>The district should review its fund balance and payroll process. If the district can bring its payroll costs in line with those of state peers, it could realize cost savings in the area of finance.</p>
Jefferson	< or = \$15,456	--	<p>The district should review its fund balance and its payroll process. The district should identify the</p>

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			<p>root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should consistently track procurement data.</p>
Jefferson Davis	< or = \$85,026	< or = \$25,626	<p>The district should review its fund balance and its payroll process. The district should identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process and consistently track procurement data. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Jones	< or = \$65,901	--	<p>The district should identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions.</p>
Kemper	< or = \$9,338	--	<p>The district should review its payroll process. The district should identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p>



District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions.
Lauderdale County	< or = \$22,964	< or = \$8,471	<p>The district should review its fund balance and its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its procurement process, track key procurement data, and standardize, measure, and increase competitive bidding. If the district can bring its procurement costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Nettleton	< or = \$30,855	< or = \$23,594	<p>The district should review its budgeting process and payroll process. If the district can bring its payroll costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process and consistently track procurement data. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
North Bolivar	< or = \$84,325	< or = \$21,720	<p>The district should review its budgeting process and payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions. The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
North Tippah	< or = \$4,026	--	The district should take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			<p>those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should consistently track procurement data. The district should track its voided payments.</p>
Pascagoula-Gautier	< or = \$217,495	--	<p>The district should review its budgeting process and payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should consistently track procurement data. The district should increase competitive bidding.</p>
Pearl	< or = \$50,428	--	<p>The district should review its budgeting process. The district should take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should consistently track procurement data.</p>
Petal	--	< or = \$4,883	<p>The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management. The district should increase competitive bidding.</p>
Pontotoc County	< or = \$30,136		<p>The district should develop a strategic plan. The district should also take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should consistently track procurement data.</p>
Scott	< or = \$107,926	--	<p>The district should develop a strategic plan. The district should review its budgeting process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with</p>

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			those of state peers, it could realize cost savings in the area of finance.
South Delta	--	< or = \$32,733	The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.
Starkville Oktibbeha	< or = \$115,923	--	<p>The district should review its budgeting process. The district should identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions. The district should consistently track procurement data.</p>
Tunica County	< or = \$51,102	< or = \$29,320	<p>The district should review its budgeting process and payroll process. The district should also take steps to reduce its workers' compensation costs. If the district can bring its payroll costs and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management. The district should consistently track procurement data.</p>
Tupelo	< or = \$90,605	--	<p>The district should review its budgeting process. The district should take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those</p>

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			transactions. The district should consistently track procurement data.
Union	--	< or = \$19,585	The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.
Union County	< or = \$10,548	< or = \$28,281	<p>The district should review its payroll process. If the district can bring its payroll costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management. The district should consistently track procurement data.</p>
West Bolivar	--	< or = \$35,258	The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions. The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management. The district should consistently track procurement data. The district should increase competitive bidding.
West Tallahatchie	< or = \$6,792	--	<p>The district should take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of voided payments and take steps to reduce or eliminate those transactions. The district should consistently track procurement data. The district should increase competitive bidding.</p>
Western Line	< or = \$20,813	< or = \$30,970	The district should review its payroll process. The district should take steps to reduce its workers' compensation costs. If the district can bring its workers' compensation costs in line with those of

District	Potential Savings (Finance)	Potential Savings (Supply Chain)	Recommendations
			<p>state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
<b>TOTAL</b>	<b>\$1,405,662</b>	<b>\$437,185</b>	

## Recommendations

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1. In FY 2026, each district superintendent, in consultation with the district's finance and supply chain personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost savings. Such recommendations include:
  - a. achieving more precise estimates of revenues and expenses;
  - b. providing monthly financial status reports to functional department leaders;
  - c. developing and using a formal strategic plan that incorporates goals, objectives, and action steps;
  - d. accurately calculating payroll processing costs, accounts payable processing costs, and procurement costs;
  - e. reducing workers' compensation costs (e.g., by providing safety training and conducting risk assessments);
  - f. adopting and tracking competitive procurements; and,
  - g. assessing the viability of utilizing purchasing cards.
2. For districts that were unable to provide requested information (e.g., FTEs, personnel costs, department costs, efficiency measures) during this review pertaining to their finance or supply chain programs (or that provided questionable data), relevant district personnel should begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide annual reports to the district superintendent regarding the status of the finance and supply chain programs using the measures included in this review.

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## Appendix A: List of School Districts Included in this Review

1. Aberdeen\*
2. Amite
3. Amory
4. Benton County
5. Booneville
6. Calhoun
7. Carroll
8. Claiborne
9. Clarksdale
10. Clinton
11. Coffeeville
12. Columbia
13. Columbus
14. East Jasper
15. Enterprise
16. Forest
17. Franklin
18. Greenwood Leflore
19. Gulfport
20. Hinds
21. Jefferson
22. Jefferson Davis
23. Jones
24. Kemper
25. Lauderdale County
26. Laurel
27. Nettleton
28. Newton County
29. North Bolivar
30. North Tippah
31. Ocean Springs
32. Pascagoula-Gautier
33. Pearl
34. Petal
35. Pontotoc County
36. Poplarville
37. Richton
38. Scott
39. South Delta
40. South Pike
41. Starkville Oktibbeha
42. Tunica County
43. Tupelo
44. Union
45. Union County

- 46. Webster
- 47. West Bolivar
- 48. West Jasper
- 49. West Tallahatchie
- 50. Western Line

\* Aberdeen failed to provide benchmark or performance data for this review.

SOURCE: PEER.

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## Appendix B: FY 2023 Finance and Supply Chain Program Information by District

