

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

A Report to the Mississippi Legislature

Report #731 – Volume IV

June 9, 2026



PEER Committee

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Kevin Ford, Vice-Chair

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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

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June 9, 2026

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Honorable Jason White, Speaker of the House

Members of the Mississippi State Legislature

On June 9, 2026, the PEER Committee authorized release of the report titled
A FY 2023 Comparative Review of Nine Mississippi School Districts: Nutrition.

Representatives

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A handwritten signature in black ink that reads "L. C. McMahan".

Senator Chad McMahan, Chair

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This report does not recommend increased funding or additional staff.

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CONCLUSION: A review of the nutrition programs for nine Mississippi school districts in FY 2023 showed opportunities for districts to strengthen their programs and increase efficiency. For example, six districts (67%) did not participate in an alternative breakfast program, which can increase breakfast participation rates, thereby increasing program revenues. There was also variation in districts' performance on key indicators. For example, the number of meals per labor hour across reporting districts ranged from 6.9 to 16.7, 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.



BACKGROUND

In FY 2026, PEER received funding to contract with Level Data (formerly GlimpseK12) to conduct a comparative review of nine 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 the nine districts in this cohort, 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.
 - **Six districts (67%) did not participate in an alternative breakfast program.** Alternative breakfast programs can increase program revenues and may positively impact student performance.
 - **Four districts (45%) 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.
 - **Five districts (56%) 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 6.9 to 16.7, 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 DeSoto to 64% in Humphreys.
- *Lunch Participation Rate*: The rate for reporting districts ranged from 46% in DeSoto to 87% in Aberdeen.
- *Overall Cost per Meal*: The cost per meal ranged from \$4.08 in Rankin to \$6.21 in Meridian. Only one district (Rankin) had a cost below the state median and regional peer average.
- *Fund Balance Measured in Number of Months of Average Program Expenses*: Fund balances ranged from just 1.8 month of expenses in Aberdeen to approximately 13 months in Forrest County AHS.
 - The federal COVID-19 waiver allowing districts to have more than three months of nutrition program expenses in reserve expired in FY 2023. However, federal regulations currently allow states to approve balances over three months.

Estimated annual cost savings: Up to \$2.3 million for food and labor cost improvements

Additional projected revenues: Up to \$2.5 million by increasing breakfast and lunch participation rates

See Exhibit 13 beginning on page 31 for a summary of cost savings and additional revenues by district.

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS

1. In FY 2027, 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 and lunch participation rates.
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.
 - a. Given the current federal regulations allowing such, MDE should also consider whether to approve districts having balances of more than three months.

A FY 2023 Comparative Review of Nine Mississippi School Districts: Nutrition

Restrictions

This review is a continuation of previous studies conducted by Level Data (previously GlimpseK12) of Mississippi school districts' operational programs and expenses. (See additional information on these previous studies in the Introduction on page 2.) Appendix A on page 41 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.

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 school districts, excluding public charter 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 PEER Reports #719i through #719vi.
9 districts [^]	FY 2023	Cohort 5	Published in this report.*

[^] 50 districts were originally selected for Cohort 4, which included the Aberdeen district, although Aberdeen did not submit any of the requested data for the Cohort 4 review. However, the Aberdeen district was included in this Cohort 5 review and did submit some data for this analysis.

Note: 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 through 5 to calculate medians and performance quartiles for the exhibits in these reports.

For the analysis for this report, Level Data reviewed the remaining nine school districts (see Appendix A on page 41). Therefore, Level Data has 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 has calculated 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.

This report presents FY 2023 data reported by school districts regarding benchmarks (e.g., participation in alternative breakfast programs) and performance indicators (e.g., breakfast and lunch participation rates). The report also provides some regional and national averages as a basis for comparison. Appendix B on page 42 provides enrollment and staff data for the nine districts in this review. Appendix C on page 43 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.

All nine of the districts reviewed provided the above-listed benchmark information.

Participation in "Offer versus Serve"

Of the nine school districts reporting FY 2023 nutrition benchmark data, 100% utilized the "offer versus serve" model, 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 (USDA), 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.

All Cohorts: For the 132 reporting districts in all cohorts, 98% utilized the "offer versus serve" model in FY 2023.

Participation in Alternative Breakfast Program(s)

Of the nine districts in the current cohort, six districts (67%) 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.

According to the USDA, students who eat breakfast have improved moods and increased alertness throughout the morning. According to the Food Research and Action Center,¹ a school breakfast program potentially offers students

¹ 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/>.

several benefits, including increased standardized test scores, cognitive function, and concentration, as well as lower tardiness, behavioral issues, and absenteeism.²

A traditional school breakfast program serves students before school hours in the classroom. Alternative breakfast programs are designed to reduce barriers to access, minimize stigma, and better align meal service with student schedules. 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.

Among the 48 districts statewide with an alternative breakfast program, the most common alternative breakfast model was Breakfast Grab and Go, with 33 districts implementing this option across a total of 113 schools. Other alternative models, such as Breakfast in the Classroom and Second Chance Breakfast, were used less frequently.

According to research, alternative breakfast programs can increase breakfast participation rates when implemented with sufficient scale, consistency, and operational support. One study³ 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.

Key implementation considerations include adequate time for students to obtain and consume meals, alignment with instructional schedules, and targeting schools or grade levels where participation barriers are most pronounced. The scope of this report did not include an assessment of the districts’ implementation of their programs or participation rates over time.

As shown in Exhibit 1 on page 5, the three cohort districts that reported participating in alternative breakfast programs—the Rankin, Harrison, and Jackson City districts—each reported relatively low breakfast participation rates despite offering nontraditional service models.

