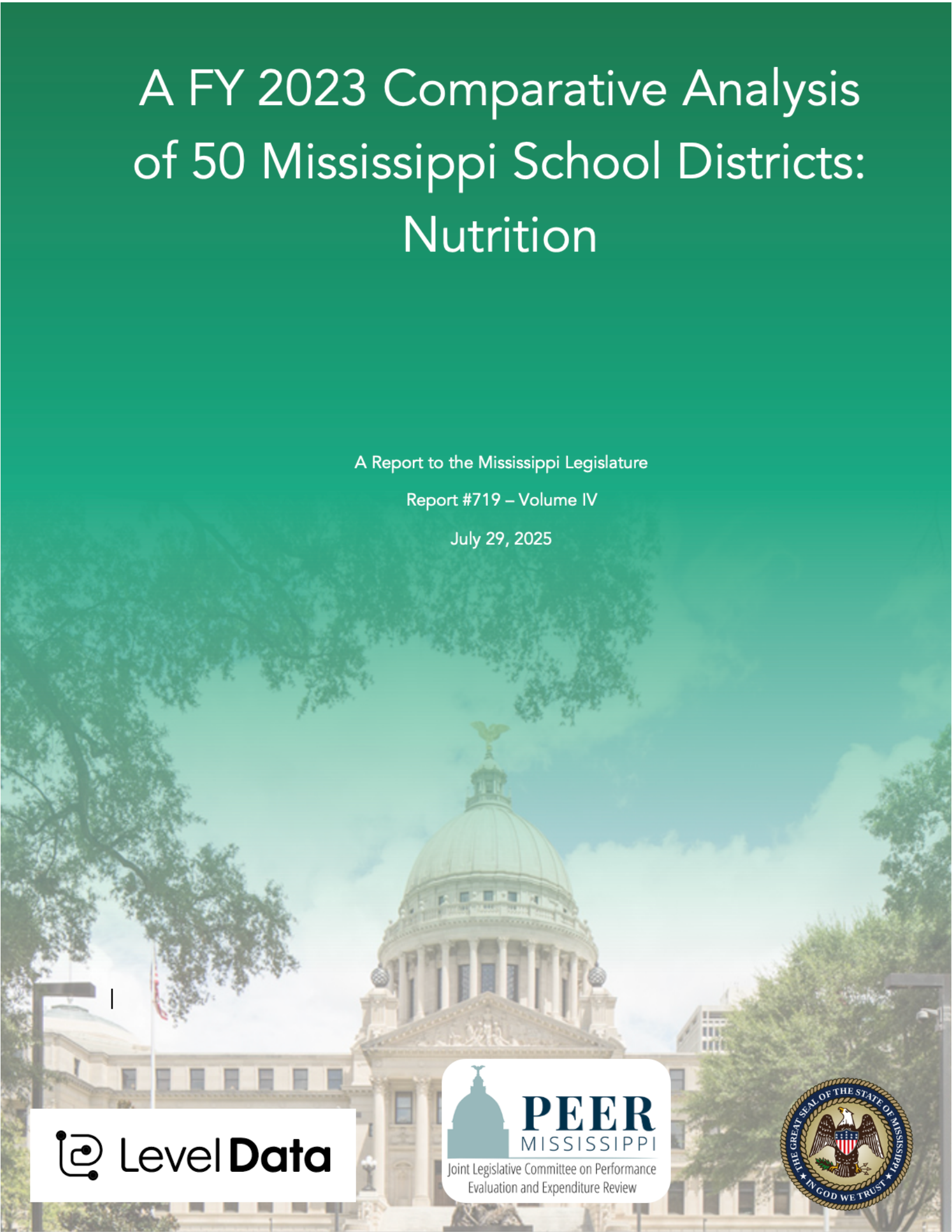
A FY 2023 Comparative Analysis of 50 Mississippi School Districts: Nutrition

A Report to the Mississippi Legislature

Report #719 – Volume IV

July 29, 2025



LevelData

PEER MISSISSIPPI
Joint Legislative Committee on Performance Evaluation and Expenditure Review

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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.

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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

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

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: Nutrition (Volume IV).***

Kevin W. Felsher

Representative Kevin Felsher, Chair

This report does not recommend increased funding or additional staff.

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List of Exhibits

PEER MISSISSIPPI
Joint Legislative Committee on Performance Evaluation and Expenditure Review

A FY 2023 Comparative Analysis of 50 Mississippi School Districts: Nutrition (Volume IV)

Report Highlights

July 29, 2025

CONCLUSION: A review of the nutrition programs for 50 Mississippi school districts in FY 2023 showed opportunities for districts to strengthen their programs and increase efficiency. For example, 34 (69%) of the 49 reporting districts did not participate in an alternative breakfast program, which can increase breakfast participation rates, thereby increasing program revenues. There was also wide variance in the performance of districts in key areas such as meals per labor hour, 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., overall costs per meal), while districts underperformed peers in other areas (e.g., breakfast participation rates and number of meals per labor hour).

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—nutrition (Volume IV). Other non-instructional reports include:

- Finance and Supply Chain (Volume I);
- Human Resources (Volume II);
- Information Technology (III);
- Operations (Volume V); and,
- Transportation (Volume VI).

KEY FINDINGS

- **Of 49 districts reporting, 100% utilize "offer versus serve," which allows students to decline some of the food offered.**
  The goal of "offer versus serve" is to reduce food waste.

- **34 (69%) did not participate in an alternative breakfast program.**
  Alternative breakfast programs can increase program revenues and may positively impact student performance.

- **24 (49%) did not use cycle menus, which are repeated over a specific period of time.**
  Cycle menus can help manage food buying costs, increase efficiency, and provide for more enjoyable meals for students.

- **Three (6%) reported that there are multiple designees responsible for ordering food for the district.**
  This could result in higher food costs.

- **There was wide variation in districts' performance on key indicators. For example, the number of meals per labor hour across reporting districts ranged from 8.6 to 26.6, which suggests that many districts have room for improvement.**
  Meals per labor hour is a key measure of efficiency in school nutrition programs. Generally, a higher number of meals per labor hour indicates greater efficiency.

Strategies for Improving a District's Meals Per Labor Hour

- Simplify the menu by offering healthy and nutritious options that can be easily prepared.
- Use standardized recipes to ensure meals are consistent in quality and quantity, reducing labor and minimizing waste.
- Optimize the kitchen layout and equipment, investing in high-capacity ovens, mixers, or food processors to streamline meal preparation.
- Implement time-saving techniques, such as batch cooking, ingredient prepping, and using prepared foods.
- Provide training for staff on cooking techniques, equipment usage, and food safety.
- Monitor and adjust labor costs regularly to optimize labor costs without compromising meal quality.

A Look at Selected FY 2023 District Cost Metrics

- *Breakfast Participation Rate*: The rate for reporting districts ranged from 19% in Ocean Springs to 100% in North Bolivar. The median rate for all districts of 45% was well below the regional peer average of 58.5%.
- *Lunch Participation Rate*: The rate for reporting districts ranged from 46% in West Bolivar to 100% in North Bolivar and Gulfport. The median rate for all districts of 72% was equal to the regional peer average.
- *Overall Cost per Meal*: The cost per meal ranged from $1.35 in Western Line to $8.16 in Jefferson Davis. The median cost for all districts was $4.07, which compares favorably to regional and national peers.
- *Fund Balance Measured in Number of Months of Average Program Expenses*: Fund balances ranged from just over one-half month of expenses in Columbia to approximately 16 months in Tunica County.
    - The federal COVID-19 waiver allowing districts to have more than three months of nutrition program expenses in reserve has expired and districts with more than three months of fund balance reserves compared to average monthly expenses must develop a plan to use the funds for allowable purchases such as necessary supplies and equipment.

Estimated annual cost savings: Up to $1.7 million for food and labor cost improvements

Additional projected revenues: Up to $7.6 million by increasing breakfast and lunch participation rates

See Exhibit 13 on page 32 for a summary of cost savings and additional revenues by district.

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS

1. In FY 2026, each district superintendent, in consultation with the district's nutrition 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.
2. For districts unable to provide benchmarking or performance information during this review pertaining to their nutrition programs (or provided questionable data), relevant district personnel should take action to begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide an annual performance report to the district superintendent regarding the status of the nutrition programs using the measures included in this review.
4. District administrators should use the information from annual performance reports to monitor their district's costs and efficiency in administering their nutrition programs.

SUMMARY OF RECOMMENDATIONS FOR THE MISSISSIPPI DEPARTMENT OF EDUCATION (MDE)

1. MDE should develop guidance to assist districts in increasing breakfast participation rates. MDE could use the *Colorado Department of Education's Guide to Increasing School Breakfast Participation* as a starting point in developing a guide for Mississippi's school districts.
2. MDE should develop guidance for districts to improve their meals per labor hour (MPLH).
3. MDE should develop guidance for school districts on using any excess reserves in their nutrition funds for allowable expenses that could contribute to a more efficient nutrition program.

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: Nutrition (Volume IV)

Restrictions

This review is a continuation of previous studies conducted by Glimpse K12 (now Level Data[1]) 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 46 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.

[1] 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[2] 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 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[3] 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 operational functions and then analyzed data regarding their nutrition programs and expenses. The districts selected for

[2] This number does not include Mississippi's public charter school districts.

[3] Appendix A on page 46 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.

review in this analysis were not included in previous PEER reports on nutrition programs and expenses (PEER Reports #690d and #703iv).

This report presents FY 2023 data reported by school districts regarding benchmarks (e.g., participation in alternative breakfast programs) and performance indicators (e.g., overall costs per meal). The report also provides some regional and national averages as a basis for comparison. Appendix B on page 48 provides nutrition program data for all 50 districts selected for this review. Appendix C on page 51 provides FY 2023 nutrition 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 Nutrition 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:

- participation in "offer versus serve" (i.e., allows students to decline some of the food offered to reduce waste);
- participation in alternative breakfast program(s);
- use of cycle menus (i.e., menus that repeat after a specified amount of time); and,
- designation of a single individual responsible for ordering food.

Forty-nine of the 50 districts reviewed provided the above-listed benchmark information.[6]

Participation in "Offer versus Serve"

Of the 49 school districts reporting FY 2023 nutrition benchmark data, 100% utilize "offer versus serve," which allows students to decline some of the food offered to reduce waste.

"Offer versus serve" is a provision in the National School Lunch Program and School Breakfast Program that allows students to decline some of the food offered. According to the U.S. Department of Agriculture, the goals of "offer versus serve" are to reduce food waste in the school meals programs while permitting students to decline foods they do not intend to eat. Schools must offer the following components for lunch: meats/meat alternatives; grains; fruit; vegetables; and milk. Under "offer versus serve," a student must take at least three components in the required serving sizes.

Utilizing this model can result in:

- less food waste;
- cost savings due to schools preparing less food;
- increased student satisfaction from having choices available for students; and,
- more efficient lunch lines, which can lead to a more enjoyable lunch break for students.

Participation in Alternative Breakfast Program(s)

Thirty-four (69%) of reporting school districts did not participate in an alternative breakfast program in FY 2023. These programs can increase breakfast participation rates, which increases program revenues. Additionally, according to the U.S. Department of Agriculture, students who eat breakfast have improved moods and increased alertness throughout the morning, which may translate to higher academic performance.

A traditional school breakfast program serves students before school hours in the cafeteria. Alternative breakfast programs offer additional opportunities for students to eat after the school day begins, increasing participation in school breakfast. They also provide essential nutrition for growing minds and bodies while reducing the stigma associated with eating school meals as a "free lunch" student.

[6] The nutrition department at Aberdeen did not provide nutrition benchmark data for this report.

According to the U.S. Department of Agriculture, students who eat breakfast have improved moods and increased alertness throughout the morning. According to the Food Research and Action Center,[7] a school breakfast program potentially offers students several benefits, including increased standardized test scores, cognitive function, and concentration, as well as lower tardiness, behavioral issues, and absenteeism.[8]

Common alternative breakfast programs include:

- "Breakfast in the Classroom," which involves serving breakfast for students to eat in the classroom during a morning class;
- "Grab & Go Breakfast," which involves serving breakfast "to go," often in a paper or plastic bag, before school or during a morning break; and,
- "Second Chance Breakfast," which provides students an opportunity to eat breakfast after the first class of the day, rather than before the school day begins.

Fifteen (31%) reporting school districts have adopted some form of alternative breakfast service models in one or more of their schools. Exhibit 1 on page 6 lists the districts participating in alternative breakfast programs along with the number of schools participating in each program and the district's breakfast participation rate.

According to research, alternative breakfast programs can increase breakfast participation rates. One study[9] reported a significant increase in participation for Breakfast in the Classroom and Grab & Go programs for North Carolina's elementary and high schools and Grab & Go and Second Chance Breakfast for middle and high school students. The Massachusetts Department of Elementary and Secondary Education reported a participation rate increase from 6% to 30% over a five-year period in a middle school that implemented the Second Chance Breakfast program.

The Food Research and Action Center provides guidance for schools regarding the implementation of alternative breakfast programs. For example, the Center states that one key to successful implementation of the Second Chance Breakfast program is to offer breakfast at least two hours before lunch and ensure that students have adequate time to obtain and eat their meals during the scheduled break. The scope of this report did not include an assessment of the districts' implementation of their programs or participation rates over time.

[7] The Food Research and Action Center is a 501(c)(3) tax exempt organization seeking to improve the nutrition, health, and well-being of people struggling with poverty-related hunger. https://frac.org/.

[8] https://frac.org/wp-content/uploads/BIC.jpg.

[9] Soldavini, A. and Ammerman, A. (2019). *Serving Breakfast Free to All Students and Type of Breakfast Serving Model Are Associated with Participation in the School Breakfast Program*. Journal of the Academy of Nutrition and Dietetics.

Exhibit 1: Schools in Reporting Districts Offering Alternative Breakfast Programs in FY 2023

	Number of Schools Participating			
District	Grab & Go	Second Chance Breakfast	Breakfast in the Classroom	Breakfast Participation Rate*
Amite	0	0	1	64%
Clarksdale	4	0	0	Not Provided
Jones	1	0	2	29%
Nettleton	1	0	0	38%
Newton County	2	0	2	60%
Pascagoula-Gautier	0	2	14	67%
Petal	0	0	1	42%
Pontotoc County	0	0	3	29%
Poplarville	3	0	0	30%
Richton	3	1	0	36%
Starkville Oktibbeha	5	0	0	47%
Tupelo	1	0	0	34%
Union County	3	1	0	34%
Webster	1	0	0	55%
West Tallahatchie	0	0	1	60%
TOTAL	**24**	**4**	**24**	

**Breakfast participation rate* is the average number of breakfast meals served to students daily. It is calculated by dividing the number of breakfast meals served by school district enrollment and then multiplying that number by the number of school days. The Food Research and Action Center has set a goal of achieving a 70% breakfast participation rate for low-income students. Some states (e.g., Virginia) have also set a 70% breakfast participation rate target.

Use of Cycle Menus

Twenty-four (49%) of reporting school districts did not use cycle menus in FY 2023. Cycle menus can help school districts ensure variety, balance, and nutritional compliance while streamlining purchasing, food preparation, and cost management.

Cycle menus are widely used in school district nutrition programs. Each day during the cycle, the menu is different, and at the end of the cycle, the menu is repeated. This process helps manage food costs, enhances staff efficiency, and enables menu flexibility for more creative, enjoyable meals for students. A four- to five-week cycle with four or five alternative meal options works best for elementary schools. In contrast, middle and high schools are better suited to a three-week cycle, particularly when combined with "menu bars" that offer students multiple entrée options.

Twenty-five (51%) of the reporting districts did use cycle menus for breakfast and lunch in FY 2023.

For breakfast:

- 10 reported using a four-week interval;
- six reported using a two-week interval;
- six reported using a one-week interval;
- three reported using a three-week interval; and,
- zero reported using another interval.

For lunch:

- 16 reported using a four-week interval;
- one reported using a two-week interval;
- zero reported using a one-week interval;
- three reported using a three-week interval; and,
- five reported using another interval.

Designation of a Single Individual Responsible for Ordering Food

Three (6%) of reporting school districts answered that there are multiple designees within the district responsible for ordering food, rather than a single designated individual. Using multiple people to order food could lead to higher food costs due to potential duplication of purchases or a lack of focused attention on securing the best pricing for food items.