District Metrics for Finance for FY 2023						
District	Annual District Operating Revenue	Annual District Operating Expenditures	Variance	Total Student Enrollment	Annual Operating Revenue per Student	Annual Operating Expenditures per Student
Aberdeen	Data Not Provided					
Amite	\$ 18,072,621	\$ 17,925,519	0.81%	866	\$ 20,869.08	\$ 20,699.21
Amory	26,097,574	20,994,519	19.55%	1,524	17,124.39	13,775.93
Benton County	15,779,543	16,032,268	-1.60%	961	16,419.92	16,682.90
Booneville	16,739,248	16,119,784	3.70%	1,320	12,681.25	12,211.96
Calhoun	34,412,645	33,219,363	3.47%	2,089	16,473.26	15,902.04
Carroll	14,046,651	13,003,780	7.42%	808	17,384.47	16,093.81
Claiborne	20,378,405	19,673,920	3.46%	1,019	19,998.43	19,307.09
Clarksdale	51,737,670	50,096,334	3.17%	2,060	25,115.37	24,318.61
Clinton	62,153,406	62,111,121	0.07%	5,096	12,196.51	12,188.21
Coffeeville	8,333,701	7,541,993	9.50%	404	20,627.97	18,668.30
Columbia	24,764,943	23,388,653	5.56%	1,675	14,785.04	13,963.38
Columbus	52,387,321	53,714,188	-2.53%	3,082	16,997.83	17,428.35
East Jasper	17,415,023	16,867,684	3.14%	752	23,158.27	22,430.43
Enterprise	12,453,630	12,579,021	-1.01%	982	12,681.90	12,809.59
Forest	26,646,393	25,527,321	4.20%	1,670	15,955.92	15,285.82
Franklin	18,180,122	18,271,259	-0.50%	1,201	15,137.49	15,213.37
Greenwood Leflore	66,562,787	64,459,163	3.16%	4,029	16,520.92	15,998.80
Gulfport	89,993,755	87,185,242	3.12%	6,109	14,731.34	14,271.61
Hinds	79,686,274	81,092,428	-1.76%	4,960	16,065.78	16,349.28
Jefferson	18,536,244	18,427,315	0.59%	1,009	18,370.91	18,262.95
Jefferson Davis	24,849,363	28,041,979	-12.85%	1,229	20,219.17	22,816.91
Jones	125,027,348	115,315,660	7.77%	8,390	14,901.95	13,744.42
Kemper	48,291,526	37,245,419	22.87%	884	54,628.42	42,132.83
Lauderdale County	85,306,551	87,261,514	-2.29%	5,862	14,552.47	14,885.96
Laurel	57,901,516	58,858,392	-1.65%	2,643	21,907.50	22,269.54
Nettleton	18,520,845	17,560,472	5.19%	1,080	17,148.93	16,259.70
Newton County	25,491,214	26,864,791	-5.39%	1,651	15,439.86	16,271.83
North Bolivar	19,511,920	19,495,654	0.08%	779	25,047.39	25,026.51
North Tippah	19,198,202	16,281,656	15.19%	1,168	16,436.82	13,939.77
Ocean Springs	72,312,813	73,576,583	-1.75%	5,883	12,291.83	12,506.64
Pascagoula-Gautier	\$ 25,464,181	\$ 119,956,511	-371.08%	6,518	\$ 3,906.75	\$ 18,403.88
Pearl	51,022,586	55,710,015	-9.19%	4,157	12,273.90	13,401.50
Petal	72,747,247	72,669,281	0.11%	4,352	16,715.82	16,697.90
Pontotoc County	25,326,091	25,326,091	0.00%	3,389	7,473.03	2,390.36
Poplarville	\$ 26,387,588	\$ 28,033,807	-6.24%	1,869	\$14,118.56	\$14,999.36
Richton	6,000,453	8,721,682	-45.35%	574	10,453.75	15,194.57
Scott	49,524,374	47,430,407	4.23%	3,988	12,418.35	11,893.28
South Delta	13,637,443	13,071,925	4.15%	598	22,805.09	21,859.41
South Pike	Not Provided			1,379	Not Provided	Not Provided
Starkville Oktibbeha	94,205,012	92,190,657	2.14%	4,828	19,512.22	19,095.00

### District Metrics for Finance for FY 2023

District	Annual District Operating Revenue	Annual District Operating Expenditures	Variance	Total Student Enrollment	Annual Operating Revenue per Student	Annual Operating Expenditures per Student
Tunica County	36,357,531	37,721,343	-3.75%	1,646	22,088.41	22,916.98
Tupelo	111,733,415	150,674,894	-34.85%	5,515	20,259.91	27,320.92
Union	12,114,412	12,531,218	-3.44%	924	13,110.84	13,561.92
Union County	41,763,247	39,557,305	5.28%	2,942	14,195.53	13,445.72
Webster	Not Provided			1,528	Not Provided	Not Provided
West Bolivar	21,947,623	19,917,324	9.25%	984	22,304.49	20,241.18
West Jasper	23,244,969	23,195,876	0.21%	1,401	16,591.70	16,556.66
West Tallahatchie	13,850,094	12,710,995	8.22%	487	28,439.62	26,100.61
Western Line	28,215,401	27,695,197	1.84%	1,243	22,699.44	22,280.93

### District Metrics for Supply Chain for FY 2023

District	Annual Procurement Outlay	Annual Competitive Procurement	Total Number of Purchase Orders	Total Procurement Staff	Total Number of Invoices	Total AP Staff
Aberdeen	Data Not Provided					
Amite	\$ 4,262,292.51	Not Provided	1,710	0	3,525	1
Amory	Not Provided	\$ 500,000.00	2,231	1	4,185	1
Benton County	Not Provided	Not Provided	2,024	2	3,227	1
Booneville	3,464,771.71	Not Provided	1,488	2	3,485	1
Calhoun	18,363,402.05	89,947.54	1,637	3.50	4,680	3.50
Carroll	5,606,637.68	Not Provided	1,104	1	1,320	0.50
Claiborne	7,311,301.31	Not Provided	1,642	1	3,029	1
Clarksdale	\$30,780,408.80	Not Provided	2,209	4	5,148	1
Clinton	19,085,220.09	Not Provided	7,412	0	8,841	0
Coffeeville	2,427,818.69	Not Provided	975	0.75	941	0.75
Columbia	7,321,485.36	Not Provided	2,326	1	2,250	1
Columbus	20,624,951.85	6,000,073.68	4,566	0	8,675	1
East Jasper	20,638.03	Not Provided	978	1	NP	1
Enterprise	3,160,829.66	Not Provided	2,519	0.25	2,540	0.45
Forest	25,527,320.89	23,000,000.00	2,198	0.5	4,269	0.50
Franklin	1,477,760.57	502,297.11	777	1.5	3,392	0.95
Greenwood Leflore	Not Provided	Not Provided	2,142	2	8,571	2
Gulfport	31,727,218.47	108.00	12,130	0	10,607	1
Hinds	1,800,172.00	1,800,172.00	10,667	1	28,353	1
Jefferson	6,249,665.73	1,153,892.44	1,923	1.5	5,270	1
Jefferson Davis	Not Provided	Not Provided	3,134	1	2,876	1
Jones	31,681,922.85	7,179,792.33	5,970	1	21,065	1
Kemper	Not Provided	Not Provided	NP	1	5,292	1
Lauderdale County	19,244,934.43	5,000.00	4,600	1	11,254	2
Laurel	Not Provided	Not Provided	3,000	2	6,276	1
Nettleton	Not Provided	120,651.88	1,082	5	2,156	1

### District Metrics for Supply Chain for FY 2023

District	Annual Procurement Outlay	Annual Competitive Procurement	Total Number of Purchase Orders	Total Procurement Staff	Total Number of Invoices	Total AP Staff
Newton County	16,192,963.08	Not Provided	1,405	0	6,194	1
North Bolivar	9,849,160.00	9,849,160.00	1,903	0	3,178	1
North Tippah	Not Provided	Not Provided	2,510	NP	5,242	NP
Ocean Springs	17,917,395.79	5,312,679.10	2,501	2	7,497	1
Pascagoula-Gautier	54,926,385.52	Not Provided	4,637	0	19,884	2
Pearl	20,871,775.81	12,867,421.76	3,738	0.5	10,496	1
Petal	17,884,699.76	Not Provided	3,218	0	4,760	1
Pontotoc County	Not Provided	Not Provided	3,288	0	9,500	0
Poplarville	11,220,847.51	Not Provided	1,619	2	6,012	1
Richton	0.00	0.00	NP	3	900	0
Scott	15,690,172.17	3,959,047.86	3,448	1	8,203	1
South Delta	Not Provided	Not Provided	720	13	2,002	1
South Pike	Not Provided	Not Provided	NP	0	NP	0
Starkville Oktibbeha	3,650,936.82	2,027.22	5,154	0	14,467	10
Tunica County	Not Provided	Not Provided	1,113	0	4,807	1
Tupelo	51,004,126.93	5,546,920.17	6,452	2.5	49,704	2.5
Union	4,602,677.00	Not Provided	1,087	1	2,272	1
Union County	1,892,678.00	2,027,778.00	2,080	0	4,427	1
Webster	Not Provided	Not Provided	NP	8	NP	1
West Bolivar	8,910,950.80	Not Provided	2,438	1	2,541	1
West Jasper	5,799,123.00	Not Provided	1,290	0	NP	0.5
West Tallahatchie	4,487,165.40	Not Provided	2,117	NP	3,919	NP
Western Line	Not Provided	Not Provided	1,735	1	2,407	1