- Rankin reported a 25% breakfast participation rate, alongside a comparatively low percentage of students eligible for free and reduced-price meals (45%). The district also noted that three standalone high schools did not serve breakfast at all, which likely contributed to the low overall participation rate.
- Harrison reported a 38% breakfast participation rate, with approximately 70% of students qualifying for free and reduced-price meals.
- Jackson City reported a 44% breakfast participation rate, despite having a higher proportion of economically disadvantaged students.

These results suggest that participation in an alternative breakfast program alone does not necessarily lead to high breakfast participation rates. However, when examined collectively, the data indicated an apparent relationship among three factors:

1. participation in an alternative breakfast program;

² <https://frac.org/wp-content/uploads/BIC.jpg>

³ 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.

2. overall breakfast participation rates; and,
3. the percentage of students eligible for free and reduced-price meals.

Districts with higher concentrations of economically disadvantaged students tend to demonstrate stronger baseline participation in school nutrition programs. Conversely, districts with lower free and reduced-price eligibility may face greater challenges increasing breakfast participation, even when alternative models are available.

Overall, the cohort's experience aligns with statewide trends: alternative breakfast programs remain underutilized and their effectiveness appears closely tied to student demographics, school-level implementation decisions, and whether breakfast service is universally available across campuses.

All Cohorts: Of the 132 Mississippi school districts that provided FY 2023 nutrition benchmark data, including the nine districts in this cohort, 84 districts (64%) reported not participating in any form of alternative breakfast program.

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

District	Number of Schools Participating			Breakfast Participation Rate*
	Grab & Go	Second Chance Breakfast	Breakfast in the Classroom	
Harrison	0	3	19	38%
Jackson City	0	0	5	44%
Rankin	14	0	0	25%
TOTAL	14	3	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 dividing 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

Of the nine districts in the current cohort, four districts (45%) did not use cycle menus for breakfast and/or lunch 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 (i.e., menus that repeat on a planned interval) are intended to support cost control, streamline food preparation, improve purchasing predictability, and reduce food waste. 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.

The current cohort implemented cycle menus for breakfast and lunch as follows:

For Breakfast:

- two reported using a four-week interval; and,
- three reported using a one-week interval.

For Lunch:

- three reported using a four-week interval;
- one reported using a one-week interval; and,

- one reported that they only had cycle menus for breakfast.

For the five districts that used cycle menus (Aberdeen, Forrest County AHS, Harrison, Humphreys, and Jackson City), food costs per meal ranged from \$1.54 in Jackson City, which was the only district in the current cohort below the state median of \$1.64, to \$2.18 in Forrest County AHS, which reported the highest food costs per meal in the current cohort. Among the four districts that did not use cycle menus (DeSoto, Meridian, Rankin, and Yazoo City), food costs per meal ranged from \$1.69 in Meridian to \$1.96 in Yazoo City. (See Exhibit 5 on page 15 for the food costs per meal for districts in this cohort.)

Forrest County AHS, which uses cycle menus and reported the highest food cost per meal in the current cohort, operates a single K–12 campus and its cost structure may not be directly comparable to larger, multi-school districts.

All Cohorts: Of the 132 Mississippi school districts that provided FY 2023 nutrition benchmark data, 51 districts (39%) reported not using cycle menus for breakfast and/or lunch.

Designation of Single Individual Responsible for Ordering Food

Of the nine districts in the current cohort, five districts (56%) reported that there were multiple designees within the districts 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 15, the median food cost per meal among reporting districts in FY 2023 was \$1.64. Eight districts in the current cohort reported food costs exceeding the median, indicating potential opportunities for improved cost management.

In the current cohort, districts used a range of approaches to food ordering. Four districts reported using a single individual to purchase food, three districts reported multiple individuals were responsible for food orders, and two districts reported kitchen managers ordered food.

Designating a single individual responsible for ordering food helps to ensure that 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. However, cost outcomes vary depending on other operational factors. For example, the Jackson City district, which reported multiple individuals responsible for ordering food, had food costs (i.e., food cost per meal and food cost as a percentage of nutrition revenue) below the state median, which suggests that while centralized ordering may support governance and accountability, it should be evaluated in combination with other operational practices such as menu planning, vendor management, purchasing volume, and inventory controls rather than as a standalone efficiency strategy.

All Cohorts: Of the 132 Mississippi school districts that provided FY 2023 nutrition benchmark data, 47 districts (36%) reported having multiple designees responsible for ordering food.

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

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 FY 2023, breakfast participation rates among the nine districts in the current cohort ranged from 19% in DeSoto to 64% in Humphreys. For Mississippi school districts that provided data, the median breakfast participation rate was 45%, while the regional peer average was approximately 59%. Four districts in the current cohort exceeded the state median and two of those districts exceeded the regional average. The remaining districts reported breakfast participation rates below both benchmarks, indicating substantial variation in breakfast program utilization within the cohort.