Food costs are a key indicator of efficiency in school nutrition programs. As shown in Exhibit 5 on page 16, the median food cost per meal among reporting districts in FY 2023 was $1.63. However, seven districts reported food costs exceeding $2.00 per meal, suggesting potential opportunities to reduce expenses and better align with state peers.

One way districts could lower food costs is by designating a single individual responsible for ordering food. This person would oversee food purchasing, ensuring the district maximizes its budget and adopts cost-effective purchasing practices. For example, a designated food purchaser could regularly monitor meal costs and prevent overbuying.

Among the 49 districts that provided FY 2023 nutrition benchmark data, three (6%)—Clinton, Columbia, and Pascagoula-Gautier—reported having multiple individuals responsible for ordering food. Both Clinton and Columbia had food costs per meal above the state median, indicating potential areas for improvement in food cost management.

Forty-six (94%) of the reporting school districts reported having the nutrition director or other single designee assigned the responsibility of ordering food in FY 2023.

Conclusions Regarding Districts' Collection of Key Performance Indicators for Use in Managing Nutrition Programs

Key performance indicators in nutrition include districtwide effectiveness measures such as meals per labor hour and indicators that focus on the operation of a district's nutrition department. 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 nutrition key performance indicators for school districts:

- breakfast participation rate;
- lunch participation rate;
- overall costs per meal;
- food costs per meal;
- food costs as a percentage of nutrition revenue;
- labor costs as a percentage of nutrition revenue;
- number of meals per labor hour;
- number of students per kitchen;
- fund balance as a percentage of nutrition revenue;
- fund balance measured in number of months of average program expenses; and,
- use of USDA commodities measured as a percentage of total nutrition revenue.

Breakfast Participation Rate

For the districts reporting FY 2023 key nutrition performance indicators, the median 45% breakfast participation rate is below the regional peer average of approximately 59%.

Breakfast participation rate is a key indicator of a district's nutrition program effectiveness. It reflects how well the district's breakfast menu, alternative breakfast programs, and meal quality meet student needs. Additionally, higher breakfast participation supports student nutrition and learning while also contributing to program revenues, enabling further improvements. The same holds true for lunch participation, which also plays a vital role in program effectiveness and financial sustainability.

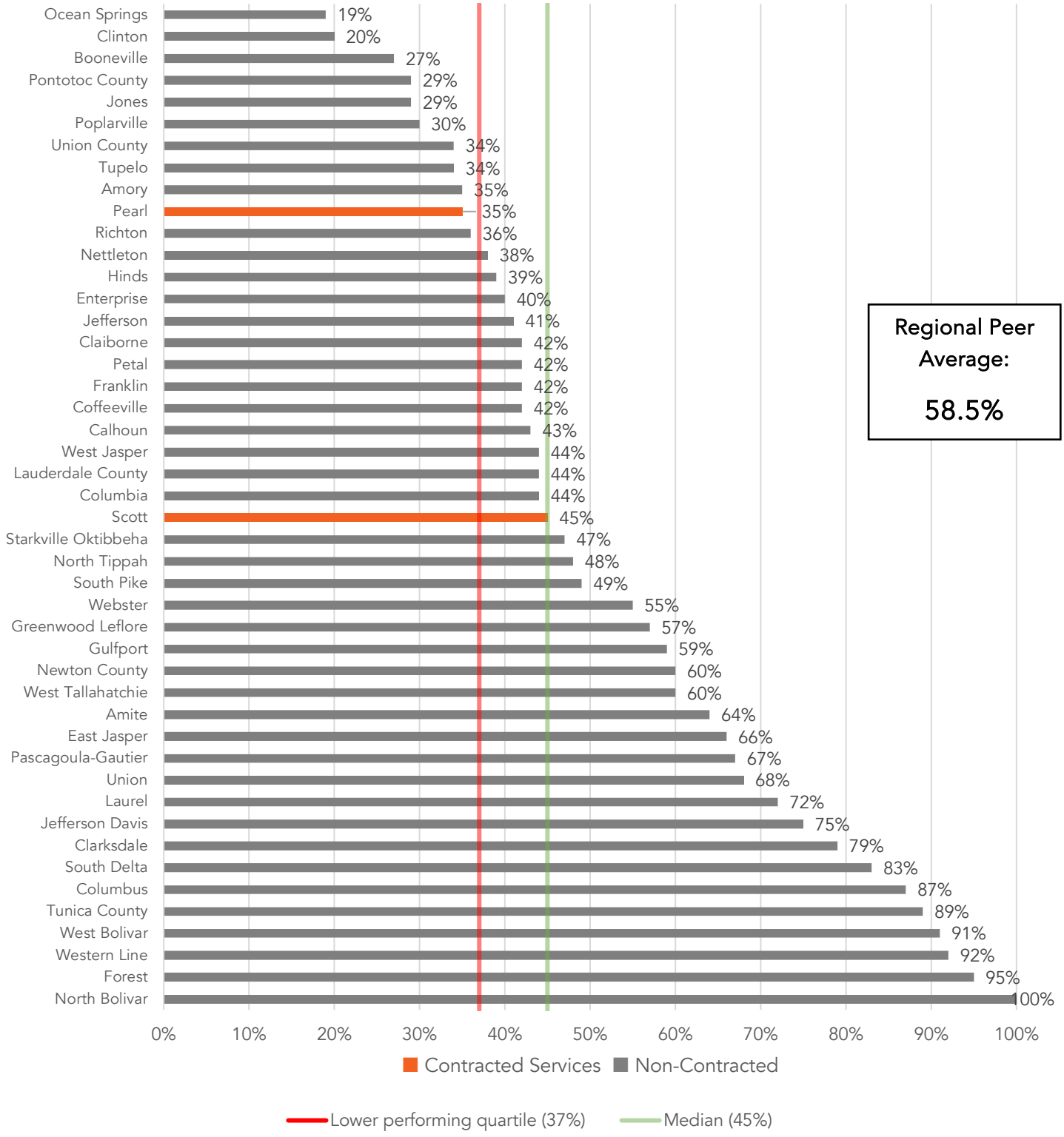
As shown in Exhibit 2 on page 10, for the districts reporting FY 2023 key nutrition performance indicators, the median 45% breakfast participation rate is below the regional peer average of approximately 59%. The breakfast participation rate varied from 19% in Ocean Springs to 100% participation reported by North Bolivar. Forest and Western Line had breakfast participation rates of 95% and 92%, respectively. The two districts utilizing contracted services for their nutrition program had breakfast participation rates lower than or equal to the median, with Pearl at 35% and Scott at 45%.

Under the Community Eligibility Provision (CEP), authorized by amendments to the federal Healthy, Hunger-Free Kids Act of 2010, schools may choose to offer free breakfast and lunch to all students without requiring families to complete individual applications.[10] Schools are reimbursed for the cost of meals based on a formula that incorporates the percentage of students eligible for free meals. According to the Mississippi Department of Education, during the 2023-2024 school year, 65 out of 138 traditional public school districts in the state participated in the CEP program.[11] School officials should review Exhibit 2, assess their school breakfast program, and identify opportunities to increase student participation, which could positively impact academic performance.

[10] https://www.mdek12.org/OCN/SS/community-eligibility-provision-cep.

[11] https://www.mdek12.org/sites/default/files/documents/OCN/Schools/2023/cep_list_webposting_sep2023.pdf.

Exhibit 2: Breakfast Participation Rates for Reporting Districts for FY 2023



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, Benton County, and Carroll did not provide data. Kemper provided questionable data and is therefore excluded from this exhibit.

Lunch Participation Rate

The reporting districts' approximately 72% median lunch participation rate for FY 2023 was equal to the regional peer average of approximately 72%. Individual district participation rates ranged from 46% in West Bolivar to the reported rate of 100% in Gulfport and North Bolivar.

Like the breakfast participation rate, lunch participation rate serves as another critical measure of a district's nutrition program effectiveness. It provides insight into the success of lunch menu offerings and overall student satisfaction. Like breakfast participation, higher lunch participation generates additional revenue, allowing districts to enhance meal quality and program sustainability.

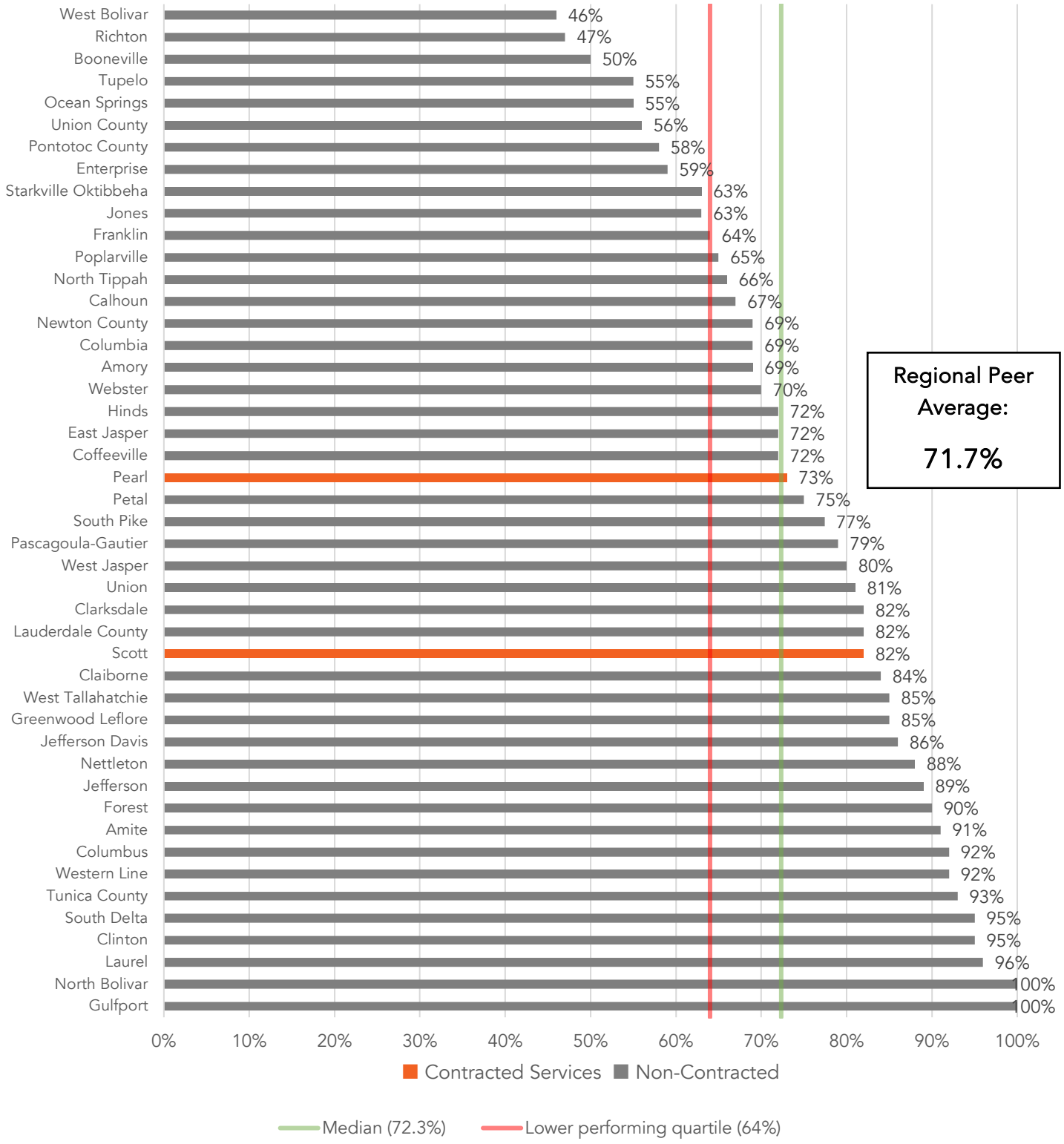
As shown in Exhibit 3 on page 12, the cohort's median participation rate aligns with the regional peer average. The two districts utilizing contracted services for their nutrition program had higher lunch participation rates than the state median with Pearl at 73% and Scott at 82%. Individual district participation rates for districts utilizing district nutrition personnel ranged from 46% in West Bolivar to the reported rate of 100% in Gulfport and North Bolivar.

As noted in the discussion on the breakfast participation rate (see page 9), districts have the option to offer free lunches to students through the Community Eligibility Provision of the Healthy, Hunger-Free Kids Act of 2010. As with eating breakfast, eating school lunch benefits students through better performance in the classroom and lower obesity rates.[12] Increasing lunch participation rates can provide more students with nutritious meals, contributing to improved educational outcomes and overall district academic performance.

The assessment team conducted follow-up discussions with nutrition leaders from 10 of the 49 reporting districts (20%) to assist them in calculating breakfast and lunch participation rates. Some initially reported rates exceeding 100%, while others did not provide participation rates at all due to uncertainty about how to calculate them. Several nutrition leaders who struggled to provide accurate participation rates or other nutrition program data indicated that they were new to their roles.

[12] https://frac.org/programs/national-school-lunch-program/benefits-school-lunch.

Exhibit 3: Lunch Participation Rates for Reporting Districts for FY 2023



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, Benton County, and Carroll districts did not provide data. Kemper provided questionable data and is therefore excluded from this exhibit.

Overall Costs per Meal

The FY 2023 median overall cost per meal of $4.07 for reporting districts was slightly below the regional peer average of $4.35 and slightly below the national peer range of $4.42 to $5.39. Thus the costs per meal for districts in this cohort compare favorably to regional and national peers' costs per meal.

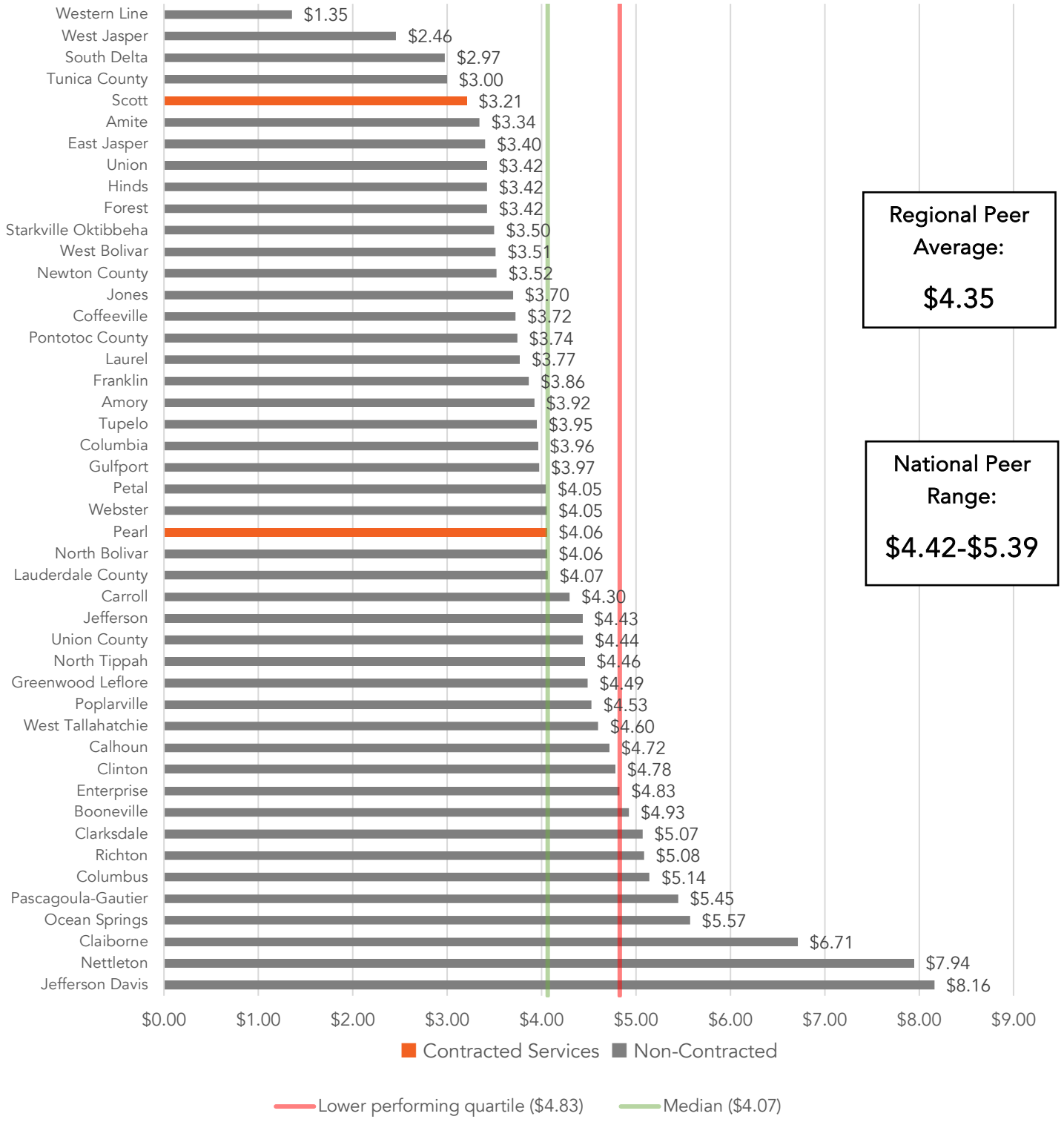
Overall costs per meal is a valuable metric to determine the cost effectiveness of a district's nutrition program. School districts should consider other cost indicators, including food costs and meals per labor hour, to determine which factors are driving overall costs.