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## Appendix C: FY 2023 Finance and Supply Chain Benchmark Data and Performance Indicators for Districts Reporting

Aberdeen
Benchmark Data Not Reported
Performance Data Not Reported

Amite			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.05%	–	–
Fund Balance as a Percent of Operating Expenses	191.4%	+	+
Adopted Budget as a Percent of Actual Expenses	88%	–	–
Final Budget as a Percent of Actual Expenditure	Data Not Provided		
Final Budget as a Percent of Actual Revenue			
Paychecks Processed per Payroll Staff FTE per Month	198.7	–	–
Payroll Department Costs per \$100,000 of Payroll	\$835.04	+	+
Payroll Department Cost per Paycheck	\$26.40	+	+
Paycheck Errors per 10,000 Paychecks Processed	12.58	+	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$721.58	+	+
Worker's Compensation Cost per Employee	\$295.55	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$267.16	+	+
Accounts Payable Cost per Invoice	\$13.70	+	+
Average Number of Days to Process Invoices	2	–	–
Invoices Processed per Accounts Payable Department FTE per Month	293.8	–	–
Payments Voided	0.1%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Amory			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2%	+	-
Fund Balance as a Percent of Operating Expenses	56.4%	+	+
Adopted Budget as a Percent of Actual Expenses	101.7%	-	-
Final Budget as a Percent of Actual Expenditure	109.5%	+	-
Final Budget as a Percent of Actual Revenue	84.7%	-	-
Paychecks Processed per Payroll Staff FTE per Month	493.7	+	+
Payroll Department Costs per \$100,000 of Payroll	Data Not Provided		
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	0.0	-	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$249.49	-	-
Worker's Compensation Cost per Employee	\$158	-	-
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	5	-	-
Invoices Processed per Accounts Payable Department FTE per Month	348.8	-	-
Payments Voided	0.9%	+	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Benton County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.2%	+	–
Fund Balance as a Percent of Operating Expenses	31.3%	–	–
Adopted Budget as a Percent of Actual Expenses	122.7%	+	+
Final Budget as a Percent of Actual Expenditure	122.7%	+	+
Final Budget as a Percent of Actual Revenue	123%	+	+
Paychecks Processed per Payroll Staff FTE per Month	400.5	+	–
Payroll Department Costs per \$100,000 of Payroll	\$291.44	–	–
Payroll Department Cost per Paycheck	\$12.36	–	–
Paycheck Errors per 10,000 Paychecks Processed	20.81	+	+
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$631.36	+	+
Worker's Compensation Cost per Employee	\$361.48	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$255.93	+	+
Accounts Payable Cost per Invoice	\$12.51	+	–
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	268.9	–	–
Payments Voided	0.7%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Booneville			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	Data Not Provided		
Fund Balance as a Percent of Operating Expenses	21.8%	-	-
Adopted Budget as a Percent of Actual Expenses	100.2%	-	-
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	195	-	-
Payroll Department Costs per \$100,000 of Payroll	\$259.41	-	-
Payroll Department Cost per Paycheck	\$11.96	-	-
Paycheck Errors per 10,000 Paychecks Processed	12.82	+	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$386.98	-	-
Worker's Compensation Cost per Employee	\$216.30	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$195.60	+	-
Accounts Payable Cost per Invoice	\$9.40	-	-
Average Number of Days to Process Invoices	30	+	+
Invoices Processed per Accounts Payable Department FTE per Month	290.4	-	-
Payments Voided	0.0%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$195.60	+	+
Costs per Purchase Order	\$22	+	-
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio			



Calhoun			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	3.6%	+	+
Fund Balance as a Percent of Operating Expenses	22.8%	-	-
Adopted Budget as a Percent of Actual Expenses	106.3%	-	-
Final Budget as a Percent of Actual Expenditure	154.8%	+	+
Final Budget as a Percent of Actual Revenue	136.4%	+	+
Paychecks Processed per Payroll Staff FTE per Month	712.5	+	+
Payroll Department Costs per \$100,000 of Payroll	\$102.60	-	-
Payroll Department Cost per Paycheck	\$5.29	-	-
Paycheck Errors per 10,000 Paychecks Processed	0.0	-	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$345.28	-	-
Worker's Compensation Cost per Employee	\$157.27	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$233.31	+	+
Accounts Payable Cost per Invoice	\$17.16	+	+
Average Number of Days to Process Invoices	5	-	-
Invoices Processed per Accounts Payable Department FTE per Month	111.4	-	-
Payments Voided	0.1%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$233.31	+	+
Costs per Purchase Order	\$49.04	+	+
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio	0.5%	-	-

Carroll			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.1%	+	-
Fund Balance as a Percent of Operating Expenses	101.6%	+	+
Adopted Budget as a Percent of Actual Expenses	120.1%	+	+
Final Budget as a Percent of Actual Expenditure	129.3%	+	+
Final Budget as a Percent of Actual Revenue	116%	+	+
Paychecks Processed per Payroll Staff FTE per Month	261.2	-	-
Payroll Department Costs per \$100,000 of Payroll	\$228.47	-	-
Payroll Department Cost per Paycheck	\$11.75	-	-
Paycheck Errors per 10,000 Paychecks Processed	38.29	+	+
Paychecks Direct Deposit	99.6%	-	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$602.09	+	+
Worker's Compensation Cost per Employee	\$404.75	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$200.26	+	-
Accounts Payable Cost per Invoice	\$21.31	+	+
Average Number of Days to Process Invoices	120	+	+
Invoices Processed per Accounts Payable Department FTE per Month	220	-	-
Payments Voided	0.2%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Claiborne			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.8%	–	–
Fund Balance as a Percent of Operating Expenses	16.2%	–	–
Adopted Budget as a Percent of Actual Expenses	125.6%	+	+
Final Budget as a Percent of Actual Expenditure	100.6%	–	–
Final Budget as a Percent of Actual Revenue	97.8%	–	–
Paychecks Processed per Payroll Staff FTE per Month	212	–	–
Payroll Department Costs per \$100,000 of Payroll	\$478.19	+	+
Payroll Department Cost per Paycheck	\$24.32	+	+
Paycheck Errors per 10,000 Paychecks Processed	19.65	+	+
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$1,064.88	+	+
Worker's Compensation Cost per Employee	\$436	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$157.49	–	–
Accounts Payable Cost per Invoice	\$10.60	–	–
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	252.4	–	–
Payments Voided	0.0%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$552.85	+	+
Costs per Purchase Order	\$68.61	+	+
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio			