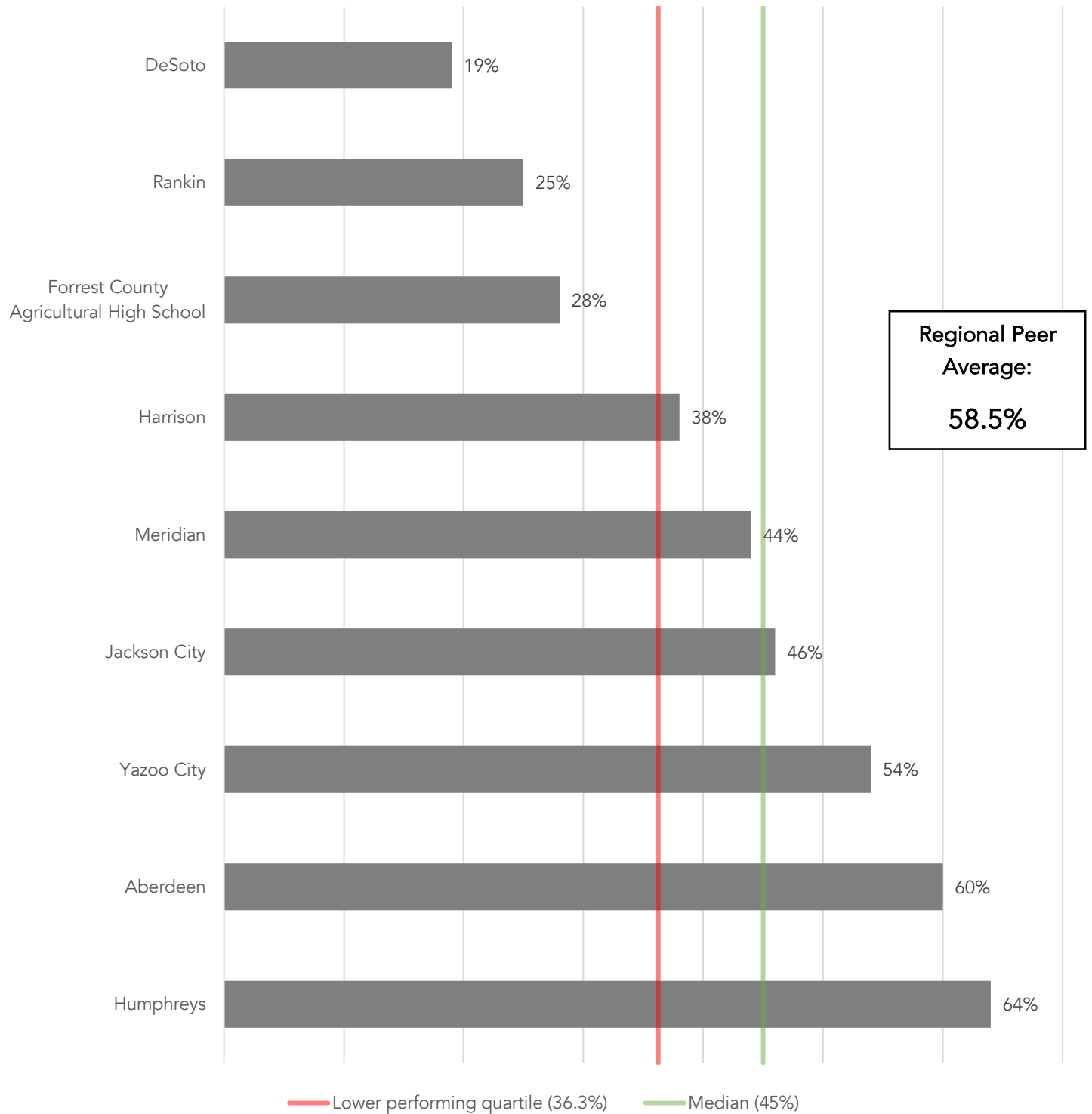
Breakfast participation rate is a key indicator of a district's nutrition program effectiveness. It reflects how well the district's breakfast menu, alternative breakfast programs, and meal quality meet student needs. Additionally, higher breakfast participation supports student nutrition and learning 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.

Breakfast participation rates in the current cohort remain uneven and generally below state benchmarks. As shown in Exhibit 2 on page 9, four of the nine districts (Jackson City, Yazoo City, Aberdeen, and Humphreys) reported breakfast participation rates above the statewide median of 45% in FY 2023. These districts also reported some of the highest proportions of economically disadvantaged students, reinforcing the well-established relationship between student economic need and participation in school nutrition programs.

Conversely, districts with lower breakfast participation rates often exhibited structural or operational characteristics that may limit student access to breakfast service. DeSoto, which reported the lowest breakfast participation rate in the cohort, did not use cycle menus, did not participate in any alternative breakfast program, and reported multiple individuals responsible for ordering food. Similarly, Rankin, which reported the second-lowest breakfast participation rate, noted that three standalone high schools did not serve breakfast at all. This service limitation likely contributed to the district's overall participation rate and highlights the importance of ensuring breakfast availability across all grade levels, particularly at the high school level where participation is historically lower. Additionally, Forrest County AHS's breakfast participation rate was 28%; however, opportunities to increase participation may be limited by the high school-only service model and student scheduling constraints.

Overall, the cohort data suggests that breakfast participation rates are most strongly influenced by student eligibility for free and reduced-price meals and accessibility of breakfast service, rather than by a single operational practice. Districts seeking to increase breakfast participation may benefit from implementing or expanding alternative breakfast programs (e.g., Breakfast in the Classroom, Grab and Go, or Second Chance Breakfast) which are designed to reduce access barriers, minimize stigma, and better align meal service with student schedules. Further discussion of these models and their potential impact on participation is provided in the Participation in Alternative Breakfast Programs section of this report.

Exhibit 2: Breakfast Participation Rates in FY 2023 Reporting Districts



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

Lunch Participation Rate

Lunch participation rates among the nine districts in the current cohort ranged from 46% in DeSoto to 87% in Aberdeen in FY 2023. Four of the nine districts in the current cohort exceeded the state median (72.2%) of Mississippi school districts that provided data, indicating stronger overall participation at lunch than at breakfast. However, the remaining five districts reported lunch participation rates below both the state median and the regional average, reflecting continued variability in student participation across the cohort.

Like the breakfast participation rate, the 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 with eating breakfast, eating school lunch benefits students through better performance in the classroom and lower obesity rates.⁴ Increasing lunch participation rates can provide more students with nutritious meals, contributing to improved educational outcomes and overall district academic performance.