As shown in Exhibit 4 on page 14, reporting districts' overall costs per meal, which includes food costs, labor costs, and other non-food or labor costs, ranged from $1.35 in Western Line to $8.16 in Jefferson Davis. The FY 2023 median overall cost per meal of $4.07 for reporting districts was slightly below the regional peer average of $4.35 and slightly below the national peer range of $4.42 to $5.39. The two districts utilizing contracted services for their nutrition program had lower overall costs per meal than the state median with Scott at $3.21 and Pearl at $4.06. Five districts had overall costs per meal that exceeded the $5.39 higher end of the national range: Pascagoula-Gautier, Ocean Springs, Claiborne, Nettleton, and Jefferson Davis.

School and food service officials in higher-cost districts have an opportunity to compare their district's lunch costs with those of similar districts listed in Exhibit 4 and explore ways to reduce expenses while maintaining compliance with nutritional guidelines. To help identify comparable districts, Appendix B on page 48 provides key nutrition program data, including annual revenue, expenditures, number of kitchens, student enrollment, and the percentage of students participating in free and reduced-price lunches.

As noted earlier in this report, school nutrition programs are required to operate as non-profits and should ideally remain self-sustaining without relying on district general funds. By improving efficiency, districts can reduce the likelihood of needing supplemental financial support from district budgets.

Exhibit 4: Overall Costs per Meal for Reporting Districts for FY 2023



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 and Benton County did not provide data. Kemper and South Pike provided questionable data that was not clarified and was therefore not included in this exhibit.

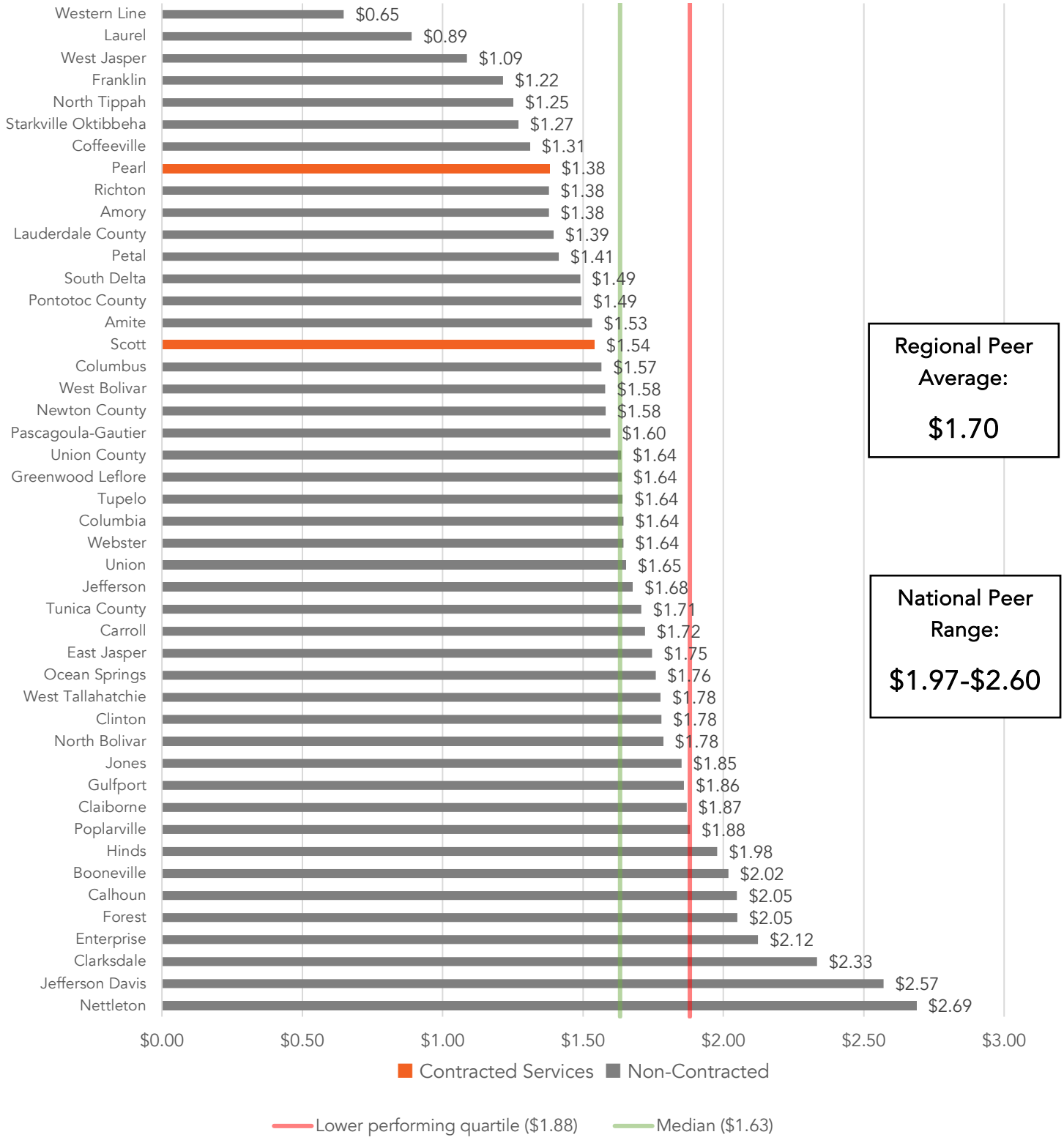
Food Costs per Meal

The FY 2023 median food cost per meal for reporting districts was $1.63, slightly below the regional peer average of $1.70 and below the lower end of the national peer range of $1.97 to $2.60. This suggests that food costs per meal in this cohort are generally in line with or lower than those of regional and national peers.

The food cost per meal metric is a key indicator of a school district's nutrition program efficiency, helping to ensure financial sustainability while maintaining meal quality. Tracking this metric allows districts to monitor spending and assess whether they are purchasing food at competitive prices.

The FY 2023 median food cost per meal for reporting districts was $1.63, slightly below the regional peer average of $1.70 and below the lower end of the national peer range of $1.97 to $2.60. As shown in Exhibit 5 on page 16, FY 2023 food costs per meal varied significantly, ranging from $0.65 in Western Line to $2.69 in Nettleton. Nettleton was the only district that reported food costs exceeding $2.60, the upper end of the national range. Higher costs, along with the wide variation in food costs across districts, suggest that some districts may have opportunities to reduce expenses and improve cost efficiency.

Exhibit 5: Food Costs per Meal for Reporting Districts for FY 2023



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 and Benton County did not provide data. Kemper and South Pike provided questionable data that was not clarified and are therefore not included in this exhibit.

Food Costs as a Percentage of Nutrition Revenue

Among districts reporting key performance data, the FY 2023 median food cost as a percentage of nutrition revenue was approximately 35%, matching the regional peer average and aligning with the lower end of the national peer range (approximately 35%–47%). This indicates that districts in this cohort are generally in line with or perform better than regional and national peers in managing food costs efficiently.

Food cost as a percentage of nutrition revenue is a measure showing the portion of a school district's total nutrition revenue that is spent on purchasing food. This metric helps districts understand how much of their revenue is allocated to food purchases relative to their overall nutrition budget. A lower percentage suggests that a district is efficiently managing food costs while generating sufficient revenue. A higher percentage may indicate that food costs are consuming too much of the budget, potentially leaving fewer funds for labor, equipment, and program improvements.

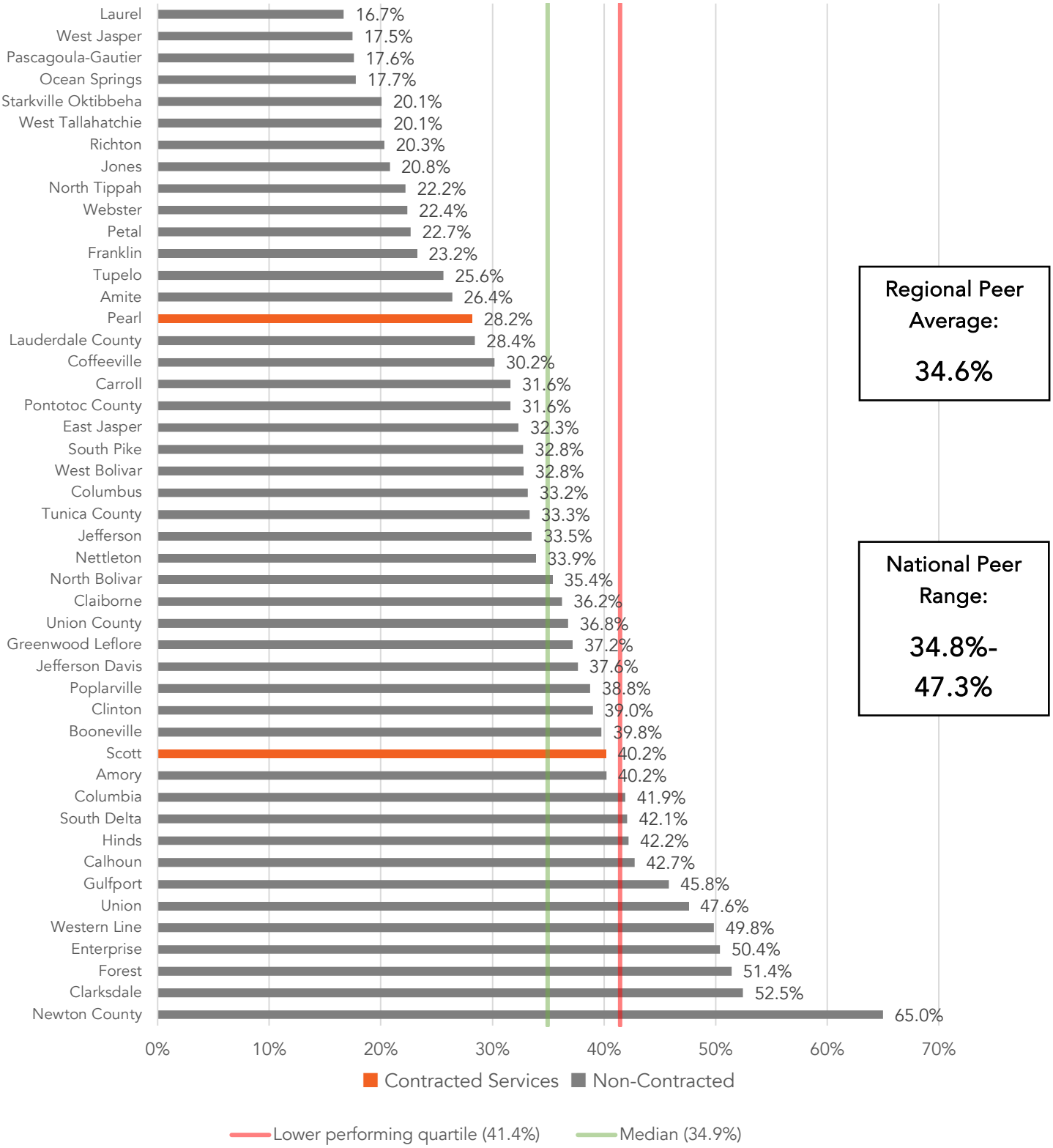
As shown in Exhibit 6 on page 18, the FY 2023 median food cost as a percentage of nutrition revenue for reporting districts was 35%, aligning with the regional peer average of 35% and the lower end of the national peer range of 35%-47%. Food costs as a percentage of revenue varied significantly, ranging from 16.7% in Laurel to 65% in Newton County.

Among districts that outsourced food services in the current cohort, one had food costs below the state median (Pearl at 28.2%), while the other district (Scott) exceeded both the state median and the regional peer average at 40.2%. Meanwhile, 25 districts that used district personnel nutrition staff maintained food costs below the state median, whereas six districts that used district nutrition staff exceeded the upper end of the national range of 47.3%. These variations suggest that food service management models, purchasing practices, and operational efficiencies impact overall food cost percentages.

Neither the food cost per meal metric nor food costs as a percentage of nutrition revenue include the value of USDA commodities. Through the National School Lunch Program, USDA provides commodities to schools at little to no cost, helping districts reduce their overall food expenses. By increasing the use of USDA commodities, districts can further lower food costs while still meeting nutrition program standards.

To identify potential cost-saving strategies, district and nutrition program officials should review Exhibit 5 and Exhibit 6 and consider reaching out to similar districts with lower food costs to explore best practices for maintaining nutrition and quality while reducing expenses.

Exhibit 6: Food Costs as a Percentage of Nutrition Revenue for Reporting Districts for FY 2023



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 and Benton County districts did not provide data. Kemper provided questionable data and was therefore excluded from this exhibit.

Labor Costs as a Percentage of Nutrition Revenue

For districts that provided performance data, the FY 2023 median labor cost as a percentage of nutrition revenue was approximately 39%, which is slightly lower than the regional peer average of approximately 40% and at the lower end of the national peer range of approximately 38% to 50%, indicating that overall, the cohort's labor costs as a percentage of nutrition revenue compare favorably to both regional and national peers.

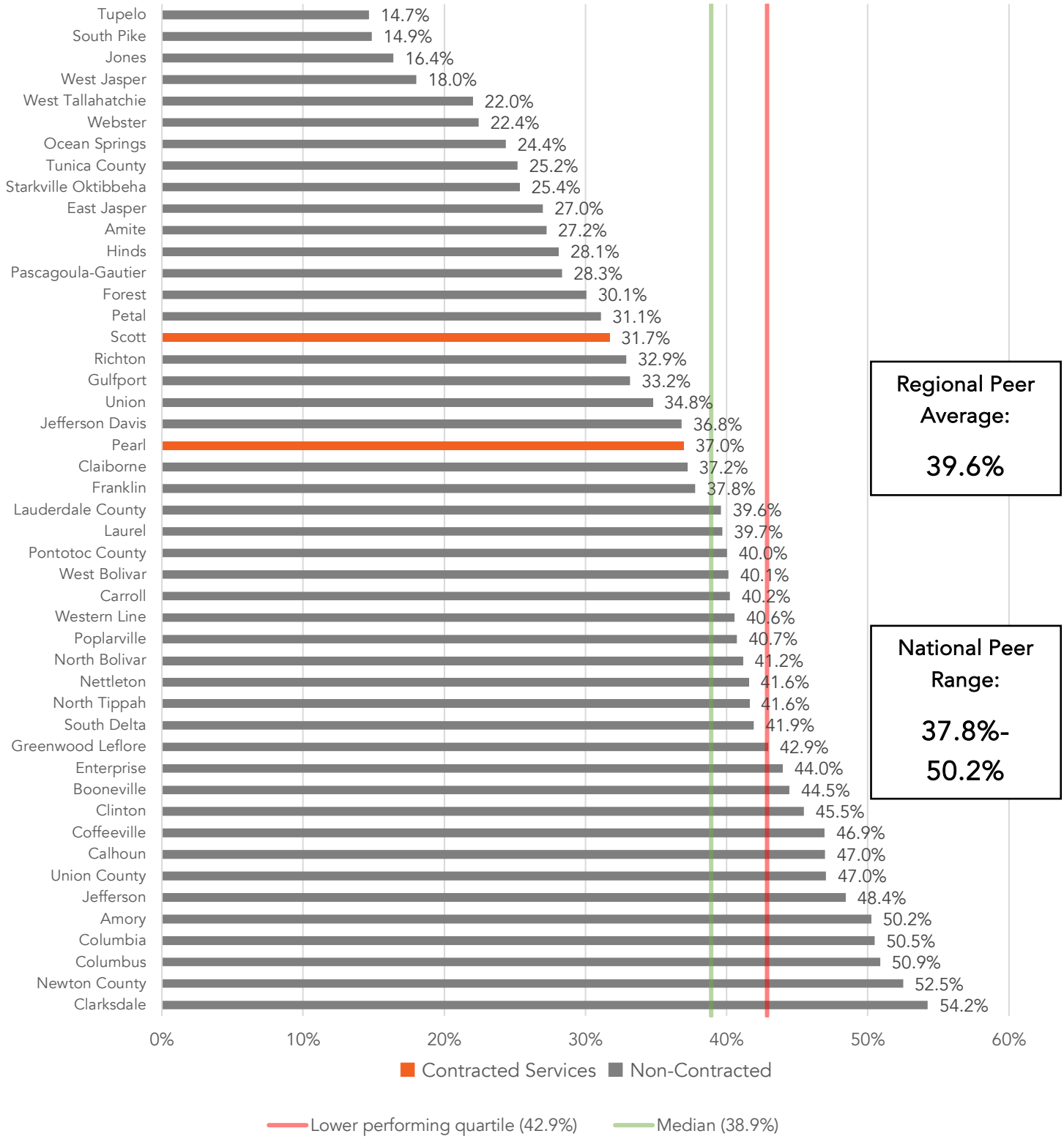
Labor cost as a percentage of nutrition revenue measures the portion of a school district's nutrition budget spent on staff wages and benefits, making it the largest expense in most nutrition programs. A lower percentage suggests that a district is operating efficiently with well-managed staffing costs, while a higher percentage may indicate potential inefficiencies, such as overstaffing or labor expenses that consume too much of the program's revenue, leaving fewer funds for food, equipment, and other operational needs.