Clarksdale			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.3%	+	-
Fund Balance as a Percent of Operating Expenses	15.3%	-	-
Adopted Budget as a Percent of Actual Expenses	134.3%	+	+
Final Budget as a Percent of Actual Expenditure	129.6%	+	+
Final Budget as a Percent of Actual Revenue	123.3%	+	+
Paychecks Processed per Payroll Staff FTE per Month	Data Not Provided		
Payroll Department Costs per \$100,000 of Payroll	\$418.59	+	-
Payroll Department Cost per Paycheck	\$18.50	+	+
Paycheck Errors per 10,000 Paychecks Processed	29.14	+	+
Paychecks Direct Deposit	98.6%	-	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$576.53	+	+
Worker's Compensation Cost per Employee	\$368.79	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$100.78	-	-
Accounts Payable Cost per Invoice	\$10.13	-	-
Average Number of Days to Process Invoices	1	-	-
Invoices Processed per Accounts Payable Department FTE per Month	429	-	-
Payments Voided	1.7%	+	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Clinton			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	44.3%	+	–
Adopted Budget as a Percent of Actual Expenses	96.3%	–	–
Final Budget as a Percent of Actual Expenditure	103.2%	+	–
Final Budget as a Percent of Actual Revenue	104.9%	+	–
Paychecks Processed per Payroll Staff FTE per Month	672.3	+	+
Payroll Department Costs per \$100,000 of Payroll	\$152.99	–	–
Payroll Department Cost per Paycheck	\$7.71	–	–
Paycheck Errors per 10,000 Paychecks Processed	Data Not Provided		
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$255.82	–	–
Worker's Compensation Cost per Employee	\$155.29	–	–
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	14	–	–
Invoices Processed per Accounts Payable Department FTE per Month	Data Not Provided		
Payments Voided			
Purchasing Card (P-card) Purchasing Ratio	0.8%	+	–
Procurement Department Costs per \$100,000 of District Revenue	Data Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Coffeeville			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.8%	+	-
Fund Balance as a Percent of Operating Expenses	104.5%	+	+
Adopted Budget as a Percent of Actual Expenses	121.2%	+	+
Final Budget as a Percent of Actual Expenditure	118.6%	+	+
Final Budget as a Percent of Actual Revenue	113.1%	+	+
Paychecks Processed per Payroll Staff FTE per Month	130.7	-	-
Payroll Department Costs per \$100,000 of Payroll	Data Not Provided		
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	1505.10	+	+
Paychecks Direct Deposit	99.1%	-	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$286.52	-	-
Worker's Compensation Cost per Employee	\$140.50	-	-
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	5	-	-
Invoices Processed per Accounts Payable Department FTE per Month	104.6	-	-
Payments Voided	1.1%	+	-
Purchasing Card (P-card) Purchasing Ratio	0.1%	-	-
Procurement Department Costs per \$100,000 of District Revenue	Data Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Columbia			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	5%	+	+
Fund Balance as a Percent of Operating Expenses	42.8%	+	-
Adopted Budget as a Percent of Actual Expenses	126.5%	+	+
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	610.3	+	+
Payroll Department Costs per \$100,000 of Payroll	\$516.55	+	+
Payroll Department Cost per Paycheck	\$16.92	+	+
Paycheck Errors per 10,000 Paychecks Processed	27.31	+	+
Paychecks Direct Deposit	92.5%	-	-
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$506.33	+	-
Worker's Compensation Cost per Employee	\$211.61	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$140.99	-	-
Accounts Payable Cost per Invoice	\$15.52	+	+
Average Number of Days to Process Invoices	30	+	+
Invoices Processed per Accounts Payable Department FTE per Month	187.5	-	-
Payments Voided	0.4%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$140.99	+	+
Costs per Purchase Order	\$15.01	-	-
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio			

Columbus			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	-	-
Fund Balance as a Percent of Operating Expenses	117.7%	+	+
Adopted Budget as a Percent of Actual Expenses	152.2%	+	+
Final Budget as a Percent of Actual Expenditure	147.4%	+	+
Final Budget as a Percent of Actual Revenue	148%	+	+
Paychecks Processed per Payroll Staff FTE per Month	551.3	+	+
Payroll Department Costs per \$100,000 of Payroll	\$170.44	-	-
Payroll Department Cost per Paycheck	\$8.21	-	-
Paycheck Errors per 10,000 Paychecks Processed	33.26	+	+
Paychecks Direct Deposit	99.9%	-	+
Worker's Compensation Cost per \$100,000 in Payroll	\$534.91	+	-
Worker's Compensation Cost per Employee	\$304.45	+	-
Accounts Payable Cost per \$100,000 of District Revenue	\$102.49	-	-
Accounts Payable Cost per Invoice	\$6.19	-	-
Average Number of Days to Process Invoices	37.5	+	+
Invoices Processed per Accounts Payable Department FTE per Month	722.9	+	+
Payments Voided	1.6%	+	-
Purchasing Card (P-card) Purchasing Ratio	Data not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio	17.1%	+	+
Competitive Procurement Ratio	29.1%	+	+



East Jasper			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	6%	+	+
Fund Balance as a Percent of Operating Expenses	195%	+	+
Adopted Budget as a Percent of Actual Expenses	135.5%	+	+
Final Budget as a Percent of Actual Expenditure	114.1%	+	+
Final Budget as a Percent of Actual Revenue	124.4%	+	+
Paychecks Processed per Payroll Staff FTE per Month	188.4	-	-
Payroll Department Costs per \$100,000 of Payroll	\$2,954.17	+	+
Payroll Department Cost per Paycheck	\$32.09	+	+
Paycheck Errors per 10,000 Paychecks Processed	0.0	-	-
Paychecks Direct Deposit	99.8%	-	+
Worker's Compensation Cost per \$100,000 in Payroll	\$11,184.56	+	+
Worker's Compensation Cost per Employee	\$1,476.80	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$487.14	+	+
Accounts Payable Cost per Invoice	Data Not Provided		
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month			
Payments Voided	0.6%	-	-
Purchasing Card (P-card) Purchasing Ratio	100%	+	+
Procurement Department Costs per \$100,000 of District Revenue	Data Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Enterprise			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	4.3%	+	+
Fund Balance as a Percent of Operating Expenses	75.5%	+	+
Adopted Budget as a Percent of Actual Expenses	93.3%	-	-
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	199.7	-	-
Payroll Department Costs per \$100,000 of Payroll	\$1,020.85	+	+
Payroll Department Cost per Paycheck	\$34.07	+	+
Paycheck Errors per 10,000 Paychecks Processed	10.43	-	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$516.24	+	-
Worker's Compensation Cost per Employee	\$232.62	+	-
Accounts Payable Cost per \$100,000 of District Revenue	\$238.36	+	+
Accounts Payable Cost per Invoice	\$11.69	+	-
Average Number of Days to Process Invoices	5	-	-
Invoices Processed per Accounts Payable Department FTE per Month	470.4	+	-
Payments Voided	0.0%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$145.65	+	+
Costs per Purchase Order	\$7.20	-	-
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio			

Forest			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.1%	+	-
Fund Balance as a Percent of Operating Expenses	62.6%	+	+
Adopted Budget as a Percent of Actual Expenses	120.8%	+	+
Final Budget as a Percent of Actual Expenditure	120.8%	+	+
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	271.7	-	-
Payroll Department Costs per \$100,000 of Payroll	\$494.47	+	+
Payroll Department Cost per Paycheck	\$22.42	+	+
Paycheck Errors per 10,000 Paychecks Processed	12.27	+	-
Paychecks Direct Deposit	86.9%	-	-
Worker's Compensation Cost per \$100,000 in Payroll	\$404.24	-	-
Worker's Compensation Cost per Employee	\$257.59	+	-
Accounts Payable Cost per \$100,000 of District Revenue	\$163.02	-	-
Accounts Payable Cost per Invoice	\$10.18	-	-
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	711.5	+	+
Payments Voided	0.5%	-	-
Purchasing Card (P-card) Purchasing Ratio	0.1%	+	-
Procurement Department Costs per \$100,000 of District Revenue	\$163.02	+	+
Costs per Purchase Order	\$19.76	+	-
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio	90.1%	+	+