Lunch participation rates in the current cohort are generally higher and more stable than breakfast participation rates. As shown in Exhibit 3 on page 11, four of the nine districts reported lunch participation rates above the Mississippi median of 72.2%. As with breakfast participation, districts with higher proportions of economically disadvantaged students (e.g., Yazoo City, Aberdeen, Humphreys, and Jackson City) tended to report higher lunch participation rates). DeSoto and Rankin reported the lowest free and reduced-price eligibility in the cohort and also reported two of the lowest lunch participation rates at 46% and 60%, respectively.

During the benchmarking process, the assessment team conducted follow-up discussions with one nutrition leader in the cohort to clarify that district's reported lunch participation rate, which was initially submitted at 137%. The necessity for conducting this follow-up highlights ongoing challenges some districts face in accurately calculating and reporting participation metrics and underscores the importance of consistent methodologies when evaluating nutrition program performance.

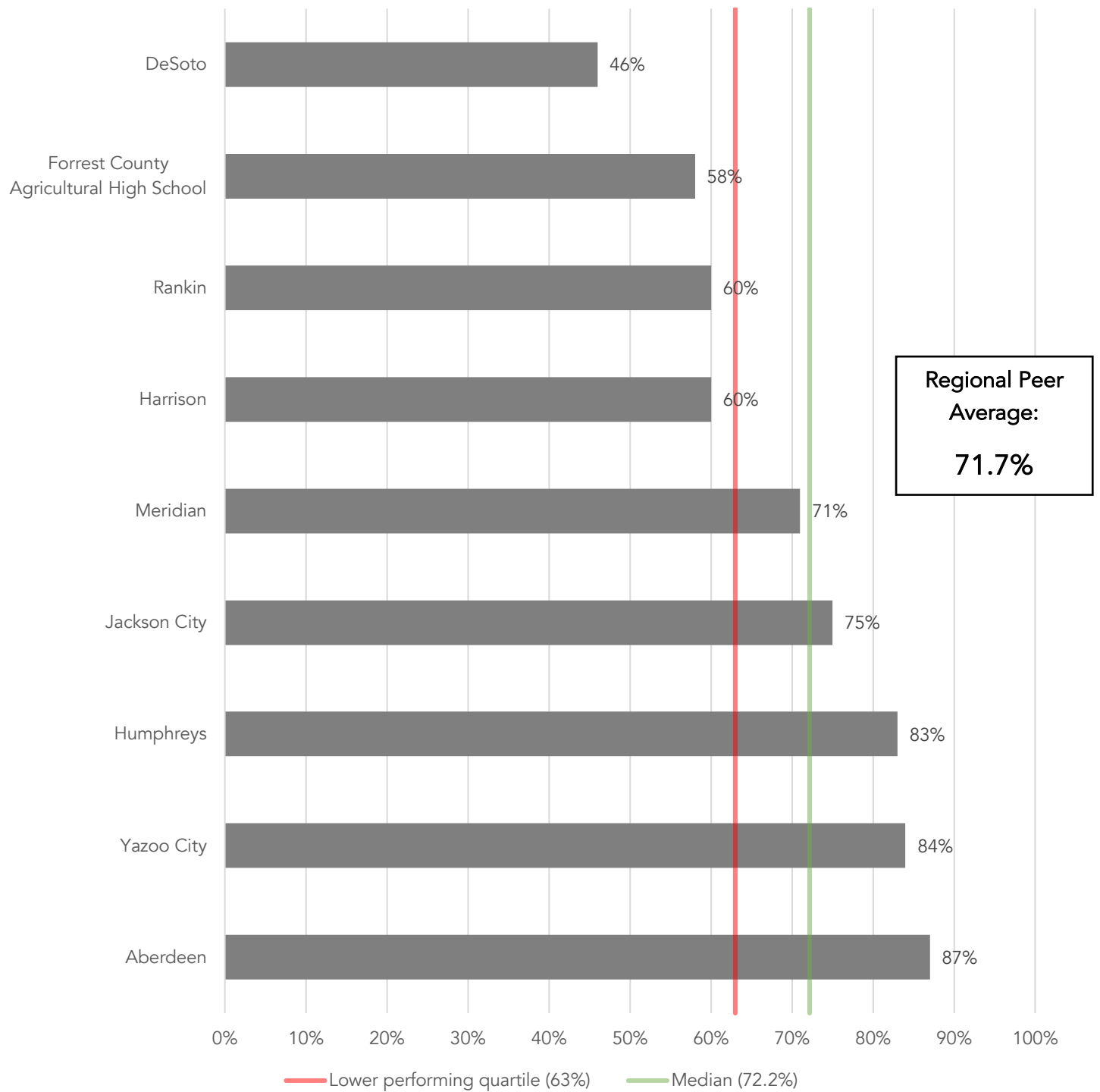
Under the Community Eligibility Provision (CEP), authorized by amendments to the federal Healthy, Hunger-Free Kids Act of 2010, schools may choose to offer free breakfast and lunch to all students without requiring families to complete individual applications. Schools are reimbursed for the cost of meals based on a formula that incorporates each school's proportion of economically disadvantaged students. 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.⁵

School officials should review Exhibits 2 and 3, assess their school breakfast and lunch programs, and identify opportunities to increase student participation, which could positively impact academic performance.

⁴ <https://frac.org/programs/national-school-lunch-program/benefits-school-lunch>

⁵ https://www.mdek12.org/sites/default/files/documents/OCN/Schools/2023/cep_list_webposting_sep2023.pdf

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



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

Overall Costs per Meal

Overall cost per meal among the nine districts in the current cohort ranged from \$4.08 in Rankin to \$6.21 in Meridian in FY 2023. The median overall cost per meal for Mississippi school districts that provided data was \$4.12, while the regional peer average was \$4.35. In the current cohort, Rankin was the only district that reported costs per meal below the state median. Five districts exceeded the state median and the regional peer average.