For districts that provided performance data, the FY 2023 median labor cost as a percentage of nutrition revenue was approximately 39%, which is slightly lower than the regional peer average of approximately 40% and at the lower end of the national peer range of approximately 38% to 50%. As shown in Exhibit 7 on page 20, Tupelo, which employs district staff for food services, reported the lowest labor cost as a percentage of nutrition revenue at 14.7%, while Clarksdale, also using district-employed personnel, had the highest percentage at 54.2%. The two districts using an outside contractor for food services reported labor costs as a percentage of nutrition revenue of approximately 32% in Scott and 37% in Pearl.

Labor costs are influenced by the efficiency of nutrition workers and the number of students each kitchen serves (see Exhibit 9 on page 24). Lower efficiency leads to higher labor costs, while greater efficiency helps reduce labor costs as a percentage of revenue. Additionally, district salaries for nutrition program employees, which vary based on local labor market conditions, also impact labor costs. In areas with more competitive, higher-paying job opportunities, districts may need to increase salaries to attract and retain workers.

As with other key performance indicators, labor costs as a percentage of nutrition revenue should not be used in isolation to assess a district's nutrition program efficiency but should be considered alongside other relevant metrics.

Exhibit 7: Labor Costs as a Percentage of Nutrition Revenue for Reporting Districts for FY 2023



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 and Benton County districts did not provide data. Kemper provided questionable data and was therefore excluded from this exhibit.

Number of Meals per Labor Hour

For districts reporting FY 2023 key nutrition performance indicators, the 12.9 median number of meals per labor hour, a key metric that measures the efficiency and productivity of a nutrition program, was below the regional peer average of 17.6 and at the lower end of the national peer range of 11.9 to 16.8. Because a higher meals-per-labor-hour rate indicates greater efficiency, some districts may have opportunities to improve productivity compared to regional and national peers.

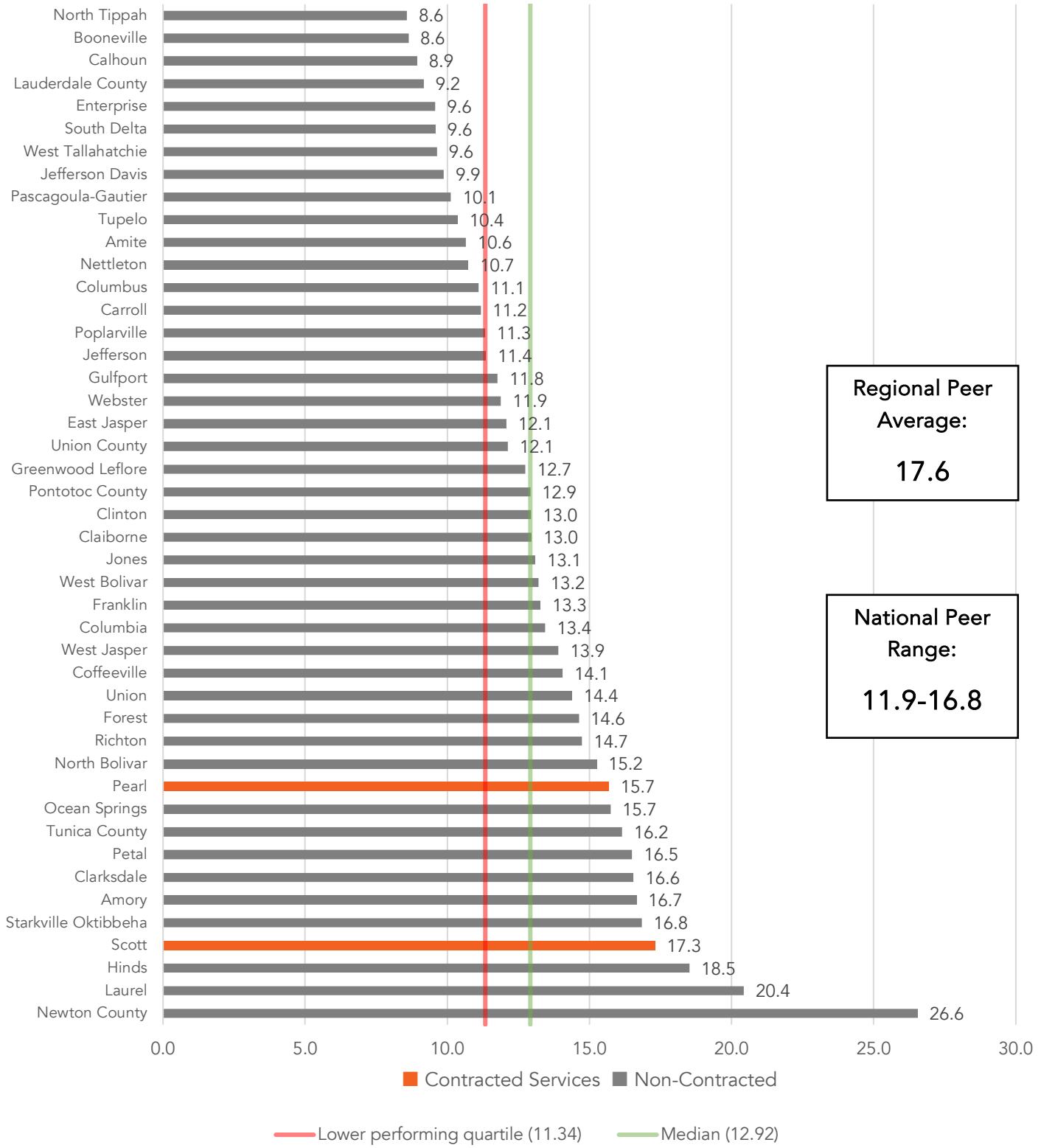
Meals per labor hour (MPLH) measures the number of meals prepared and served per hour worked by school nutrition staff, making it a key indicator of efficiency and productivity in a district's nutrition program. A higher MPLH suggests that the program is operating efficiently with well-managed staffing levels, while a lower MPLH may indicate potential inefficiencies, such as having more staff hours needed to produce the number of meals served.

The number of students each kitchen serves (see Exhibit 9 on page 24) influences MPLH. Kitchens serving fewer students may have lower MPLH because a minimum number of staff is required for essential tasks like food preparation, cooking, and cleanup, regardless of meal volume. In contrast, kitchens serving a larger number of students can distribute labor hours across more meals, improving efficiency and increasing MPLH.

For districts reporting FY 2023 key nutrition performance indicators, the 12.9 median number of meals per labor hour was below the regional peer average of 17.6 and at the lower end of the national peer range of 11.9 to 16.8. As shown in Exhibit 8 on page 22, in FY 2023 the number of meals per labor hour among reporting districts using district-employed food service staff ranged from 8.6 in North Tippah to 26.6 in Newton County. With districts using outside contractors, Pearl had 15.7 meals per labor hour, while Scott had 17.3. Both of these districts exceeded the state median but were in line with the regional average and national range.

Given the wide variation in meals per labor hour among districts using district-employed food service staff in the current cohort, district officials should assess staffing levels to identify opportunities for improving nutrition program efficiency while maintaining service quality.

Exhibit 8: Number of Meals per Labor Hour for Reporting Districts for FY 2023



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 and Benton County did not provide data. Kemper, South Pike, and Western Line provided questionable data that was not clarified and was therefore excluded from the exhibit.

Number of Students per Kitchen

The reporting districts had a median of approximately 467 students per kitchen in FY 2023. Regional and national data for comparison were not available. Students per kitchen ranged from approximately 199 in South Delta to approximately 1,695 in Pontotoc County.

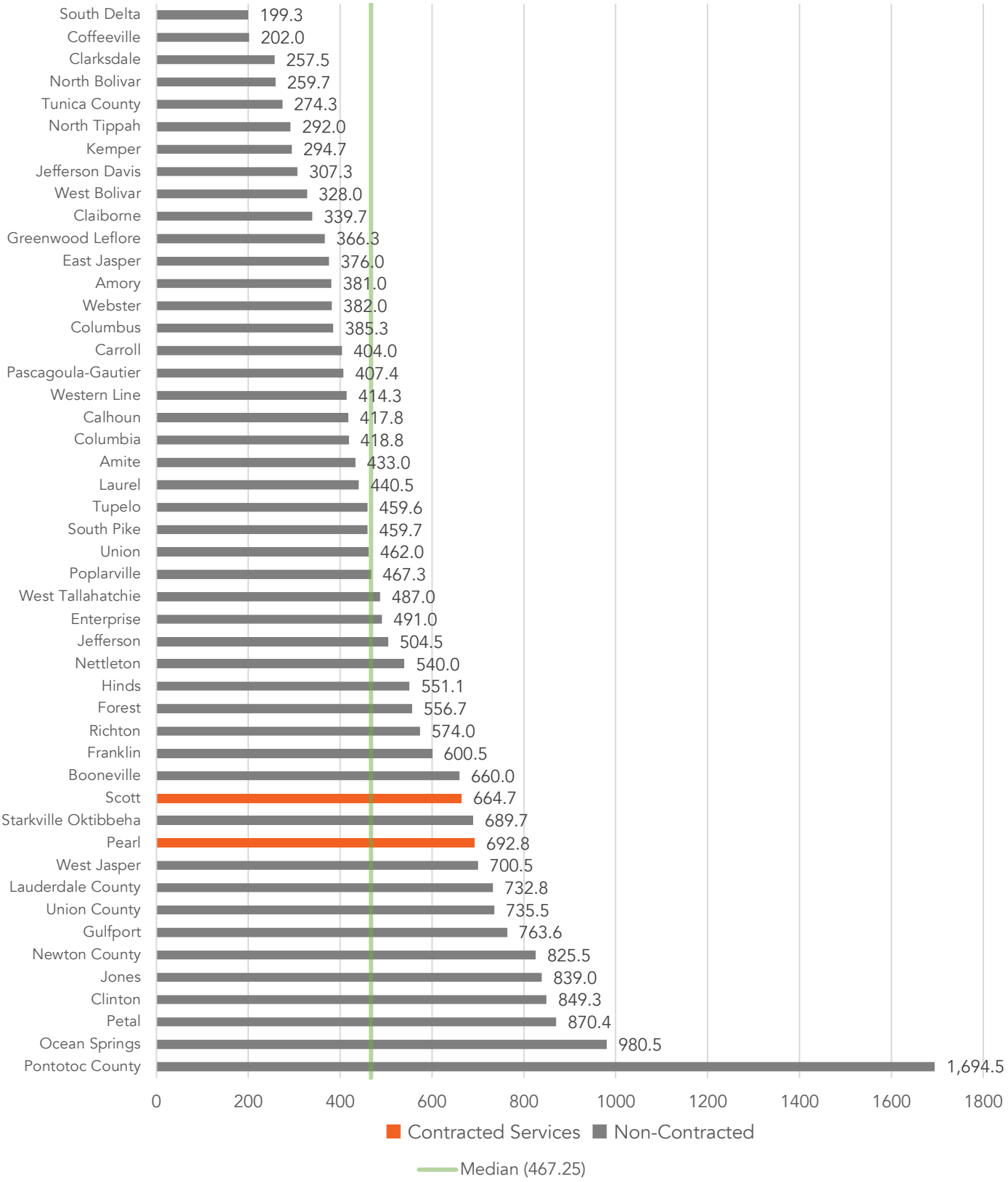
The number of students per kitchen is an important nutrition program metric because it helps school districts determine appropriate staffing levels for each kitchen based on the number of students served and plan for equipment needs (e.g., upgrades) to handle meal production demands without overburdening staff. A higher number of students per kitchen, with fewer kitchens serving more students, could potentially reduce labor costs. The number of students per kitchen also impacts Meals Per Labor Hour (MPLH) and food service costs.

The reporting districts had a median of approximately 467 students per kitchen in FY 2023. Exhibit 9 on page 24 displays the number of students per kitchen, ranging from approximately 199 in South Delta to approximately 1,695 in Pontotoc County. The Pontotoc County Food Services Director noted that while the district has two kitchens where students are served meals (thus accounting for 1,695 students per kitchen), it also has two satellite kitchens used to prepare food.

As noted in the discussion of Meals Per Labor Hour (MPLH), the number of students each kitchen serves directly impacts kitchen efficiency. A higher number of students per kitchen typically leads to higher MPLH, as labor hours are spread across more meals without significantly increasing staffing. Conversely, kitchens serving fewer students may operate less efficiently because a baseline level of staffing is required for meal preparation and cleanup, regardless of how many meals are served.

In smaller districts with low enrollment, district administrators' ability to improve efficiency in this key performance indicator is limited. For example, a district with 500 hundred students and three, or even two schools, must have a kitchen for each school, but given the district's low enrollment, the number of students per kitchen will be low. Therefore, this key performance indicator should not be taken as a sole indicator of a program's efficiency but should be considered with all other key performance indicators.

Exhibit 9: Number of Students per Kitchen for Reporting Districts for FY 2023



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 and Benton County districts did not provide data.