Franklin			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	107.8%	+	+
Adopted Budget as a Percent of Actual Expenses	111.7%	+	–
Final Budget as a Percent of Actual Expenditure	107.6%	+	–
Final Budget as a Percent of Actual Revenue	107.6%	+	–
Paychecks Processed per Payroll Staff FTE per Month	275.3	–	–
Payroll Department Costs per \$100,000 of Payroll	\$492.76	+	+
Payroll Department Cost per Paycheck	\$22.04	+	+
Paycheck Errors per 10,000 Paychecks Processed	10.32	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$296.83	–	–
Worker's Compensation Cost per Employee	\$164.25	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$257.40	+	+
Accounts Payable Cost per Invoice	\$13.80	+	+
Average Number of Days to Process Invoices	3	–	–
Invoices Processed per Accounts Payable Department FTE per Month	297.5	–	–
Payments Voided	0.1%	–	–
Purchasing Card (P-card) Purchasing Ratio	3.6%	+	+
Procurement Department Costs per \$100,000 of District Revenue	\$77.25	–	–
Costs per Purchase Order	\$18.08	–	–
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio	34%	+	+

Greenwood Leflore			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	7.1%	–	–
Adopted Budget as a Percent of Actual Expenses	1.1%	–	–
Final Budget as a Percent of Actual Expenditure	55.3%	–	–
Final Budget as a Percent of Actual Revenue	46%	–	–
Paychecks Processed per Payroll Staff FTE per Month	37.5	–	–
Payroll Department Costs per \$100,000 of Payroll	\$348.55	–	–
Payroll Department Cost per Paycheck	\$159.61	+	+
Paycheck Errors per 10,000 Paychecks Processed	Data Not Clarified		
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$465.77	+	–
Worker's Compensation Cost per Employee	\$243.57	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$184.81	+	–
Accounts Payable Cost per Invoice	\$14.35	+	+
Average Number of Days to Process Invoices	Data Not Provided		
Invoices Processed per Accounts Payable Department FTE per Month	357.1	–	–
Payments Voided	1.8%	+	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Gulfport			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	5.4%	+	+
Fund Balance as a Percent of Operating Expenses	29.1%	-	-
Adopted Budget as a Percent of Actual Expenses	129.5%	+	+
Final Budget as a Percent of Actual Expenditure	128.9%	+	+
Final Budget as a Percent of Actual Revenue	121.4%	+	+
Paychecks Processed per Payroll Staff FTE per Month	839.2	+	+
Payroll Department Costs per \$100,000 of Payroll	\$123.33	-	-
Payroll Department Cost per Paycheck	\$6.79	-	-
Paycheck Errors per 10,000 Paychecks Processed	12.91	+	-
Paychecks Direct Deposit	97.3%	-	+
Worker's Compensation Cost per \$100,000 in Payroll	\$353.10	-	-
Worker's Compensation Cost per Employee	\$231.97	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$58.37	-	-
Accounts Payable Cost per Invoice	\$4.95	-	-
Average Number of Days to Process Invoices	20	-	-
Invoices Processed per Accounts Payable Department FTE per Month	883.9	+	+
Payments Voided	<0.1%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio	3.4%	+	-
Competitive Procurement Ratio	Data Not Provided		

Hinds			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	6.1%	+	+
Fund Balance as a Percent of Operating Expenses	96.9%	+	+
Adopted Budget as a Percent of Actual Expenses	100%	-	-
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	628.6	+	+
Payroll Department Costs per \$100,000 of Payroll	\$352.83	-	-
Payroll Department Cost per Paycheck	\$17.39	+	+
Paycheck Errors per 10,000 Paychecks Processed	18.56	+	+
Paychecks Direct Deposit	92.1%	-	-
Worker's Compensation Cost per \$100,000 in Payroll	\$271.96	-	-
Worker's Compensation Cost per Employee	\$151.15	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$66.93	-	-
Accounts Payable Cost per Invoice	\$1.88	-	-
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	2362.8	+	+
Payments Voided	0.4%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$66.93	-	-
Costs per Purchase Order	\$5	-	-
Procurement Savings Ratio	44.2%	+	+
Competitive Procurement Ratio	100%	+	+

Jefferson			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.3%	+	-
Fund Balance as a Percent of Operating Expenses	2.5%	-	-
Adopted Budget as a Percent of Actual Expenses	131.8%	+	+
Final Budget as a Percent of Actual Expenditure	125%	+	+
Final Budget as a Percent of Actual Revenue	122.4%	+	+
Paychecks Processed per Payroll Staff FTE per Month	251.8	-	-
Payroll Department Costs per \$100,000 of Payroll	\$425.90	+	+
Payroll Department Cost per Paycheck	\$17.17	+	+
Paycheck Errors per 10,000 Paychecks Processed	43.02	+	+
Paychecks Direct Deposit	97.4%	-	+
Worker's Compensation Cost per \$100,000 in Payroll	\$459.87	+	-
Worker's Compensation Cost per Employee	\$287.31	+	-
Accounts Payable Cost per \$100,000 of District Revenue	\$189.04	+	-
Accounts Payable Cost per Invoice	\$6.65	-	-
Average Number of Days to Process Invoices	3	-	-
Invoices Processed per Accounts Payable Department FTE per Month	439.2	-	-
Payments Voided	0.9%	+	-
Purchasing Card (P-card) Purchasing Ratio	0.5%	+	-
Procurement Department Costs per \$100,000 of District Revenue	Data Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio	13%	+	+
Competitive Procurement Ratio	18.5%	+	-



Jefferson Davis			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.6%	+	–
Fund Balance as a Percent of Operating Expenses	206.4%	+	+
Adopted Budget as a Percent of Actual Expenses	107.5%	–	–
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	100%	=	–
Paychecks Processed per Payroll Staff FTE per Month	276.5	–	–
Payroll Department Costs per \$100,000 of Payroll	\$613.44	+	+
Payroll Department Cost per Paycheck	\$25.83	+	+
Paycheck Errors per 10,000 Paychecks Processed	27.12	+	+
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$769.67	+	+
Worker's Compensation Cost per Employee	\$442.54	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$234.14	+	+
Accounts Payable Cost per Invoice	\$20.23	+	+
Average Number of Days to Process Invoices	3	–	–
Invoices Processed per Accounts Payable Department FTE per Month	239.7	–	–
Payments Voided	0.8%	+	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Jones			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.8%	+	=
Fund Balance as a Percent of Operating Expenses	70.7%	+	+
Adopted Budget as a Percent of Actual Expenses	108.7%	-	-
Final Budget as a Percent of Actual Expenditure	103.5%	+	-
Final Budget as a Percent of Actual Revenue	103.4%	+	-
Paychecks Processed per Payroll Staff FTE per Month	426.5	+	-
Payroll Department Costs per \$100,000 of Payroll	\$201.33	-	-
Payroll Department Cost per Paycheck	\$8.96	-	-
Paycheck Errors per 10,000 Paychecks Processed	32.56	+	+
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$258.02	-	-
Worker's Compensation Cost per Employee	\$141.66	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$44.77	-	-
Accounts Payable Cost per Invoice	\$2.66	-	-
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	1755.4	+	+
Payments Voided	2.4%	+	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$47.52	-	-
Costs per Purchase Order	\$9.95	-	-
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio	22.7%	+	-