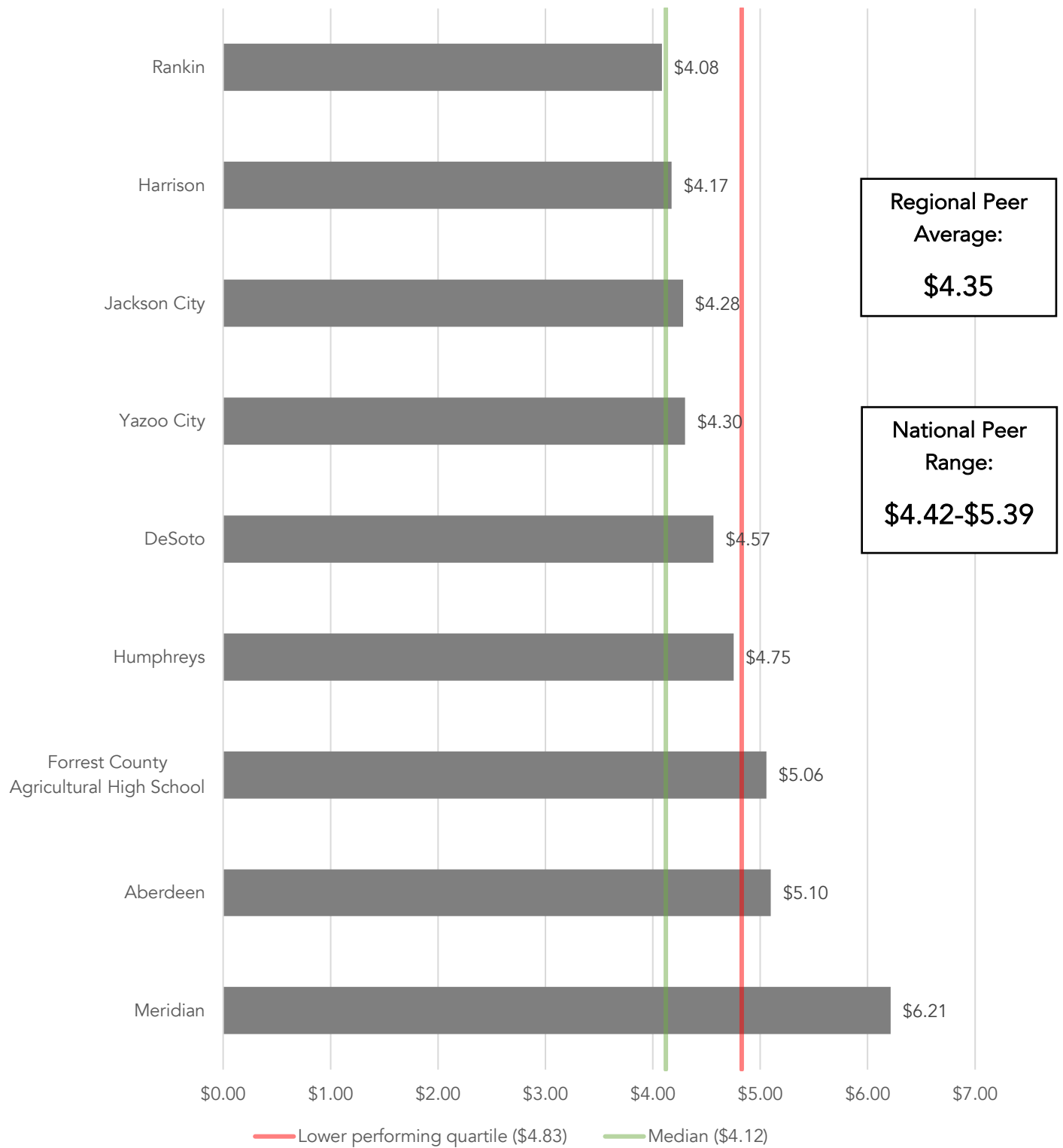
Overall costs per meal is a valuable metric to determine the cost effectiveness of a district's nutrition program. School districts should consider other cost indicators, including food costs per meal and meals per labor hour, to determine which factors are driving overall costs. Because overall cost per meal reflects the combined impact of food costs, labor costs, and other operational expenses, districts should review this measure in conjunction with the Food Costs per Meal and Labor Costs as a Percentage of Nutrition Revenue sections of this report. Examining these indicators together provides a more complete understanding of the factors driving cost differences across districts and helps identify whether higher overall costs are primarily attributable to food purchasing practices, labor utilization, or other structural and operational conditions.

As shown in Exhibit 4 on page 13, overall costs per meal among districts in the current cohort ranged from \$4.08 in Rankin to \$6.21 in Meridian. Rankin was the only district in the current cohort to report overall costs per meal below the state median of \$4.12. Harrison (\$4.17), Jackson City (\$4.28), and Yazoo City (\$4.30) reported overall costs per meal above the state median but below the regional peer average of \$4.35. The remaining five districts, DeSoto (\$4.57), Humphreys (\$4.75), Forrest County AHS (\$5.06), Aberdeen (\$5.10), and Meridian (\$6.21), reported overall costs per meal above both the median and the regional peer average.

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 42 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.