Fund Balance as a Percentage of Nutrition Revenue

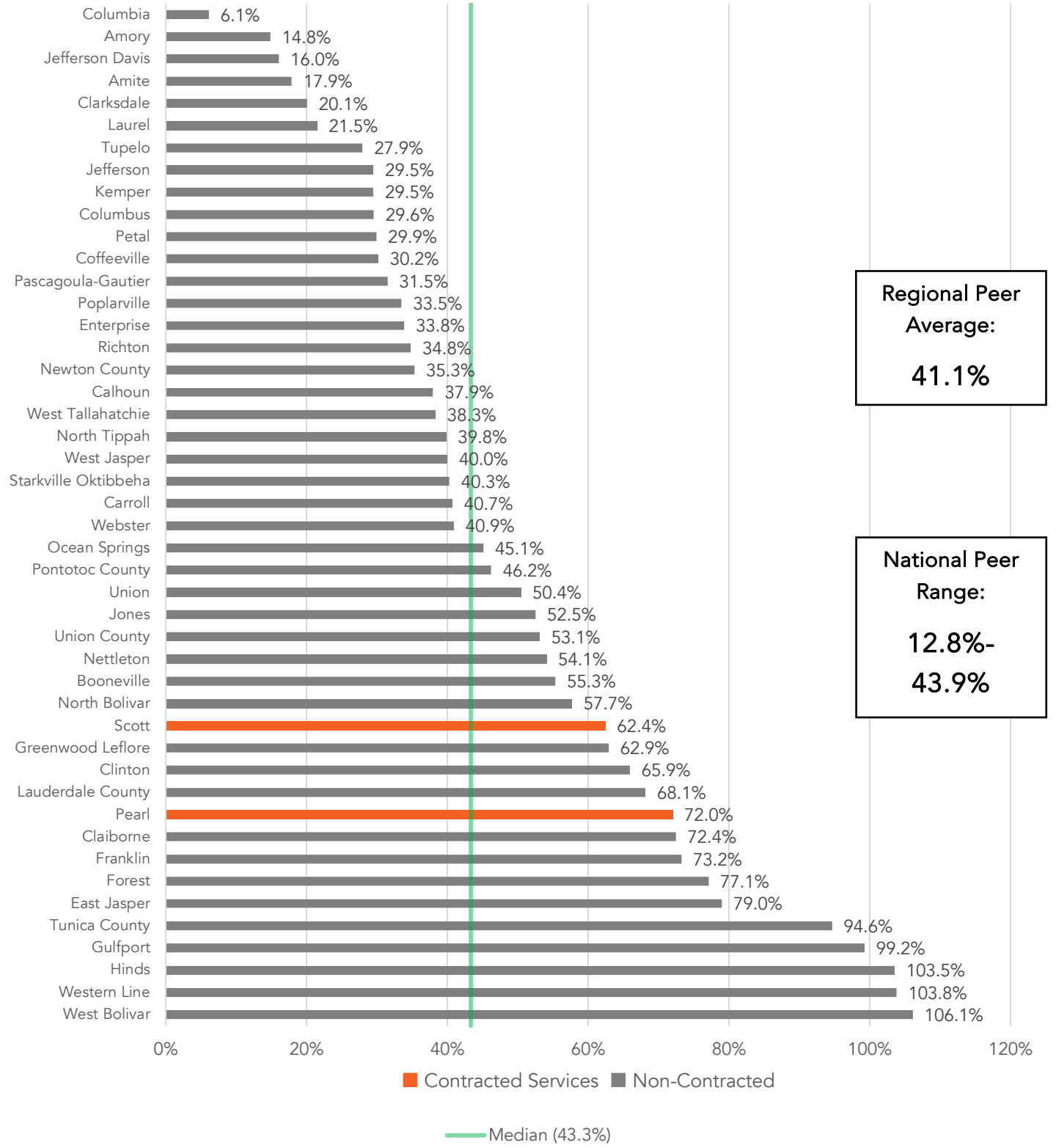
The reporting districts' FY 2023 median fund balance as a percentage of nutrition revenue was approximately 43%, slightly above the regional peer average of approximately 41% and near the upper end of the national peer range of approximately 13% to 44%. Thus overall, districts in this cohort maintained higher fund balances relative to nutrition revenue than their regional and national peers.

A school district's fund balance as a percentage of nutrition revenue measures how much money remains in the district's school nutrition fund at the end of a fiscal year compared to its total nutrition program revenue for that year. This metric helps districts ensure they are managing their nutrition program funds effectively, staying compliant with federal and state guidelines, and making data-driven decisions about food service operations, staffing, and program investments.

The approximately 43% cohort median is aligned with the regional peer average of approximately 41%. For districts using district-employed food service staff, fund balances as a percentage of nutrition revenue ranged from approximately 6% in Columbia to approximately 106% in West Bolivar (see Exhibit 10 on page 26). For districts using outside contractors, Scott had a fund balance of approximately 62%, while Pearl had approximately 72%.

A nutrition program's fund balance can help cover unexpected expenses or facilitate equipment purchases, technology upgrades, and investments in the program. A very low fund balance as a percentage of nutrition review could indicate a nutrition program is struggling to cover costs, whereas a very high percentage could indicate underutilization of available resources.

Exhibit 10: Fund Balance as a Percentage of Nutrition Revenue for Reporting Districts for FY 2023



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, Benton County, and South Delta districts did not provide data. South Pike provided questionable data that was not clarified and was therefore excluded from the exhibit.

Fund Balance Measured in Number of Months of Average Program Expenses

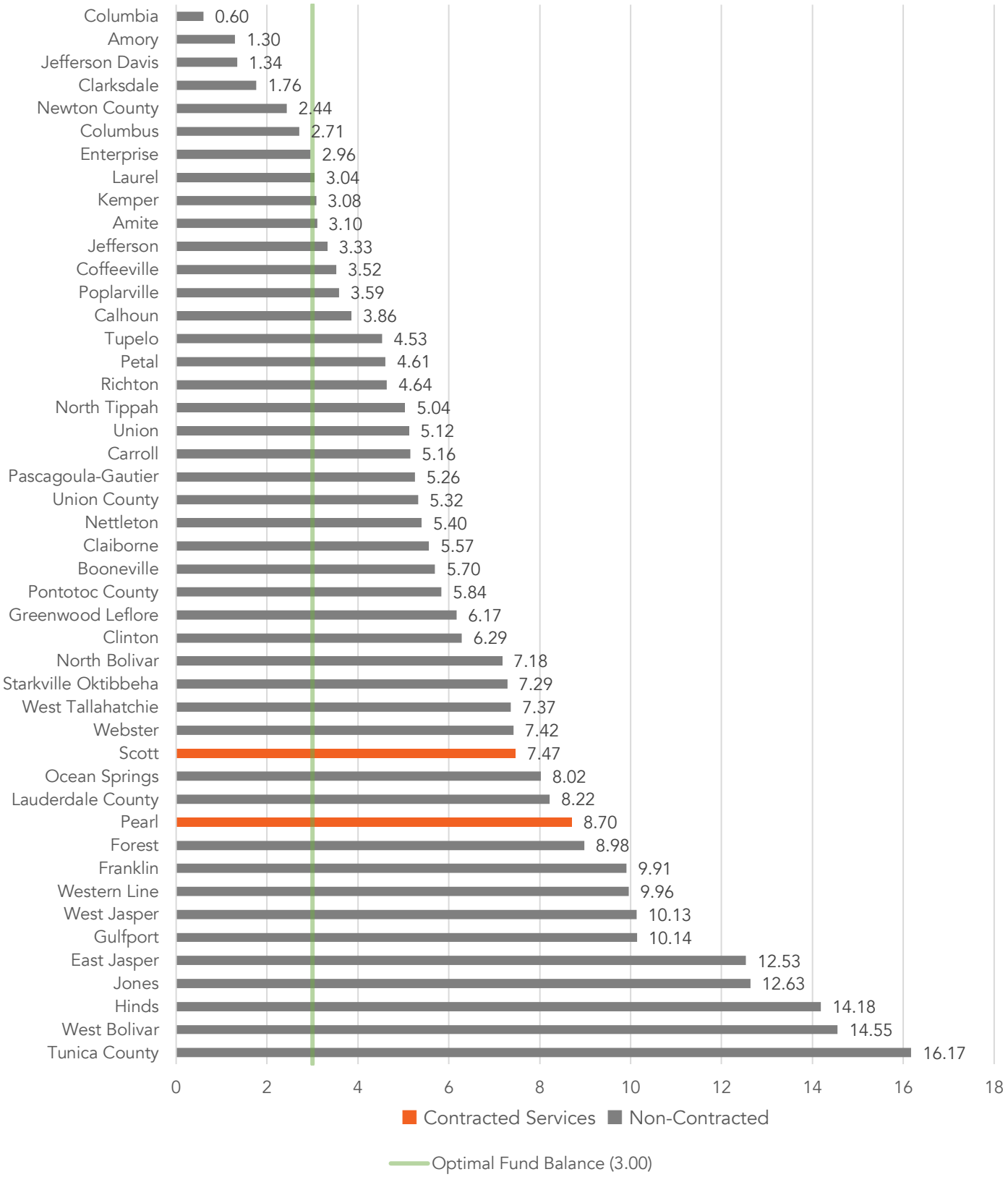
For the current FY 2023 cohort, the nutrition program fund balance as measured in number of months of average program expenses ranged from a little over one-half month in Columbia to approximately 16 months in Tunica County. The federal COVID-19 waiver allowing districts to have more than three months of nutrition program expenses in reserve has expired and districts with more than three months of fund balance reserves compared to average monthly expenses must develop a plan to use the funds for allowable purchases such as necessary supplies and equipment.

USDA guidelines require that school nutrition program fund balances not exceed three months' worth of average program expenses. Excessive fund balances raise concern about whether districts are spending appropriately to support students and programs and suggest that a district could be stockpiling funds rather than actively using them to support student meals.

During the COVID-19 pandemic, the National School Lunch Program waived the above-noted requirement. However, the waiver is no longer valid, and districts must now develop a plan to use excess reserves for allowable expenses such as improving food quality and purchasing necessary supplies, services, or equipment. Construction projects are not typically allowed.

As shown in Exhibit 11 on page 28, of the 46 districts that provided data for calculation, 37 districts reported a fund balance equal to more than three months of average nutrition program expenses. These ranged just over three months of average nutrition program expenses in Amite to approximately 16 months of average nutrition program expenses in Tunica County. Districts with fund balances higher than the federal requirement have an opportunity to use the funds to improve their nutrition programs in accordance with federal guidelines.

Exhibit 11: Fund Balance Measured in Number of Months of Average Program Expenses for Reporting Districts for FY 2023



Note: Aberdeen, Benton County, and South Delta districts did not provide data. South Pike provided questionable data that was not clarified and therefore excluded from the exhibit.

Use of USDA Commodities Measured as a Percentage of Total Nutrition Revenue

For reporting districts, the median use of USDA commodities as a percentage of nutrition program revenue was 6.2% for FY 2023, just slightly below the regional peer average of 6.4% and the national peer range of 6.3% to 7.6%, indicating that overall, districts in this cohort relied on USDA commodities slightly less than their regional and national peers.

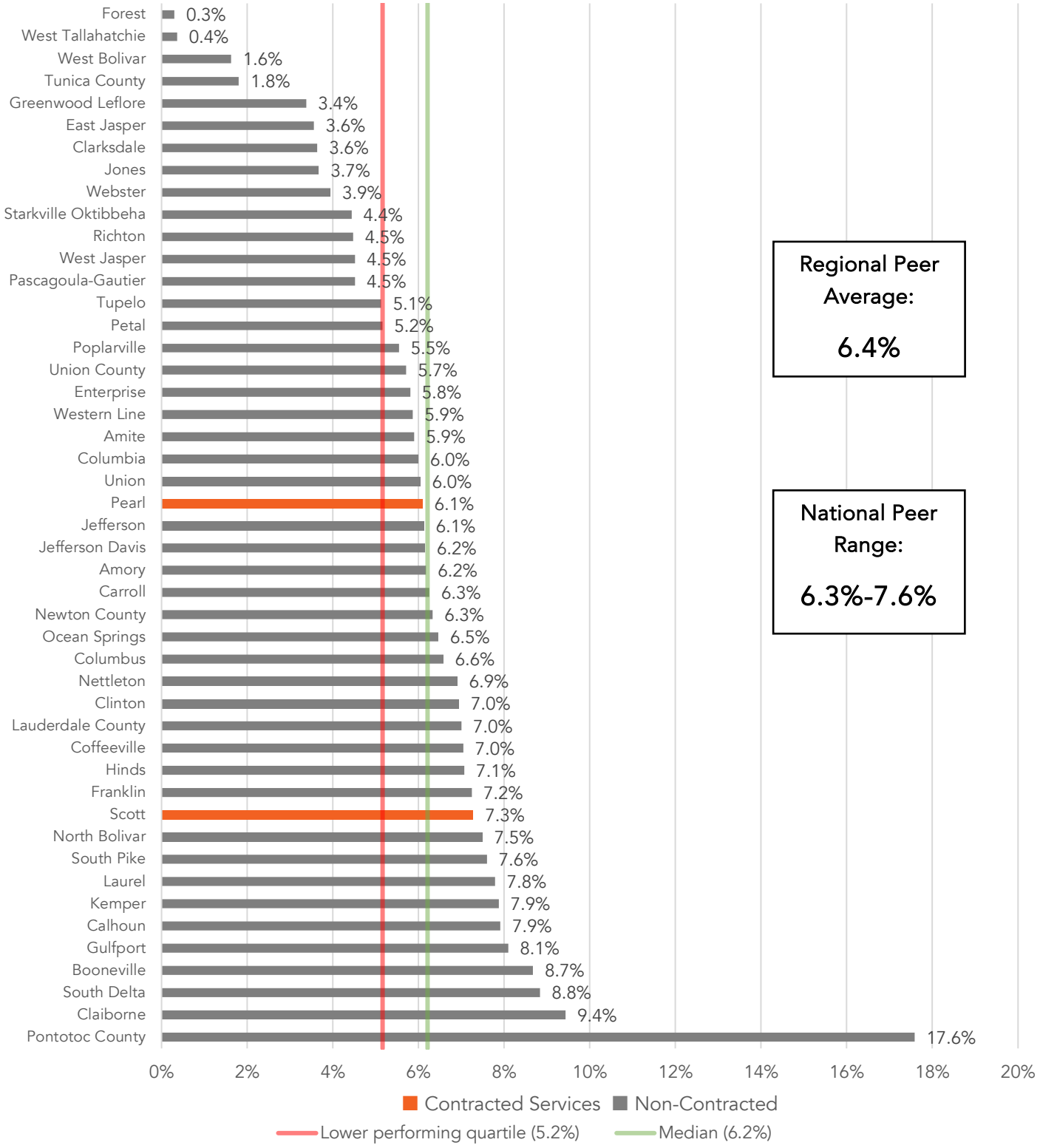
School districts may purchase USDA commodities to help meet the nutritional standards for school lunches and to moderate the cost of providing such meals. USDA commodities include a wide variety of fruits, vegetables, and whole-grain, low-fat, and low-sodium foods.[13]

For reporting districts for FY 2023, the median use of USDA commodities as a percentage of nutrition program revenue was 6.2%, just slightly below the regional peer average and the national peer range. As shown in Exhibit 12 on page 30, for districts that operated their nutrition programs using district personnel, USDA commodities measured as a percentage of nutrition revenue ranged from .3% in Forest to 17.6% in Pontotoc County. Of districts using outside contractors, Pearl's use of USDA commodities as a percentage of nutrition program revenue was 6.1% and Scott's was 7.3%.

District officials can use the information in this report to evaluate opportunities to increase USDA commodity use, helping to lower program costs while maintaining food quality and compliance with standards.

[13] https://www.fns.usda.gov/usda-fis/offering-school-food-authorities-required-value-and-variety-usda-foods-and-efficient-and-cost.

Exhibit 12: Use of USDA Commodities as a Percentage of Total Nutrition Revenue for Reporting Districts for FY 2023



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, Benton County, and North Tippah districts did not provide data.

Conclusions Regarding Cost Savings and Additional Revenues

For the districts reporting FY 2023 data, annual projected potential cost savings could be up to $1.7 million for food and labor cost improvements. Additional projected revenues of up to $7.6 million could be generated by increasing breakfast and lunch participation rates.

Twenty-seven of the reporting districts have the potential for cost savings or to generate additional revenues. Exhibit 13 starting on page 32 summarizes projected potential cost savings and potential revenues that could be achieved by following this report's recommendations. Ten districts have opportunities in both categories. The total annual projected potential cost savings could be increased by up to $1.7 million for food and labor cost improvements and total additional revenues could be increased by up to $7.6 million by increasing breakfast and lunch participation rates.

While the reported data suggests the potential for cost savings and/or additional revenues for these districts, each district's administration should carefully review the data and recommendations considering the specific circumstances of the district.