Kemper			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.6%	+	–
Fund Balance as a Percent of Operating Expenses	52.4%	+	+
Adopted Budget as a Percent of Actual Expenses	111.2%	+	–
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	100%	=	–
Paychecks Processed per Payroll Staff FTE per Month	246.7	–	–
Payroll Department Costs per \$100,000 of Payroll	\$396.67	+	–
Payroll Department Cost per Paycheck	\$18.30	+	+
Paycheck Errors per 10,000 Paychecks Processed	30.41	+	+
Paychecks Direct Deposit	99.8%	–	+
Worker's Compensation Cost per \$100,000 in Payroll	\$411.51	–	–
Worker's Compensation Cost per Employee	\$238.07	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$122.20	–	–
Accounts Payable Cost per Invoice	\$11.15	–	–
Average Number of Days to Process Invoices	30	+	+
Invoices Processed per Accounts Payable Department FTE per Month	441	–	–
Payments Voided	6.2%	+	+
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Lauderdale County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	6.5%	–	–
Adopted Budget as a Percent of Actual Expenses	104.6%	–	–
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	102.5%	+	–
Paychecks Processed per Payroll Staff FTE per Month	474	+	+
Payroll Department Costs per \$100,000 of Payroll	\$292.02	–	–
Payroll Department Cost per Paycheck	\$13.07	–	–
Paycheck Errors per 10,000 Paychecks Processed	5.27	–	–
Paychecks Direct Deposit	96.2%	–	–
Worker's Compensation Cost per \$100,000 in Payroll	\$283.29	–	–
Worker's Compensation Cost per Employee	\$159.91	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$126.66	–	–
Accounts Payable Cost per Invoice	\$9.60	–	–
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	468.9	+	–
Payments Voided	0.4%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$107.87	–	–
Costs per Purchase Order	\$20	+	–
Procurement Savings Ratio	1.5%	–	–
Competitive Procurement Ratio	0.03%	–	–

Laurel			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	43.8%	+	–
Adopted Budget as a Percent of Actual Expenses	129.9%	+	+
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	100%	=	–
Paychecks Processed per Payroll Staff FTE per Month	436.6	+	–
Payroll Department Costs per \$100,000 of Payroll	\$376.09	+	–
Payroll Department Cost per Paycheck	\$17.87	+	+
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	Data Not Provided		
Worker's Compensation Cost per Employee			
Accounts Payable Cost per \$100,000 of District Revenue	\$74.63	–	–
Accounts Payable Cost per Invoice	\$6.89	–	–
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	523	+	–
Payments Voided	10.1%	+	+
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Nettleton			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.1%	+	–
Fund Balance as a Percent of Operating Expenses	21.2%	–	–
Adopted Budget as a Percent of Actual Expenses	113.5%	+	–
Final Budget as a Percent of Actual Expenditure	113.5%	+	–
Final Budget as a Percent of Actual Revenue	112.6%	+	+
Paychecks Processed per Payroll Staff FTE per Month	179.5	–	–
Payroll Department Costs per \$100,000 of Payroll	\$1,281.79	+	+
Payroll Department Cost per Paycheck	\$29.94	+	+
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$462.66	+	–
Worker's Compensation Cost per Employee	\$106.31	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$259.17	+	+
Accounts Payable Cost per Invoice	\$22.26	+	+
Average Number of Days to Process Invoices	14	–	–
Invoices Processed per Accounts Payable Department FTE per Month	179.7	–	–
Payments Voided	0.4%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Newton County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.1%	+	-
Fund Balance as a Percent of Operating Expenses	14.9%	-	-
Adopted Budget as a Percent of Actual Expenses	85.8%	-	-
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	486.8	+	+
Payroll Department Costs per \$100,000 of Payroll	\$280.83	-	-
Payroll Department Cost per Paycheck	\$11.96	-	-
Paycheck Errors per 10,000 Paychecks Processed	34.23	+	+
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$399.21	-	-
Worker's Compensation Cost per Employee	\$217.73	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$223.92	+	+
Accounts Payable Cost per Invoice	\$9.22	-	-
Average Number of Days to Process Invoices	30	+	+
Invoices Processed per Accounts Payable Department FTE per Month	516.2	+	-
Payments Voided	1.2%	+	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

North Bolivar			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.6%	–	–
Fund Balance as a Percent of Operating Expenses	28.5%	–	–
Adopted Budget as a Percent of Actual Expenses	130.9%	+	+
Final Budget as a Percent of Actual Expenditure	130.9%	+	+
Final Budget as a Percent of Actual Revenue	99.9%	–	–
Paychecks Processed per Payroll Staff FTE per Month	143.8	–	–
Payroll Department Costs per \$100,000 of Payroll	\$644.34	+	+
Payroll Department Cost per Paycheck	\$32.98	+	+
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$1,051.33	+	+
Worker's Compensation Cost per Employee	\$559.54	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$295.69	+	+
Accounts Payable Cost per Invoice	\$18.15	+	+
Average Number of Days to Process Invoices	30	+	+
Invoices Processed per Accounts Payable Department FTE per Month	264.8	–	–
Payments Voided	8.2%	+	+
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$6,445.70	+	+
Costs per Purchase Order	Data Not Provided		
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio	100%	+	+



North Tippah			
Benchmark Data Not Reported			
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	Data Not Provided		
Fund Balance as a Percent of Operating Expenses	34.2%	-	-
Adopted Budget as a Percent of Actual Expenses	117.2%	+	+
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	85.1%	-	-
Paychecks Processed per Payroll Staff FTE per Month	Data Not Provided		
Payroll Department Costs per \$100,000 of Payroll			
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	0	-	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$685.21	+	+
Worker's Compensation Cost per Employee	\$250.63	+	-
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	30	+	+
Invoices Processed per Accounts Payable Department FTE per Month	Data Not Provided		
Payments Voided			
Purchasing Card (P-card) Purchasing Ratio			
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Ocean Springs			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	5.6%	+	+
Fund Balance as a Percent of Operating Expenses	24.5%	-	-
Adopted Budget as a Percent of Actual Expenses	107.6%	-	-
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	558.1	+	+
Payroll Department Costs per \$100,000 of Payroll	\$208.65	-	-
Payroll Department Cost per Paycheck	\$7.70	-	-
Paycheck Errors per 10,000 Paychecks Processed	13.94	+	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$298.41	-	-
Worker's Compensation Cost per Employee	\$124.41	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$63.47	-	-
Accounts Payable Cost per Invoice	\$6.12	-	-
Average Number of Days to Process Invoices	5	-	-
Invoices Processed per Accounts Payable Department FTE per Month	624.8	+	+
Payments Voided	0.2%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$61.53	-	-
Costs per Purchase Order	\$17.79	-	-
Procurement Savings Ratio	8.2%	+	+
Competitive Procurement Ratio	29.7%	+	+

Pascagoula-Gautier			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	37.2%	+	–
Adopted Budget as a Percent of Actual Expenses	122.3%	+	+
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	459.4%	+	+
Paychecks Processed per Payroll Staff FTE per Month	672.1	+	+
Payroll Department Costs per \$100,000 of Payroll	\$638.19	+	+
Payroll Department Cost per Paycheck	\$24.96	+	+
Paycheck Errors per 10,000 Paychecks Processed	0	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$329.81	–	–
Worker's Compensation Cost per Employee	\$145.90	–	–
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Clarified		
Accounts Payable Cost per Invoice	\$5.45	–	–
Average Number of Days to Process Invoices	7	–	–
Invoices Processed per Accounts Payable Department FTE per Month	828.5	+	+
Payments Voided	0.7%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Pearl			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	14.3%	–	–
Adopted Budget as a Percent of Actual Expenses	95.2%	–	–
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	99.8%	–	–
Paychecks Processed per Payroll Staff FTE per Month	700.1	+	+
Payroll Department Costs per \$100,000 of Payroll	\$179.63	–	–
Payroll Department Cost per Paycheck	\$9.93	–	–
Paycheck Errors per 10,000 Paychecks Processed	14.28	+	–
Paychecks Direct Deposit	99.9%	–	+
Worker's Compensation Cost per \$100,000 in Payroll	\$519.12	+	–
Worker's Compensation Cost per Employee	\$321.80	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$103.06	–	–
Accounts Payable Cost per Invoice	\$5.01	–	–
Average Number of Days to Process Invoices	26.9	+	+
Invoices Processed per Accounts Payable Department FTE per Month	874.7	+	+
Payments Voided	0.2%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio	61.6%	+	+