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 in FY 2023 for Reporting Districts



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

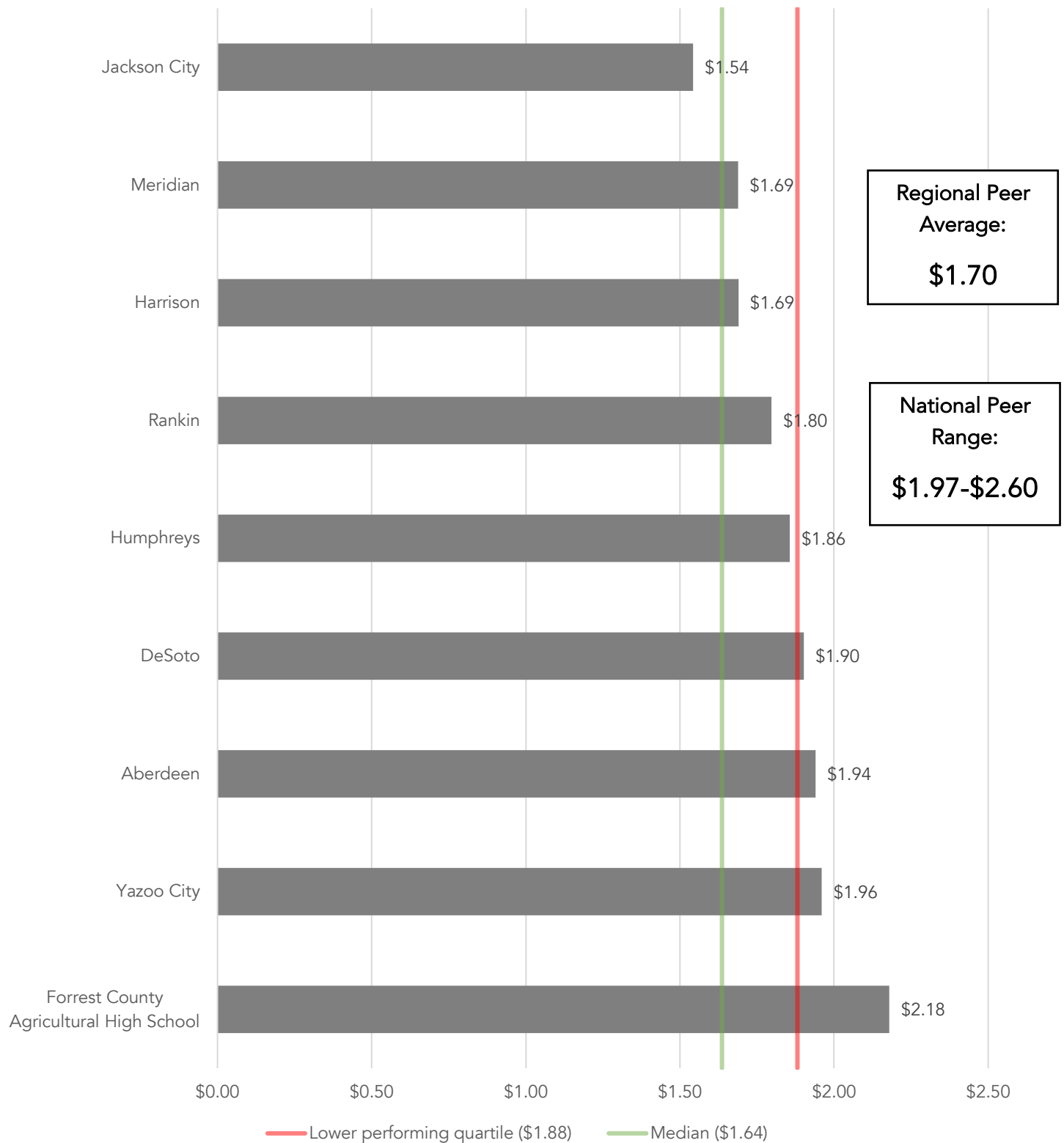
Food Costs per Meal

Food costs per meal among the nine districts in the current cohort ranged from \$1.54 in Jackson City to \$2.18 in Forrest County AHS in FY 2023. The median food cost per meal for Mississippi school districts that provided data was \$1.64, while the regional peer average was \$1.70. In the current cohort, Jackson City was the only district that reported food costs per meal below the state median. Six districts exceeded both the state median and the regional peer average.

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. Monitoring this metric allows districts to assess spending patterns, evaluate purchasing practices, and identify opportunities for improved cost control.

As shown in Exhibit 5 on page 15, food costs per meal among districts in the current cohort ranged from \$1.54 in Jackson City to \$2.18 in Forrest County AHS in FY 2023. Jackson City was the only district to report food costs per meal below the state median of \$1.64. Two districts, Meridian (\$1.69) and Harrison (\$1.69), reported food costs per meal above the median but below the regional peer average of \$1.70. The remaining six districts exceeded the regional peer average but were below the national peer range, with the exception of Forrest County AHS (\$2.18). Districts reporting food costs above the state median may have opportunities to evaluate purchasing practices along with menu planning, use of cycle menus, and ordering practices to identify targeted strategies to improve cost efficiency while maintaining program quality.

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



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

Food Costs as a Percentage of Nutrition Revenue

Food costs as a percentage of nutrition revenue among the nine districts in the current cohort ranged from 19.7% in DeSoto to 42.9% in Forrest County AHS in FY 2023. The median food cost as a percentage of nutrition revenue for Mississippi school districts that provided data was 34.9%, while the regional peer average was 34.6%. Five districts in the current cohort reported food costs as a percentage of nutrition revenue above both the state median and the regional peer average.

Food costs as a percentage of nutrition revenue measure 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. It indicates how effectively districts generate sufficient program revenue to support food purchases while maintaining financial balance.