Exhibit 13: Projected Potential Cost Savings and Additional Revenues that Could Be Achieved in Reporting Districts Based on Reporting Districts' FY 2023 Data.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Amory		< or = $66,150	The district's breakfast participation rate was lower than both the state peer median and the regional peer average. The district's lunch participation rate was slightly lower than the state peer median. The district should utilize alternative breakfast programs at schools to increase breakfast meal participation. The district should also implement cycle menus for breakfast and lunch to standardize kitchen practices for efficiency and to allow participation tracking by entrée. Analyzing participation by entrée can help the district maximize participation. If the district aligned its participation levels with the state median, the district could realize additional revenue.
Booneville	< or = $75,131	< or = $333,851	The district should review its food costs, as both food costs per meal and food costs as a percentage of revenue were higher than both the state peer median and the regional peer average. The district had the second lowest MPLH. MPLH should be reviewed by each school kitchen. To optimize MPLH, the program should focus on lowering labor costs and increasing meal participation. The district should assess staff retirement eligibility and the financial impact of hiring replacements at entry-level pay, which may help lower labor costs to align with state peers. Adjusting food and labor costs to match state and regional averages could lead to potential savings. The district had the third lowest breakfast participation and the second lowest lunch participation. The district could increase breakfast participation by starting alternative breakfast programs. Additionally, the district should survey secondary students to understand their reasons for participating/not participating in the school lunch program. Aligning participation rates with state peers could generate additional revenues.
Calhoun	< or = $162,209	< or = $96,740	All the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			peer median and the regional average. Additionally, the district had the third lowest MPLH. The district should review food costs to determine whether adjustments can be made to align costs with state peers. MPLH should be reviewed by each school kitchen as the district's MPLH was very low. To optimize MPLH, the program should focus on lowering labor costs and increasing meal participation. The district should implement a four-week interval cycle menu for lunch to standardize kitchen practices and potentially lower labor costs. Additionally, the district should assess staff retirement eligibility and the financial impact of hiring replacements at entry-level pay, which may help lower labor costs. Adjusting food and labor costs to match state and regional averages could lead to potential savings. Both breakfast and lunch participation rates were lower than the state peer median and the regional average. The district could increase breakfast participation by starting alternative breakfast programs. Additionally, the district should survey secondary students to understand their reasons for participating/not participating in the school lunch program. Aligning participation rates with state peers could generate additional revenues.
Carroll	< or = $26,027		The district's food cost per meal and labor cost as a percentage of revenue were higher than both the state peer median and the regional average. The district should review food costs and explore increasing USDA commodity use to better align with state peers and the state median. To address high labor costs, the district should: (1) implement cycle menus for breakfast and lunch to standardize kitchen practices for efficiency, and (2) review current staff retirement eligibility and, as employees retire or leave, bring replacement staff in at the beginning of the pay scale. This may reduce labor costs to align with the state median. Bringing costs in line with those of state comparative peers could result in cost savings.
Claiborne	< or = $38,229		The district's food cost per meal and food cost as a percentage of revenue were higher than both the state peer median and the regional average.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			The district should review food costs to determine whether adjustments can be made to align costs with state peers. For example, utilizing cycle menus can streamline purchasing and food preparation and improve cost management.
Clarksdale	< or = $204,030		All the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than the state peer median and both regional and national averages. The district should review food costs and explore increasing USDA commodity use to better align with state peers and the state median. To address high labor costs, the district should implement cycle menus for breakfast and lunch to standardize kitchen practices for efficiency. Moreover, utilizing cycle menus can streamline purchasing and food preparation and improve cost management. To address labor costs, the district should also review current staff retirement eligibility and, as employees retire or leave, bring replacement staff in at the beginning of the pay scale. This may reduce labor costs to align with the state median. Bringing food and labor costs in line with those of state comparative peers could result in cost savings.
Clinton	< or = $208,395	< or =$348,773	All the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state peer median and the regional average. To potentially reduce food costs, the district should designate one person for ordering food and expand USDA commodity usage, if available. To reduce labor costs, the district should review current staff retirement eligibility and as employees retire or leave, bring replacement staff in at the beginning of the pay scale. Aligning costs with the state median could lead to potential savings. The district should consider piloting alternative breakfast programs and then eventually expanding across all six kitchens. Bringing breakfast participation rates in line with the state median could generate additional revenue.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Columbus	< or = $192,722		The district's labor cost as a percent of revenue was higher than that of state, regional, and national peers. High labor cost may be caused by higher employee pay rates due to a long-tenured workforce. The district should examine labor cost by assessing staff retirement eligibility and the financial impact of hiring replacements at entry-level pay, which may help lower labor costs to align with state peers.
Enterprise	< or = $56,603	< or =$107,022	All the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state peer median and the regional average. The district should review food costs and explore increasing USDA commodity use to better align with state peers and the state median. To help control labor costs, the district should review current staff retirement eligibility and the financial impact of bringing replacement staff in at the beginning of the pay scale. As retirements occur, the program can optimize labor across the district to align labor costs with the state median. Aligning food and labor costs with the state median could lead to potential savings. Both breakfast and lunch participation rates were lower than the state peer median. To increase participation rates, the district should consider deploying alternative breakfast programs. Additionally, the district should survey secondary students to understand reasons for their participation and non-participation in the school lunch program. Aligning participation rates with state peers could generate additional revenues.
Franklin		< or =$96,695	Both breakfast and lunch participation rates were lower than the state peer median and the regional average. The district could increase breakfast participation by starting alternative breakfast programs. Additionally, the district should survey secondary students to understand their reasons for participating/not participating in the school lunch program. Aligning participation rates with state peers could generate additional revenues.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Greenwood Leflore	< or = $142,638		All the district's cost measures were higher than the state peer median, with food and labor costs as a percent of revenue higher than the state peer median and at the regional peer average. The district should consider expanding USDA commodity usage, if available, as it had one of the lower uses of USDA commodities as a percentage of total nutrition revenue. Using more commodities could lower some food costs. The district should examine labor cost by assessing staff retirement eligibility and the financial impact of hiring replacements at entry-level pay, which may help lower labor costs to align with state peers.
Hinds		< or =$85,116	While the district's overall cost per meal was lower than the state median, both food metrics (food cost per meal, food cost as a percentage of revenue) were higher than the state median and regional average. To potentially reduce food costs, the district should designate one person for ordering food. The district's breakfast participation rate was lower than the state peer median. The district should consider piloting alternative breakfast programs and then eventually expanding across all nine kitchens. Bringing breakfast participation rates in line with the state median could generate additional revenue.
Jefferson	< or = $77,803	< or =$35,552	The district's overall cost per meal, food cost per meal, and labor cost as a percentage of revenue were higher than both the state peer median. The district should focus on understanding and reducing its food and labor cost. Expanding USDA commodity usage, if available, may help lower food costs. The district should review employee pay and upcoming retirements. Replacing retiring staff with entry-level hires may help reduce labor costs to match state peers. Aligning food and labor costs with the state median could lead to potential savings. The district's breakfast participation is slightly below the state median. Starting alternative breakfast programs such as Grab & Go, Second Chance Breakfast, or Breakfast in the Classroom could increase breakfast participation and generate additional revenue.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Jefferson Davis	< or = $65,875		The district's food metrics (food costs per meal, food costs as a percentage of revenue) were higher than both the state median and the regional peer average. To potentially reduce food costs, the district should designate one person for ordering food. The district should also expand USDA commodity usage, if available, to reduce food costs. Aligning food costs with the state median could lead to savings for the district.
Jones		< or =$1,884,971	The district's breakfast and participation rates were lower than both the state peer median and the regional average. The district should evaluate its current alternative breakfast programs (Breakfast in the Classroom, Grab & Go) in its ten schools to ensure that they align with standardized best practices, which could impact labor costs, food costs, and student participation. After optimizing existing programs, the district should consider expanding alternative breakfast models to its remaining schools to further increase participation and potentially generate more revenue. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. Aligning participation rates with those of state peers could generate significant additional revenue.
Nettleton	< or = $77,168	< or =$36,953	The district's overall cost per meal, food cost per meal, and labor cost as a percentage of revenue were higher than both the state median and the regional average. Meals per labor hour were lower than the state median. The district should focus on lowering food and labor costs. MPLH should be reviewed by each school kitchen. Implementing cycle menus could help standardize kitchen practices, streamline food purchase and preparation, and potentially lower both labor and food costs. The district also should review employee pay and upcoming retirements. Replacing retiring staff with entry-level hires may help reduce labor costs to match state peers. Aligning food and labor costs with the state median can lead to savings for the district. The district's breakfast participation is below the state median. The district should assess its Grab & Go

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			program to ensure it follows standardized best practices, which could impact labor costs, food costs, and student participation. After optimizing the existing Grab & Go program, the district should consider deploying an alternative breakfast program (e.g., Grab & Go, Second Chance Breakfast, or Breakfast in the Classroom) at its second school to further increase participation and generate additional revenue.
North Tippah	< or = $26,925	< or =$74,794	The district's labor cost as a percentage of revenue was higher than both the state median and regional average. Additionally, the district was tied for the second lowest MPLH. To address high labor costs, the district should: (1) implement cycle menus for breakfast and lunch to standardize kitchen practices for efficiency, and (2) review current staff retirement eligibility and as employees retire or leave, bring replacement staff in at the beginning of the pay scale. This may reduce labor costs to align with the state median. Bringing costs in line with those of state comparative peers could result in cost savings. The lunch participation rate was lower than the state median and the regional average. Implementing a 4-week interval cycle menu would allow participation tracking by entrée, which the district could then analyze to maximize participation. The district should also conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. Aligning the lunch participation rate with state peers could generate additional revenue.
Ocean Springs	< or = $77,025	< or =$909,605	The district's food cost per meal was higher than both the state median and the regional average. Designating one person to order food for the district may help reduce food costs. The district should also expand USDA commodity usage, if possible. If costs could be brought in line with the state median, the district could potentially realize cost savings. The breakfast and lunch participation rates were lower than both the state median and the regional average. The district had the lowest FY 2023 breakfast participation rate of the current cohort. The district did

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			not use cycle menus in FY 2023 but implemented a 4-week cycle menu for lunch in 2023-24, which will allow participation tracking by entrée. The district can then identify entrées that lower participation. This approach helps to create menus that appeal to students. Additionally, the district should conduct surveys to gather student feedback on meal options. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Finally, the district should consider utilizing alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom) to increase breakfast participation. Aligning participation rates with those of state peers could generate additional revenue.
Pearl		< or =$120,936	The district's breakfast participation is slightly below the state median. Starting alternative breakfast programs such as Grab & Go, Second Chance Breakfast, or Breakfast in the Classroom could increase breakfast participation and generate additional revenue.
Pontotoc County		< or =$548,585	The district's student participation rates for both breakfast and lunch were lower than the state peer median and the regional average. Aligning participation rates with the state median could lead to increased revenue for the district. The district should evaluate its current alternative breakfast programs (Breakfast in the Classroom, Grab & Go) to see whether operational practices align with standardized best practices, which could impact labor costs, food costs, and student participation. Implementing a 4-week interval cycle menu would allow participation tracking by entrée and the district could identify entrées that lower participation. This approach helps to create breakfast and lunch menus that appeal to students. The district should also conduct surveys to gather student feedback on meal options. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Poplarville	< or = $65,854	< or =$190,913	All the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state peer median and the regional average. The district's MPLH was slightly below the state median. The district should consider expanding USDA commodity usage, if available, as using more commodities could lower some food costs. The district should examine labor cost by assessing staff retirement eligibility and the financial impact of hiring replacements at entry-level pay, which may help lower labor costs to align with state peers. Lowering labor costs and increasing participation rates can help increase the district's MPLH. The district should evaluate its current alternative breakfast programs (Grab & Go) to ensure they align with standardized best practices, which could impact labor costs, food costs, and student participation. After optimizing existing programs, the district should consider expanding alternative breakfast models to its remaining schools to further increase participation To increase lunch participation, the district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. Aligning participation rates with those of state peers could generate additional revenue.
Richton		< or =$194,032	The district's breakfast and lunch participation rates were both lower than the state median and the regional average. The district should evaluate its current Second Chance Breakfast program to ensure it aligns with standardized best practices, which could impact labor costs, food costs, and student participation. The district should track and analyze participation by entrée in both meal services to understand which entrées may lower participation and replace them on their cycle menus. The district reported the lowest lunch participation rate in the current cohort. The district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			lunch, environment, and suggestions for improvement. Aligning participation rates with the state median could lead to increased revenue for the district.
Starkville Oktibbeha		< or =$511,279	The district's lunch participation rate was lower than both the state median and the regional average. Implementing a 4-week interval cycle menu would allow participation tracking by entrée, which the district could then analyze to maximize participation. The district should also conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. Aligning the lunch participation rate with state peers could generate additional revenue.
Tupelo		< or =$1,295,583	The district's breakfast and lunch participation rates were lower than both the state median and the regional average. The district should evaluate its Grab & Go programs to ensure they align with standardized best practices, which could impact labor costs, food costs, and student participation. After optimizing these programs, the district should consider expanding alternative breakfast models (Grab & Go along with Breakfast in the Classroom and Second Chance Breakfast) to its remaining schools to further increase participation and maximize program benefits. To increase lunch participation (which was the 3rd lowest in the current cohort), the district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate significant increases in revenue.
Union County	< or = $165,721	< or =$456,082	All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than the state median. Aligning costs with the state median could lead to potential savings. The district should focus on lowering food and labor costs. Expanding USDA commodity usage, if available, may help lower food cost. Labor costs may be due to

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			employee pay rates, the number of labor hours being worked, school kitchen processes and equipment, having a long-tenured workforce, or combination of these or other factors. The district should examine labor cost by assessing staff retirement eligibility and the financial impact of hiring replacements at entry-level pay, which may help lower labor costs to align with state peers. The district's breakfast and lunch participation rates were lower than both the state median and the regional average. The district should evaluate its Second Chance Breakfast program to ensure it aligns with standardized best practices, which could impact labor costs, food costs, and student participation. After optimizing this program, the district should consider expanding alternative breakfast models (e.g., Breakfast in the Classroom, Grab & Go, Second Chance Breakfast) to its remaining schools to increase breakfast participation. To increase lunch participation, the district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. Aligning breakfast and lunch participation rates with those of state peers could generate increases in revenue.
West Bolivar		< or =$219,338	The district's lunch participation rate was lower than both the state median and the regional average. Implementing a 4-week interval cycle menu would allow participation tracking by entrée, which the district could then analyze to maximize participation. The district should also conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. Aligning the lunch participation rate with state peers could generate additional revenue.
West Tallahatchie	< or = $15,829		The district's food costs per meal were higher than both the state median and the regional average. If food costs could be brought in line with the state median, the district could potentially realize cost savings. To lower food costs, the district should expand USDA commodity use when available, as the district had the second lowest use of USDA commodities as a percent of revenue. Additionally, the district should implement cycle menus for breakfast and lunch to standardize

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			kitchen practices for efficiency. Utilizing cycle menus can streamline purchasing and food preparation and improve cost management.
TOTAL	< or =$1,678,184	< or =$7,612,970	

Recommendations

Recommendations for School Districts

1. In FY 2026, each district superintendent, in consultation with the district's nutrition 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. Recommendations include:
    a. expanding USDA commodity usage;
    b. reviewing meals per labor hour (MPLH) by each school kitchen to identify areas of improvement and increase productivity;
    c. implementing cycle menus and conducting entrée analysis;
    d. conducting surveys to understand reasons for participation and non-participation in the school lunch program; and,
    e. implementing, evaluating, and/or expanding alternative breakfast programs;
2. District administrators should also use the information in this report to compare their nutrition program's performance to that of their peers in Mississippi, as well as regionally and nationally, to identify areas for potential improvement and take action to improve in those areas.
3. In those districts that did not provide benchmarking or performance information during this review pertaining to their nutrition programs (or those that provided questionable data), relevant district personnel should take action to begin collecting and monitoring precise data on an ongoing basis.
4. District personnel should provide an annual performance report to the district superintendent regarding the status of its nutrition programs using the measures included in this review.
5. District administrators should use the information from annual performance reports to monitor their district's costs and efficiency in administering their nutrition programs.

Recommendations for the Mississippi Department of Education

6. The Mississippi Department of Education (MDE) should develop guidance to train new nutrition leaders on how to calculate and track key performance indicators such as breakfast and lunch participation rates.
7. MDE should develop guidance to assist districts in increasing breakfast participation rates. MDE could use the *Colorado Department of Education's Guide to Increasing School Breakfast Participation* as a starting point in developing a guide for Mississippi's school districts.
8. MDE should develop guidance for districts to improve their number of meals per labor hour (MPLH). In particular, MDE should consider including the following strategies:
    a. Simplify the menu by offering healthy and nutritious options that can be easily prepared.
    b. Use standardized recipes to ensure that meals are consistent in quality and quantity, reducing labor and minimizing waste.
    c. Optimize the kitchen layout and equipment, investing in high-capacity ovens, mixers, or food processors to streamline meal preparation.
    d. Implement time-saving techniques such as batch cooking, ingredient prepping, and using prepared foods.
    e. Provide training for staff on cooking techniques, equipment usage, and food safety.

f. Monitor and adjust labor costs regularly to optimize the return on labor costs without compromising meal quality.