Petal			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.5%	+	-
Fund Balance as a Percent of Operating Expenses	24.8%	-	-
Adopted Budget as a Percent of Actual Expenses	85.2%	-	-
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	697.3	+	+
Payroll Department Costs per \$100,000 of Payroll	\$301.47	-	-
Payroll Department Cost per Paycheck	\$9.99	-	-
Paycheck Errors per 10,000 Paychecks Processed	5.98	-	-
Paychecks Direct Deposit	99.9%	-	+
Worker's Compensation Cost per \$100,000 in Payroll	\$253.05	-	-
Worker's Compensation Cost per Employee	\$105.88	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$80.78	-	-
Accounts Payable Cost per Invoice	\$12.35	+	-
Average Number of Days to Process Invoices	12	-	-
Invoices Processed per Accounts Payable Department FTE per Month	396.7	-	-
Payments Voided	1.3%	+	-
Purchasing Card (P-card) Purchasing Ratio	4.1%	+	+
Procurement Department Costs per \$100,000 of District Revenue	\$85.34	-	-
Costs per Purchase Order	\$19.29	+	-
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio			

Pontotoc County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	3.4%	+	+
Fund Balance as a Percent of Operating Expenses	14%	-	-
Adopted Budget as a Percent of Actual Expenses	102.6%	-	-
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	531.5	+	+
Payroll Department Costs per \$100,000 of Payroll	\$283.20	-	-
Payroll Department Cost per Paycheck	\$13.48	-	-
Paycheck Errors per 10,000 Paychecks Processed	Data Not Provided		
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$487.46	+	-
Worker's Compensation Cost per Employee	\$291.39	+	-
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	230	+	+
Invoices Processed per Accounts Payable Department FTE per Month	Data Not Provided		
Payments Voided	0.0%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Poplarville			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.4%	–	–
Fund Balance as a Percent of Operating Expenses	168.1%	+	+
Adopted Budget as a Percent of Actual Expenses	Data Not Provided		
Final Budget as a Percent of Actual Expenditure			
Final Budget as a Percent of Actual Revenue			
Paychecks Processed per Payroll Staff FTE per Month	202.9	–	–
Payroll Department Costs per \$100,000 of Payroll	Data Not Provided		
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	10.95	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$340.65	–	–
Worker's Compensation Cost per Employee	\$180.11	–	–
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month			
Payments Voided	0.5%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.04%	–	–
Procurement Department Costs per \$100,000 of District Revenue	Data Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Richton			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1%	+	-
Fund Balance as a Percent of Operating Expenses	10.7%	-	-
Adopted Budget as a Percent of Actual Expenses	121.1%	+	+
Final Budget as a Percent of Actual Expenditure	100%	-	-
Final Budget as a Percent of Actual Revenue	100%	=	-
Paychecks Processed per Payroll Staff FTE per Month	Data Not Clarified		
Payroll Department Costs per \$100,000 of Payroll	\$32,613.92	+	+
Payroll Department Cost per Paycheck	\$1,749.15	+	+
Paycheck Errors per 10,000 Paychecks Processed	Data Not Provided		
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$2,231.38	+	+
Worker's Compensation Cost per Employee	\$119.67	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$2,856.74	+	+
Accounts Payable Cost per Invoice	\$190.46	+	+
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	Data Not Provided		
Payments Voided	0.0%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			



Scott			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.2%	+	-
Fund Balance as a Percent of Operating Expenses	28.9%	-	-
Adopted Budget as a Percent of Actual Expenses	122.3%	+	+
Final Budget as a Percent of Actual Expenditure	125%	+	+
Final Budget as a Percent of Actual Revenue	121.5%	+	+
Paychecks Processed per Payroll Staff FTE per Month	616.7	+	+
Payroll Department Costs per \$100,000 of Payroll	\$184.87	-	-
Payroll Department Cost per Paycheck	\$7.81	-	-
Paycheck Errors per 10,000 Paychecks Processed	8.11	-	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$799.07	+	+
Worker's Compensation Cost per Employee	\$408.42	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$110.69	-	-
Accounts Payable Cost per Invoice	\$6.68	-	-
Average Number of Days to Process Invoices	Data not Provided		
Invoices Processed per Accounts Payable Department FTE per Month	683.6	+	+
Payments Voided	0.4%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$115.62	+	+
Costs per Purchase Order	\$16.61	-	-
Procurement Savings Ratio	Data not Provided		
Competitive Procurement Ratio	25.2%	+	+

South Delta			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1%	+	-
Fund Balance as a Percent of Operating Expenses	100.2%	+	+
Adopted Budget as a Percent of Actual Expenses	155.8%	+	+
Final Budget as a Percent of Actual Expenditure	151.4%	+	+
Final Budget as a Percent of Actual Revenue	146.8%	+	+
Paychecks Processed per Payroll Staff FTE per Month	190.9	-	-
Payroll Department Costs per \$100,000 of Payroll	\$691.80	+	+
Payroll Department Cost per Paycheck	\$28.28	+	+
Paycheck Errors per 10,000 Paychecks Processed	Data Not Provided		
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$289.93	-	-
Worker's Compensation Cost per Employee	\$142.40	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$406.15	+	+
Accounts Payable Cost per Invoice	\$27.67	+	+
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	166.8	-	-
Payments Voided	2.6%	+	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

South Pike			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Not Reported			

Starkville Oktibbeha			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	5.6%	+	+
Fund Balance as a Percent of Operating Expenses	45.4%	+	+
Adopted Budget as a Percent of Actual Expenses	107.8%	-	-
Final Budget as a Percent of Actual Expenditure	115.9%	+	+
Final Budget as a Percent of Actual Revenue	101.8%	+	-
Paychecks Processed per Payroll Staff FTE per Month	970.3	+	+
Payroll Department Costs per \$100,000 of Payroll	\$90.74	-	-
Payroll Department Cost per Paycheck	\$4.25	-	-
Paycheck Errors per 10,000 Paychecks Processed	40.36	+	+
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$487.29	+	-
Worker's Compensation Cost per Employee	\$298.15	+	-
Accounts Payable Cost per \$100,000 of District Revenue	\$51.40	-	-
Accounts Payable Cost per Invoice	\$3.35	-	-
Average Number of Days to Process Invoices	45	+	+
Invoices Processed per Accounts Payable Department FTE per Month	120.6	-	-
Payments Voided	2.6%	+	-
Purchasing Card (P-card) Purchasing Ratio	10.8%	+	+
Procurement Department Costs per \$100,000 of District Revenue	Data Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			
	0.1%	-	-

Tunica County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	4.4%	+	+
Fund Balance as a Percent of Operating Expenses	72.9%	+	+
Adopted Budget as a Percent of Actual Expenses	138.9%	+	+
Final Budget as a Percent of Actual Expenditure	126.5%	+	+
Final Budget as a Percent of Actual Revenue	127.6%	+	+
Paychecks Processed per Payroll Staff FTE per Month	325.3	–	–
Payroll Department Costs per \$100,000 of Payroll	\$465.42	+	+
Payroll Department Cost per Paycheck	\$24.07	+	+
Paycheck Errors per 10,000 Paychecks Processed	12.81	+	–
Paychecks Direct Deposit	97.9%	–	+
Worker's Compensation Cost per \$100,000 in Payroll	\$512.60	+	–
Worker's Compensation Cost per Employee	\$281.26	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$230.31	+	+
Accounts Payable Cost per Invoice	\$17.42	+	+
Average Number of Days to Process Invoices	8	–	–
Invoices Processed per Accounts Payable Department FTE per Month	400.6	–	–
Payments Voided	1.3%	+	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Tupelo			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	4.3%	+	+
Fund Balance as a Percent of Operating Expenses	22.4%	-	-
Adopted Budget as a Percent of Actual Expenses	92.5%	-	-
Final Budget as a Percent of Actual Expenditure	92.5%	-	-
Final Budget as a Percent of Actual Revenue	96.8%	-	-
Paychecks Processed per Payroll Staff FTE per Month	576.1	+	+
Payroll Department Costs per \$100,000 of Payroll	\$161.21	-	-
Payroll Department Cost per Paycheck	\$8.05	-	-
Paycheck Errors per 10,000 Paychecks Processed	10.85	-	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$340.18	-	-
Worker's Compensation Cost per Employee	\$223.71	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$80.45	-	-
Accounts Payable Cost per Invoice	\$1.81	-	-
Average Number of Days to Process Invoices	7	-	-
Invoices Processed per Accounts Payable Department FTE per Month	1656.8	+	+
Payments Voided	3.9%	+	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$73.25	-	-
Costs per Purchase Order	\$12.69	-	-
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio	10.9%	-	-