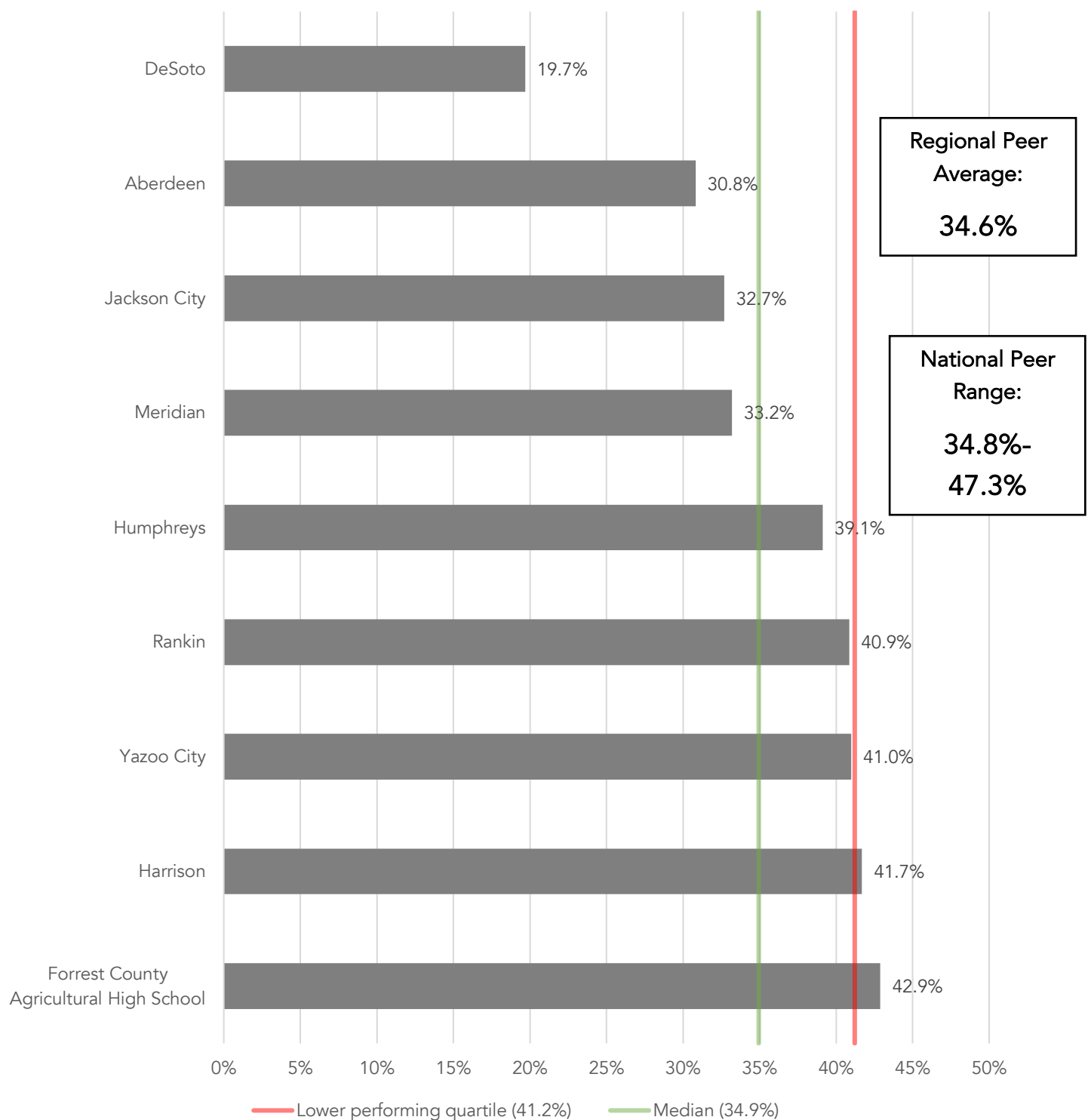
In the current cohort as shown in Exhibit 6 on page 17, food costs as a percentage of nutrition revenue varied widely. Forrest County AHS (42.9%), Harrison (41.7%), Yazoo City (41%), Rankin (40.9%), and Humphreys (39.1%) reported the highest food cost percentages, exceeding the state median and the regional peer average. The state median was 34.9% and the regional peer average was 34.6%. These higher percentages indicate that a larger portion of program revenue is consumed by food purchases, which may reduce flexibility for labor, equipment, and other operational needs. By contrast, DeSoto (19.7%) reported the lowest food costs as a percentage of nutrition revenue in the cohort, followed by Aberdeen (30.8%), Jackson City (32.7%), and Meridian (33.2%), all of which fell below the state median. Notably, DeSoto also reported a food cost per meal above the state median (see Exhibit 5 on page 15), demonstrating that higher per-meal food costs do not necessarily result in a higher food cost burden when revenue generation is strong.

Taken together, these findings underscore the importance of evaluating food cost per meal, food costs as a percentage of nutrition revenue, and overall cost per meal in combination. Districts with higher overall costs per meal may experience cost pressure driven by food expenses, labor costs, or both, while districts that generate more nutrition revenue may be able to offset higher food costs per meal. Reviewing these indicators collectively provides a more complete and accurate picture of nutrition program efficiency and financial health.

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. Given the small size and varied composition of the current cohort, districts should use Exhibits 5 and 6 as benchmarks for internal review to assess their own food costs. Reviewing these indicators alongside district-specific factors such as enrollment, number of kitchens, participation levels, and grade configuration may help nutrition program officials identify internal opportunities to manage costs while maintaining meal quality and compliance.

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 (NSLP), the USDA provides commodities to schools at little or no cost, which can help districts reduce overall food expenses. Districts may benefit from reviewing their use of USDA commodities as part of a broader evaluation of food purchasing practices, as increased utilization can help manage food costs while maintaining compliance with nutrition program standards.

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



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

Labor Costs as a Percentage of Nutrition Revenue

In FY 2023 labor costs as a percentage of nutrition revenue among the nine districts in the current cohort ranged from 19.1% in DeSoto to 56.7% in Forrest County AHS, reflecting substantial variation in labor cost structures across district nutrition programs. The median labor cost as a percentage of nutrition revenue for Mississippi school districts that provided data was 38.9%, while the regional peer average was 39.6%. Six districts in the cohort exceeded the state median and five of those districts exceeded the regional peer average.