9. MDE should develop guidance for school districts on using any excess reserves in their nutrition funds for allowable expenses that could contribute to a more efficient nutrition program.

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.

Appendix B: FY 2023 Nutrition Program Information by District

District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced Percent	Number of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
Aberdeen	Data Not Provided							
Amite	$1,087,842	$626,663	100%	2	866	17,600	64%	91%
Amory	$1,200,598	$1,373,663	61%	4	1,524	21,029	35%	69%
Benton County	Data Not Provided	Data Not Provided	Data Not Provided	Data Not Provided	961	Data Not Provided	Data Not Provided	Data Not Provided
Booneville	$772,547	$750,112	74%	2	1,320	17,626	27%	50%
Calhoun	$1,663,036	$1,636,313	78%	5	2,089	38,793	43%	67%
Carroll	$871,419	$687,949	100%	2	808	14,326	Data Not Provided	Data Not Provided
Claiborne	$1,167,071	$1,519,068	100%	3	1,019	17,455	42%	84%
Clarksdale	$2,057,948	$2,345,624	100%	8	2,060	27,949	79%	82%
Clinton	$2,628,487	$2,754,669	48%	6	5,096	44,482	20%	95%
Coffeeville	$431,552	$369,644	100%	2	404	7,064	42%	72%
Columbia	$1,293,125	$1,306,108	82%	4	1,675	24,511	44%	69%
Columbus	$3,808,903	$4,150,929	100%	8	3,082	72,665	87%	92%
East Jasper	$999,896	$630,023	98%	2	752	15,332	66%	72%
Enterprise	$650,566	$744,835	49%	2	982	16,120	40%	59%
Forest	$1,399,214	$1,201,630	100%	3	1,670	24,000	95%	90%
Franklin	$1,093,994	$808,483	80%	2	1,201	15,758	42%	64%
Greenwood Leflore	$4,076,833	$4,156,445	100%	11	4,029	72,639	57%	85%
Gulfport	$3,432,214	$3,359,570	88%	8	6,109	71,807	59%	100%
Hinds	$3,932,845	$2,870,053	83%	9	4,960	45,305	39%	72%

District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced Percent	Number of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
Jefferson	$1,078,990	$955,768	100%	2	1,009	18,994	41%	89%
Jefferson Davis	$1,577,857	$1,886,343	100%	4	1,229	23,401	75%	86%
Jones	$11,733,958	$4,878,203	70%	10	8,390	100,733	29%	63%
Kemper	$936,308	$895,852	100%	3	884	21,780	Clarification Not Provided	100%
Lauderdale County	$3,443,437	$2,854,815	58%	8	4,582	76,540	44%	82%
Laurel	$3,201,619	$2,263,607	100%	6	2,643	29,378	72%	96%
Nettleton	$993,928	$994,923	84%	2	1,080	11,669	38%	88%
Newton County	$1,254,698	$1,819,276	51%	2	1,651	19,440	60%	69%
North Bolivar	$997,214	$801,698	100%	3	779	12,960	100%	100%
North Tippah	$1,206,209	$953,571	76%	4	1,168	24,934	48%	66%
Ocean Springs	$5,944,058	$3,342,269	42%	6	5,883	38,087	19%	55%
Pascagoula-Gautier	$9,674,797	$5,799,733	100%	16	6,518	105,138	67%	79%
Pearl	$3,559,007	$2,943,443	69%	6	4,157	46,289	35%	73%
Petal	$4,765,709	$3,094,082	84%	5	4,352	46,340	42%	75%
Pontotoc County	$2,243,298	$1,776,784	65%	2	3,389	36,750	29%	58%
Poplarville	$1,354,858	$1,265,106	70%	4	1,869	24,660	30%	65%
Richton	$527,754	$395,815	67%	1	574	5,280	36%	47%
Scott	$3,448,432	$2,882,535	79%	6	3,988	51,925	45%	82%
South Delta	$562,311	$472,359	100%	3	598	16,560	83%	95%
South Pike	$1,432,359	$1,334,647	100%	3	1,379	11,613	49%	77%
Starkville Oktibbeha	$6,151,826	$3,400,589	68%	7	4,828	57,736	47%	63%
Tunica County	$2,268,474	$1,327,433	91%	6	1,646	27,413	89%	93%

District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced Percent	Number of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
Tupelo	$6,673,898	$4,112,574	64%	12	5,515	100,440	34%	55%
Union	$2,191,745	$2,187,234	67%	4	2,942	40,628	34%	56%
Union County	$781,610	$769,312	49%	2	924	15,642	68%	81%
Webster	$2,278,205	$1,256,034.	55%	4	1,528	26,078	55%	70%
West Bolivar	$962,850.	$701,960.	100%	3	984	15,120	91%	46%
West Jasper	$1,822,728	$719,948	79%	2	1,401	21,044	44%	80%
West Tallahatchie	$956,347	$497,360	100%	1	1,401	11,221	60%	85%
Western Line	$1,695,569	$1,767,147	100%	3	1,243	1,583	92%	92%

Appendix C: FY 2023 Nutrition 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
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		The district reported that beginning in the 2023-2024 school year, it eliminated its Breakfast in the Classroom and Grab and Go programs.
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	64%	+	+
Lunch Participation Rate	91%	+	+
Overall Cost per Meal	$3.34	–	–
Food Costs per Meal	$1.53	–	–
Food Costs as a Percent of Revenue	26.4%	–	–
Labor Costs as a Percent of Revenue	27.2%	–	–
Number of Meals per Labor Hour	10.6	–	–
Number of Students per Kitchen	433.0	–	N/A
Fund Balance as Percentage of Nutrition Revenue	17.9%	–	–
Fund Balance as Months of Program Expenses	3.1	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.9%	–	–

Amory			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	35%	_	_
Lunch Participation Rate	69%	_	_
Overall Cost per Meal	$3.92	_	_
Food Costs per Meal	$1.38	_	_
Food Costs as a Percent of Revenue	40.2%	+	+
Labor Costs as a Percent of Revenue	50.2%	+	+
Number of Meals per Labor Hour	16.7	+	_
Number of Students per Kitchen	381	_	N/A
Fund Balance as Percentage of Nutrition Revenue	14.8%	_	_
Fund Balance as Months of Program Expenses	1.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.2%	=	-

Benton County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	Data Not Provided		
Lunch Participation Rate			
Overall Cost per Meal			
Food Costs per Meal			
Food Costs as a Percent of Revenue			
Labor Costs as a Percent of Revenue			
Number of Meals per Labor Hour			
Number of Students per Kitchen			
Fund Balance as Percentage of Nutrition Revenue			
Fund Balance as Months of Program Expenses			
USDA Commodities as a Percent of Nutrition Revenue			

Booneville			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	27%	_	_
Lunch Participation Rate	50%	_	_
Overall Cost per Meal	$4.93	+	+
Food Costs per Meal	$2.02	+	+
Food Costs as a Percent of Revenue	39.8%	+	+
Labor Costs as a Percent of Revenue	44.5%	+	+
Number of Meals per Labor Hour	8.6	_	_
Number of Students per Kitchen	660	+	N/A
Fund Balance as Percentage of Nutrition Revenue	55.3%	+	+
Fund Balance as Months of Program Expenses	5.7	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	8.7%	+	+

Calhoun			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		Managers write down their orders and the bookkeeper places the orders.
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	43%	–	–
Lunch Participation Rate	67%	–	–
Overall Cost per Meal	$4.72	+	+
Food Costs per Meal	$2.05	+	+
Food Costs as a Percent of Revenue	42.7%	+	+
Labor Costs as a Percent of Revenue	47%	+	+
Number of Meals per Labor Hour	8.9	–	–
Number of Students per Kitchen	417.8	–	N/A
Fund Balance as Percentage of Nutrition Revenue	37.9%	–	–
Fund Balance as Months of Program Expenses	3.9	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.9%	+	+

Carroll			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	Data Not Provided		
Lunch Participation Rate			
Overall Cost per Meal	$4.30	+	_
Food Costs per Meal	$1.72	+	+
Food Costs as a Percent of Revenue	31.6%	_	_
Labor Costs as a Percent of Revenue	40.2%	+	+
Number of Meals per Labor Hour	11.2	_	_
Number of Students per Kitchen	404	_	N/A
Fund Balance as Percentage of Nutrition Revenue	40.7%	_	_
Fund Balance as Months of Program Expenses	5.2	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.3%	+	_

Claiborne			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	42%	_	_
Lunch Participation Rate	84%	+	+
Overall Cost per Meal	$6.71	+	+
Food Costs per Meal	$1.87	+	+
Food Costs as a Percent of Revenue	36.2%	+	+
Labor Costs as a Percent of Revenue	37.2%	_	_
Number of Meals per Labor Hour	13	+	_
Number of Students per Kitchen	339.7	_	N/A
Fund Balance as Percentage of Nutrition Revenue	72.4%	+	+
Fund Balance as Months of Program Expenses	5.6	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	9.4%	+	+

Clarksdale			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	79%	+	+
Lunch Participation Rate	82%	+	+
Overall Cost per Meal	$5.07	+	+
Food Costs per Meal	$2.33	+	+
Food Costs as a Percent of Revenue	52.5%	+	+
Labor Costs as a Percent of Revenue	54.2%	+	+
Number of Meals per Labor Hour	16.6	+	–
Number of Students per Kitchen	257.5	–	N/A
Fund Balance as Percentage of Nutrition Revenue	20.1%	–	–
Fund Balance as Months of Program Expenses	1.76	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.6%	–	–

Clinton			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?		×	
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	20%	–	–
Lunch Participation Rate	95%	+	+
Overall Cost per Meal	$4.78	+	+
Food Costs per Meal	$1.78	+	+
Food Costs as a Percent of Revenue	39%	+	+
Labor Costs as a Percent of Revenue	45.5%	+	+
Number of Meals per Labor Hour	13	+	–
Number of Students per Kitchen	849.3	+	N/A
Fund Balance as Percentage of Nutrition Revenue	65.9%	+	+
Fund Balance as Months of Program Expenses	6.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7%	+	+

Coffeeville			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	42%	_	_
Lunch Participation Rate	72%	=	=
Overall Cost per Meal	$3.72	_	_
Food Costs per Meal	$1.31	_	_
Food Costs as a Percent of Revenue	30.2%	_	_
Labor Costs as a Percent of Revenue	46.9%	+	+
Number of Meals per Labor Hour	14.1	+	_
Number of Students per Kitchen	202	_	N/A
Fund Balance as Percentage of Nutrition Revenue	30.2%	_	_
Fund Balance as Months of Program Expenses	3.5	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7%	+	+

Columbia			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	The district noted that, beginning in the 2023-2024 school year, it began using a five-week cycle menu.
Designates one party responsible for ordering food?		×	
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	44%	–	–
Lunch Participation Rate	69%	–	–
Overall Cost per Meal	$3.96	–	–
Food Costs per Meal	$1.64	+	–
Food Costs as a Percent of Revenue	41.9%	+	+
Labor Costs as a Percent of Revenue	50.5%	+	+
Number of Meals per Labor Hour	13.4	+	–
Number of Students per Kitchen	418.8	–	N/A
Fund Balance as Percentage of Nutrition Revenue	6.1%	–	–
Fund Balance as Months of Program Expenses	0.6	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6%	–	–

Columbus			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	87%	+	+
Lunch Participation Rate	92%	+	+
Overall Cost per Meal	$5.14	+	+
Food Costs per Meal	$1.57	_	_
Food Costs as a Percent of Revenue	33.2%	_	_
Labor Costs as a Percent of Revenue	50.9%	+	+
Number of Meals per Labor Hour	11.1	_	_
Number of Students per Kitchen	385.3	_	N/A
Fund Balance as Percentage of Nutrition Revenue	29.6%	_	_
Fund Balance as Months of Program Expenses	2.7	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.6%	+	+

East Jasper			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	66%	+	+
Lunch Participation Rate	72%	=	=
Overall Cost per Meal	$3.40	_	_
Food Costs per Meal	$1.75	+	+
Food Costs as a Percent of Revenue	32.3%	_	_
Labor Costs as a Percent of Revenue	27%	_	_
Number of Meals per Labor Hour	12.1	_	_
Number of Students per Kitchen	376	_	N/A
Fund Balance as Percentage of Nutrition Revenue	79%	+	+
Fund Balance as Months of Program Expenses	12.5	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.6%	_	_

Enterprise			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	40%	–	–
Lunch Participation Rate	59%	–	–
Overall Cost per Meal	$4.83	+	+
Food Costs per Meal	$2.12	+	+
Food Costs as a Percent of Revenue	50.4%	+	+
Labor Costs as a Percent of Revenue	44%	+	+
Number of Meals per Labor Hour	9.6	–	–
Number of Students per Kitchen	491	+	N/A
Fund Balance as Percentage of Nutrition Revenue	33.8%	–	–
Fund Balance as Months of Program Expenses	3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.8%	–	–

Forest			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	95%	+	+
Lunch Participation Rate	90%	+	+
Overall Cost per Meal	$3.42	_	_
Food Costs per Meal	$2.05	+	+
Food Costs as a Percent of Revenue	51.4%	+	+
Labor Costs as a Percent of Revenue	30.1%	_	_
Number of Meals per Labor Hour	14.6	+	_
Number of Students per Kitchen	556.7	+	N/A
Fund Balance as Percentage of Nutrition Revenue	77.1%	+	+
Fund Balance as Months of Program Expenses	9	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	0.3%	_	_

Franklin			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	42%	_	_
Lunch Participation Rate	64%	_	_
Overall Cost per Meal	$3.86	_	_
Food Costs per Meal	$1.22	_	_
Food Costs as a Percent of Revenue	23.2%	_	_
Labor Costs as a Percent of Revenue	37.8%	_	_
Number of Meals per Labor Hour	13.3	+	_
Number of Students per Kitchen	600.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	73.2%	+	+
Fund Balance as Months of Program Expenses	9.9	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.2%	+	+

Greenwood Leflore			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	57%	+	_
Lunch Participation Rate	85%	+	_
Overall Cost per Meal	$4.49	+	+
Food Costs per Meal	$1.64	+	_
Food Costs as a Percent of Revenue	37.2%	+	+
Labor Costs as a Percent of Revenue	42.9%	+	+
Number of Meals per Labor Hour	12.7	_	_
Number of Students per Kitchen	366.3	_	N/A
Fund Balance as Percentage of Nutrition Revenue	62.9%	+	+
Fund Balance as Months of Program Expenses	6.2	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.4%	_	_

Gulfport			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		The district noted that "offer versus serve" was implemented at the high school in the 2022-2023 school year and was implemented district-wide in the 2023-2024 school year.
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		The district noted that, in the 2023-2024 school year, it implemented a one-week cycle menu for breakfast and a four-week cycle menu for lunch.
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	59%	+	+
Lunch Participation Rate	100%	+	+
Overall Cost per Meal	$3.97	_	_
Food Costs per Meal	$1.86	+	+
Food Costs as a Percent of Revenue	45.8%	+	+
Labor Costs as a Percent of Revenue	33.2%	_	_
Number of Meals per Labor Hour	11.8	_	_
Number of Students per Kitchen	763.6	+	N/A
Fund Balance as Percentage of Nutrition Revenue	99.2%	+	+
Fund Balance as Months of Program Expenses	10.1	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	8.1%	+	+

Hinds			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	39%	–	–
Lunch Participation Rate	72%	=	=
Overall Cost per Meal	$3.42	–	–
Food Costs per Meal	$1.98	+	+
Food Costs as a Percent of Revenue	42.2%	+	+
Labor Costs as a Percent of Revenue	28.1%	–	–
Number of Meals per Labor Hour	18.5	+	+
Number of Students per Kitchen	551.1	+	N/A
Fund Balance as Percentage of Nutrition Revenue	103.5%	+	+
Fund Balance as Months of Program Expenses	14.2	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.1%	+	+

Jefferson			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	41%	–	–
Lunch Participation Rate	89%	+	+
Overall Cost per Meal	$4.43	+	+
Food Costs per Meal	$1.68	+	–
Food Costs as a Percent of Revenue	33.5%	–	–
Labor Costs as a Percent of Revenue	48.4%	+	+
Number of Meals per Labor Hour	11.4	–	–
Number of Students per Kitchen	504.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	29.5%	–	–
Fund Balance as Months of Program Expenses	3.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.1%	–	–