Union			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.6%	–	–
Fund Balance as a Percent of Operating Expenses	76.4%	+	+
Adopted Budget as a Percent of Actual Expenses	111%	=	–
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	100%	=	–
Paychecks Processed per Payroll Staff FTE per Month	163.9	–	–
Payroll Department Costs per \$100,000 of Payroll	\$503.17	+	+
Payroll Department Cost per Paycheck	\$24	+	+
Paycheck Errors per 10,000 Paychecks Processed	Data Not Provided		
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$277.78	–	–
Worker's Compensation Cost per Employee	\$179.74	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$373.98	+	+
Accounts Payable Cost per Invoice	\$19.94	+	+
Average Number of Days to Process Invoices	Data Not Provided		
Invoices Processed per Accounts Payable Department FTE per Month	189.3	–	–
Payments Voided	0.5%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Union County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.2%	+	-
Fund Balance as a Percent of Operating Expenses	45.3%	+	+
Adopted Budget as a Percent of Actual Expenses	100.5%	-	-
Final Budget as a Percent of Actual Expenditure	106.9%	+	-
Final Budget as a Percent of Actual Revenue	106.5%	+	-
Paychecks Processed per Payroll Staff FTE per Month	425.4	+	-
Payroll Department Costs per \$100,000 of Payroll	\$370.37	+	-
Payroll Department Cost per Paycheck	\$17.69	+	+
Paycheck Errors per 10,000 Paychecks Processed	3.92	-	-
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$261.67	-	-
Worker's Compensation Cost per Employee	\$167.97	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$187.71	+	-
Accounts Payable Cost per Invoice	\$17.71	+	+
Average Number of Days to Process Invoices	Data Not Provided		
Invoices Processed per Accounts Payable Department FTE per Month	368.9	-	-
Payments Voided	0.2%	-	-
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio	16.9%	+	+
Competitive Procurement Ratio	107.1%	+	+



Webster			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?		x	
Performance Data Not Reported			

West Bolivar			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	60.6%	+	+
Adopted Budget as a Percent of Actual Expenses	142.5%	+	+
Final Budget as a Percent of Actual Expenditure	142%	+	+
Final Budget as a Percent of Actual Revenue	137%	+	+
Paychecks Processed per Payroll Staff FTE per Month	180	–	–
Payroll Department Costs per \$100,000 of Payroll	\$699.01	+	+
Payroll Department Cost per Paycheck	\$34.54	+	+
Paycheck Errors per 10,000 Paychecks Processed	Data Not Provided		
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$41.45	–	–
Worker's Compensation Cost per Employee	\$26.81	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$291.71	+	+
Accounts Payable Cost per Invoice	\$25.20	+	+
Average Number of Days to Process Invoices	10	–	–
Invoices Processed per Accounts Payable Department FTE per Month	211.8	–	–
Payments Voided	1.8%	+	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

West Jasper			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.8%	=	–
Fund Balance as a Percent of Operating Expenses	51.6%	+	+
Adopted Budget as a Percent of Actual Expenses	111.5%	+	–
Final Budget as a Percent of Actual Expenditure	100%	–	–
Final Budget as a Percent of Actual Revenue	100%	=	–
Paychecks Processed per Payroll Staff FTE per Month	497.5	+	+
Payroll Department Costs per \$100,000 of Payroll	\$639.07	+	+
Payroll Department Cost per Paycheck	\$21.41	+	+
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$542.29	+	–
Worker's Compensation Cost per Employee	\$224.12	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$164.02	–	–
Accounts Payable Cost per Invoice	Data Not Provided		
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month			
Payments Voided	0.1%	–	–
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue	\$150.58	+	+
Costs per Purchase Order	\$27.13	+	+
Procurement Savings Ratio	Data Not Provided		
Competitive Procurement Ratio			

West Tallahatchie			
Benchmark Data Not Reported			
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.02%	–	–
Fund Balance as a Percent of Operating Expenses	16.5%	–	–
Adopted Budget as a Percent of Actual Expenses	137.3%	+	+
Final Budget as a Percent of Actual Expenditure	149.6%	+	+
Final Budget as a Percent of Actual Revenue	137.7%	+	+
Paychecks Processed per Payroll Staff FTE per Month	Data Not Provided		
Payroll Department Costs per \$100,000 of Payroll	\$430.92	+	+
Payroll Department Cost per Paycheck	\$18.18	+	+
Paycheck Errors per 10,000 Paychecks Processed	25.97	+	+
Paychecks Direct Deposit	98.7%	–	+
Worker's Compensation Cost per \$100,000 in Payroll	\$490.30	+	–
Worker's Compensation Cost per Employee	\$254.86	+	–
Accounts Payable Cost per \$100,000 of District Revenue	Data Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	1.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	Data Not Provided		
Payments Voided	3.6%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.6%	+	–
Procurement Department Costs per \$100,000 of District Revenue	Data Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Western Line			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0%	–	–
Fund Balance as a Percent of Operating Expenses	104.8%	+	+
Adopted Budget as a Percent of Actual Expenses	141%	+	+
Final Budget as a Percent of Actual Expenditure	141%	+	+
Final Budget as a Percent of Actual Revenue	136.5%	+	+
Paychecks Processed per Payroll Staff FTE per Month	224.8	–	–
Payroll Department Costs per \$100,000 of Payroll	\$302.88	–	–
Payroll Department Cost per Paycheck	\$19.88	+	+
Paycheck Errors per 10,000 Paychecks Processed	0	–	–
Paychecks Direct Deposit	100%	=	+
Worker's Compensation Cost per \$100,000 in Payroll	\$423.55	–	–
Worker's Compensation Cost per Employee	\$265.02	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$206.33	+	+
Accounts Payable Cost per Invoice	\$24.19	+	+
Average Number of Days to Process Invoices	30	+	+
Invoices Processed per Accounts Payable Department FTE per Month	200.6	–	–
Payments Voided	10%	+	+
Purchasing Card (P-card) Purchasing Ratio	Data Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

**James F. (Ted) Booth, Executive Director**

Reapportionment

Ben Collins

Administration

Kirby Arinder

Stephanie Harris

Gale Taylor

Quality Assurance and Reporting

Tracy Bobo

Bryan "Jay" Giles

Performance Evaluation

Lonnie Edgar, Deputy Director

Jennifer Sebren, Deputy Director

Taylor Burns

Emily Cloys

Kim Cummins

Kelsi Ford

Rucell Harris

Matthew Holmes

Chelsey Little

Debra Monroe

Ryan Morgan

Meri Clare Ringer

Sarah Williamson

Julie Winkeljohn