Jefferson Davis			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	75%	+	+
Lunch Participation Rate	86%	+	+
Overall Cost per Meal	$8.16	+	+
Food Costs per Meal	$2.57	+	+
Food Costs as a Percent of Revenue	37.6%	+	+
Labor Costs as a Percent of Revenue	36.8%	_	_
Number of Meals per Labor Hour	9.9	_	_
Number of Students per Kitchen	307.3	_	N/A
Fund Balance as Percentage of Nutrition Revenue	16%	_	_
Fund Balance as Months of Program Expenses	1.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.2%	=	_

Jones			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below -), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	29%	_	_
Lunch Participation Rate	63%	_	_
Overall Cost per Meal	$3.70	_	_
Food Costs per Meal	$1.85	+	+
Food Costs as a Percent of Revenue	20.8%	_	_
Labor Costs as a Percent of Revenue	16.4%	_	_
Number of Meals per Labor Hour	13.1	+	_
Number of Students per Kitchen	839	+	N/A
Fund Balance as Percentage of Nutrition Revenue	52.5%	+	+
Fund Balance as Months of Program Expenses	12.6	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.7%	_	_

Kemper			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	Data Not Clarified		
Lunch Participation Rate			
Overall Cost per Meal			
Food Costs per Meal			
Food Costs as a Percent of Revenue			
Labor Costs as a Percent of Revenue			
Number of Meals per Labor Hour			
Number of Students per Kitchen	294.7	_	N/A
Fund Balance as Percentage of Nutrition Revenue	29.5%	_	_
Fund Balance as Months of Program Expenses	3.1	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.9%	+	+

Lauderdale County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	44%	–	–
Lunch Participation Rate	82%	+	+
Overall Cost per Meal	$4.07	=	–
Food Costs per Meal	$1.39	–	–
Food Costs as a Percent of Revenue	28.4%	–	–
Labor Costs as a Percent of Revenue	39.6%	+	=
Number of Meals per Labor Hour	9.2	–	–
Number of Students per Kitchen	732.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	68.1%	+	+
Fund Balance as Months of Program Expenses	8.2	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7%	+	+

Laurel			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		The district reported that, beginning in the 2023-2024 school year, it began changing the menus monthly.
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	72%	+	+
Lunch Participation Rate	96%	+	+
Overall Cost per Meal	$3.77	_	_
Food Costs per Meal	$0.89	_	_
Food Costs as a Percent of Revenue	16.7%	_	_
Labor Costs as a Percent of Revenue	39.7%	+	+
Number of Meals per Labor Hour	20.4	+	+
Number of Students per Kitchen	440.5	_	N/A
Fund Balance as Percentage of Nutrition Revenue	21.5%	_	_
Fund Balance as Months of Program Expenses	3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.8%	+	+

Nettleton			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	38%	–	–
Lunch Participation Rate	88%	+	+
Overall Cost per Meal	$7.94	+	+
Food Costs per Meal	$2.69	+	+
Food Costs as a Percent of Revenue	33.9%	–	–
Labor Costs as a Percent of Revenue	41.6%	+	+
Number of Meals per Labor Hour	10.7	–	–
Number of Students per Kitchen	540	+	N/A
Fund Balance as Percentage of Nutrition Revenue	54.1%	+	+
Fund Balance as Months of Program Expenses	5.4	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.9%	+	+

Newton County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	60%	+	+
Lunch Participation Rate	69%	_	_
Overall Cost per Meal	$3.52	_	_
Food Costs per Meal	$1.58	_	_
Food Costs as a Percent of Revenue	65%	+	+
Labor Costs as a Percent of Revenue	52.5%	+	+
Number of Meals per Labor Hour	26.6	+	+
Number of Students per Kitchen	825.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	35.3%	_	_
Fund Balance as Months of Program Expenses	2.4	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.3%	+	_

North Bolivar			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	100%	+	+
Lunch Participation Rate	100%	+	+
Overall Cost per Meal	$4.06	_	_
Food Costs per Meal	$1.78	+	+
Food Costs as a Percent of Revenue	35.4%	+	+
Labor Costs as a Percent of Revenue	41.2%	+	+
Number of Meals per Labor Hour	15.2	+	_
Number of Students per Kitchen	259.7	_	N/A
Fund Balance as Percentage of Nutrition Revenue	57.7%	+	+
Fund Balance as Months of Program Expenses	7.2	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.5%	+	+

North Tippah			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	48%	+	_
Lunch Participation Rate	66%	_	_
Overall Cost per Meal	$4.46	+	+
Food Costs per Meal	$1.25	_	_
Food Costs as a Percent of Revenue	22.2%	_	_
Labor Costs as a Percent of Revenue	41.6%	+	+
Number of Meals per Labor Hour	8.6	_	_
Number of Students per Kitchen	292	_	N/A
Fund Balance as Percentage of Nutrition Revenue	39.8%	_	_
Fund Balance as Months of Program Expenses	5	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	Data Not Provided		

Ocean Springs			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		District noted that in 2023-24 it changed to 4-week cycle menus for lunch.
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	19%	–	–
Lunch Participation Rate	55%	–	–
Overall Cost per Meal	$5.57	+	+
Food Costs per Meal	$1.76	+	+
Food Costs as a Percent of Revenue	17.7%	–	–
Labor Costs as a Percent of Revenue	24.4%	–	–
Number of Meals per Labor Hour	15.7	+	–
Number of Students per Kitchen	980.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	45.1%	+	+
Fund Balance as Months of Program Expenses	8	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.5%	+	+

Pascagoula-Gautier			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?		×	
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	67%	+	+
Lunch Participation Rate	79%	+	+
Overall Cost per Meal	$5.45	+	+
Food Costs per Meal	$1.60	_	_
Food Costs as a Percent of Revenue	17.6%	_	_
Labor Costs as a Percent of Revenue	28.3%	_	_
Number of Meals per Labor Hour	10.1	_	_
Number of Students per Kitchen	407.4	_	N/A
Fund Balance as Percentage of Nutrition Revenue	31.5%	_	_
Fund Balance as Months of Program Expenses	5.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	4.5%	_	_

Pearl			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	Yes		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	35%	–	–
Lunch Participation Rate	73%	+	+
Overall Cost per Meal	$4.06	–	–
Food Costs per Meal	$1.38	–	–
Food Costs as a Percent of Revenue	28.2%	–	–
Labor Costs as a Percent of Revenue	37%	–	–
Number of Meals per Labor Hour	15.7	+	–
Number of Students per Kitchen	692.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	72%	+	+
Fund Balance as Months of Program Expenses	8.7	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.1%	–	–

Petal			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	42%	–	–
Lunch Participation Rate	75%	+	+
Overall Cost per Meal	$4.05	–	–
Food Costs per Meal	$1.41	–	–
Food Costs as a Percent of Revenue	22.7%	–	–
Labor Costs as a Percent of Revenue	31.1%	–	–
Number of Meals per Labor Hour	16.5	+	–
Number of Students per Kitchen	870.4	+	N/A
Fund Balance as Percentage of Nutrition Revenue	29.9%	–	–
Fund Balance as Months of Program Expenses	4.6	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.2%	–	–

Pontotoc County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	The district noted that in the 2023-2024 school year, it began changing its menu regularly and tries to incorporate available commodities into the menu.
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	29%	_	_
Lunch Participation Rate	58%	_	_
Overall Cost per Meal	$3.74	_	_
Food Costs per Meal	$1.49	_	_
Food Costs as a Percent of Revenue	31.6%	_	_
Labor Costs as a Percent of Revenue	40%	+	+
Number of Meals per Labor Hour	12.9	=	_
Number of Students per Kitchen	1,694.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	46.2%	+	+
Fund Balance as Months of Program Expenses	5.8	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	17.6%	+	+

Poplarville			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	30%	–	–
Lunch Participation Rate	65%	–	–
Overall Cost per Meal	$4.53	+	+
Food Costs per Meal	$1.88	+	+
Food Costs as a Percent of Revenue	38.8%	+	+
Labor Costs as a Percent of Revenue	40.7%	+	+
Number of Meals per Labor Hour	11.3	–	–
Number of Students per Kitchen	467.3	=	N/A
Fund Balance as Percentage of Nutrition Revenue	33.5%	–	–
Fund Balance as Months of Program Expenses	3.6	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.5%	–	–

Richton			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	36%	–	–
Lunch Participation Rate	47%	–	–
Overall Cost per Meal	$5.08	+	+
Food Costs per Meal	$1.38	–	–
Food Costs as a Percent of Revenue	20.3%	–	–
Labor Costs as a Percent of Revenue	32.9%	–	–
Number of Meals per Labor Hour	14.7	+	–
Number of Students per Kitchen	574	+	N/A
Fund Balance as Percentage of Nutrition Revenue	34.8%	–	–
Fund Balance as Months of Program Expenses	4.6	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	4.5%	–	–

Scott			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	Yes		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	45%	=	_
Lunch Participation Rate	82%	+	+
Overall Cost per Meal	$3.21	_	_
Food Costs per Meal	$1.54	_	_
Food Costs as a Percent of Revenue	40.2%	+	+
Labor Costs as a Percent of Revenue	31.7%	_	_
Number of Meals per Labor Hour	17.3	+	_
Number of Students per Kitchen	664.7	+	N/A
Fund Balance as Percentage of Nutrition Revenue	62.4%	+	+
Fund Balance as Months of Program Expenses	7.5	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.3%	+	+

South Delta			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	83%	+	+
Lunch Participation Rate	95%	+	+
Overall Cost per Meal	$2.97	_	_
Food Costs per Meal	$1.49	_	_
Food Costs as a Percent of Revenue	42.1%	+	+
Labor Costs as a Percent of Revenue	41.9%	+	+
Number of Meals per Labor Hour	9.59	_	_
Number of Students per Kitchen	199.3	_	N/A
Fund Balance as Percentage of Nutrition Revenue	Data Not Provided		
Fund Balance as Months of Program Expenses			
USDA Commodities as a Percent of Nutrition Revenue	8.8%	+	+

South Pike			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	49%	+	_
Lunch Participation Rate	77.4%	+	+
Overall Cost per Meal	Data Not Clarified		
Food Costs per Meal			
Food Costs as a Percent of Revenue	32.8%	_	_
Labor Costs as a Percent of Revenue	14.9%	_	_
Number of Meals per Labor Hour	Data Not Clarified		
Number of Students per Kitchen	459.7	_	N/A
Fund Balance as Percentage of Nutrition Revenue	Data Not Clarified		
Fund Balance as Months of Program Expenses			
USDA Commodities as a Percent of Nutrition Revenue	7.6%	+	+

Starkville Oktibbeha			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	47%	+	_
Lunch Participation Rate	63%	_	_
Overall Cost per Meal	$3.50	_	_
Food Costs per Meal	$1.27	_	_
Food Costs as a Percent of Revenue	20.1%	_	_
Labor Costs as a Percent of Revenue	25.4%	_	_
Number of Meals per Labor Hour	16.8	+	_
Number of Students per Kitchen	689.7	+	N/A
Fund Balance as Percentage of Nutrition Revenue	40.3%	_	_
Fund Balance as Months of Program Expenses	7.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	4.4%	_	_

Tunica County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	89%	+	+
Lunch Participation Rate	93%	+	+
Overall Cost per Meal	$3.00	_	_
Food Costs per Meal	$1.71	+	+
Food Costs as a Percent of Revenue	33.3%	_	_
Labor Costs as a Percent of Revenue	25.2%	_	_
Number of Meals per Labor Hour	16.2	+	_
Number of Students per Kitchen	274.3	_	N/A
Fund Balance as Percentage of Nutrition Revenue	94.6%	+	+
Fund Balance as Months of Program Expenses	16.2	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	1.8%	_	_

Tupelo			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	34%	_	_
Lunch Participation Rate	55%	_	_
Overall Cost per Meal	$3.95	_	_
Food Costs per Meal	$1.64	+	_
Food Costs as a Percent of Revenue	25.6%	_	_
Labor Costs as a Percent of Revenue	14.7%	_	_
Number of Meals per Labor Hour	10.4	_	_
Number of Students per Kitchen	459.6	_	N/A
Fund Balance as Percentage of Nutrition Revenue	27.9%	_	_
Fund Balance as Months of Program Expenses	4.5	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.1%	_	_

Union			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	68%	+	+
Lunch Participation Rate	81%	+	+
Overall Cost per Meal	$3.42	_	_
Food Costs per Meal	$1.65	+	_
Food Costs as a Percent of Revenue	47.6%	+	+
Labor Costs as a Percent of Revenue	34.8%	_	_
Number of Meals per Labor Hour	14.4	+	_
Number of Students per Kitchen	462	_	N/A
Fund Balance as Percentage of Nutrition Revenue	50.4%	+	+
Fund Balance as Months of Program Expenses	5.1	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6%	_	_

Union County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	34%	–	–
Lunch Participation Rate	56%	–	–
Overall Cost per Meal	$4.44	+	+
Food Costs per Meal	$1.64	+	–
Food Costs as a Percent of Revenue	36.8%	+	+
Labor Costs as a Percent of Revenue	47%	+	+
Number of Meals per Labor Hour	12.1	–	–
Number of Students per Kitchen	735.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	53.1%	+	+
Fund Balance as Months of Program Expenses	5.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.7%	–	–

Webster			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	55%	+	_
Lunch Participation Rate	70%	_	_
Overall Cost per Meal	$4.05	_	_
Food Costs per Meal	$1.64	+	_
Food Costs as a Percent of Revenue	22.4%	_	_
Labor Costs as a Percent of Revenue	22.4%	_	_
Number of Meals per Labor Hour	11.9	_	_
Number of Students per Kitchen	382	_	N/A
Fund Balance as Percentage of Nutrition Revenue	40.9%	_	_
Fund Balance as Months of Program Expenses	7.4	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.9%	_	_

West Bolivar			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	91%	+	+
Lunch Participation Rate	46%	_	_
Overall Cost per Meal	$3.51	_	_
Food Costs per Meal	$1.58	_	_
Food Costs as a Percent of Revenue	32.8%	_	_
Labor Costs as a Percent of Revenue	40.1%	+	+
Number of Meals per Labor Hour	13.2	+	_
Number of Students per Kitchen	328	_	N/A
Fund Balance as Percentage of Nutrition Revenue	106.1%	+	+
Fund Balance as Months of Program Expenses	Data Not Provided		
USDA Commodities as a Percent of Nutrition Revenue	1.6%	_	_

West Jasper			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	44%	–	–
Lunch Participation Rate	80%	+	+
Overall Cost per Meal	$2.46	–	–
Food Costs per Meal	$1.09	–	–
Food Costs as a Percent of Revenue	17.5%	–	–
Labor Costs as a Percent of Revenue	18%	–	–
Number of Meals per Labor Hour	13.9	+	–
Number of Students per Kitchen	700.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	40%	–	–
Fund Balance as Months of Program Expenses	10.1	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	4.5%	–	–

West Tallahatchie			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	60%	+	+
Lunch Participation Rate	85%	+	+
Overall Cost per Meal	$4.60	+	+
Food Costs per Meal	$1.78	+	+
Food Costs as a Percent of Revenue	20.1%	_	_
Labor Costs as a Percent of Revenue	22%	_	_
Number of Meals per Labor Hour	9.6	_	_
Number of Students per Kitchen	487	+	N/A
Fund Balance as Percentage of Nutrition Revenue	38.3%	_	_
Fund Balance as Months of Program Expenses	7.4	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	0.4%	_	_

Western Line			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		×	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		×	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		

Performance Data Reported			
Performance Indicator	FY 2023	Below (-), Above (+), or Equal to (=) State Peer Median	Below (-), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	92%	+	+
Lunch Participation Rate	92%	+	+
Overall Cost per Meal	$1.35	_	_
Food Costs per Meal	$0.65	_	_
Food Costs as a Percent of Revenue	49.8%	+	+
Labor Costs as a Percent of Revenue	40.6%	+	+
Number of Meals per Labor Hour	Data Not Clarified		
Number of Students per Kitchen	414.3	_	N/A
Fund Balance as Percentage of Nutrition Revenue	103.8%	+	+
Fund Balance as Months of Program Expenses	10	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.9%	_	_

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