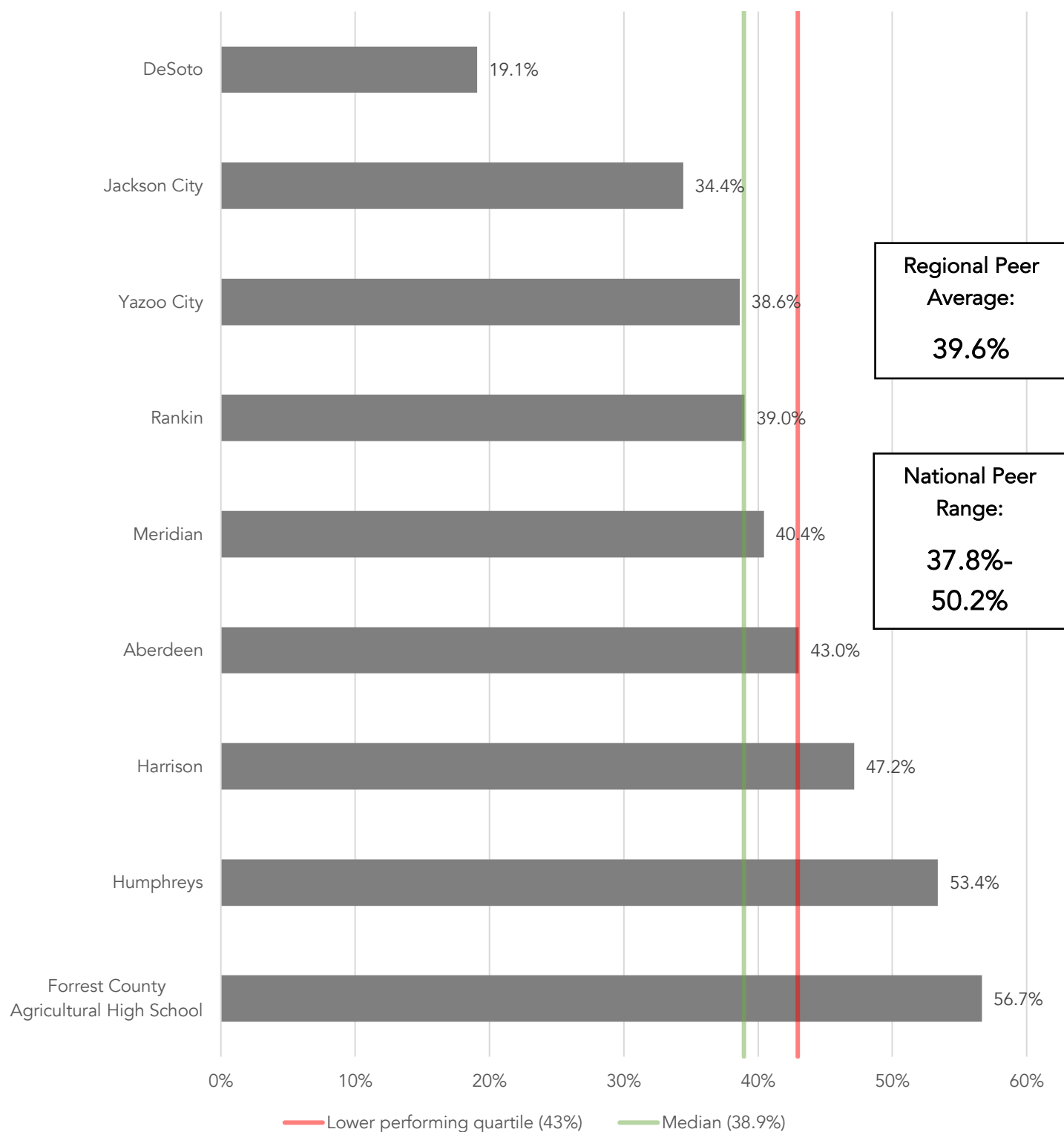
Labor cost as a percentage of nutrition revenue measures the portion of a school district's nutrition budget spent on staff wages and benefits, making it the largest expense in most nutrition programs. A lower percentage suggests that a district is operating efficiently with well-managed staffing costs, 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.

As shown in Exhibit 7 on page 19, among the nine districts in the current cohort, labor costs as a percentage of nutrition revenue varied widely, ranging from 19.1% in DeSoto to 56.7% in Forrest County AHS. Districts reporting higher labor percentages (i.e., Forrest County AHS, Humphreys at 53.4%, and Harrison at 47.2%) devoted a substantially larger portion of nutrition revenue to staffing, which may limit flexibility for food purchases, equipment replacement, or other program needs. Conversely, districts with lower labor cost percentages, such as DeSoto, demonstrated greater capacity to support other operational expenses within their nutrition programs. Districts with higher labor cost as a percentage of nutrition revenue may benefit from reviewing staffing patterns, scheduling practices, and productivity measures to identify opportunities to better align labor costs with available nutrition revenue while maintaining service quality and compliance. For example, Humphreys does not use disposable trays and 21 of 24 kitchens at Harrison do not use disposable trays. Reusable service trays, while beneficial in reducing landfill waste, may increase labor demands for washing, handling, and cleanup and contribute to higher labor costs as a percentage of nutrition revenue.

Labor costs are influenced by the efficiency of nutrition workers and the number of students each kitchen serves (see Exhibit 9 on page 23). 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 in FY 2023 for Reporting Districts



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

Number of Meals per Labor Hour

In FY 2023, meals per labor hour among the nine districts in the current cohort ranged from 6.9 in Forrest County AHS to 16.7 in DeSoto. The median meals per labor hour for Mississippi school districts that provided data was 12.8, while the regional peer average was 17.6. Seven of the nine districts in the cohort reported meals per labor hour below the state median.

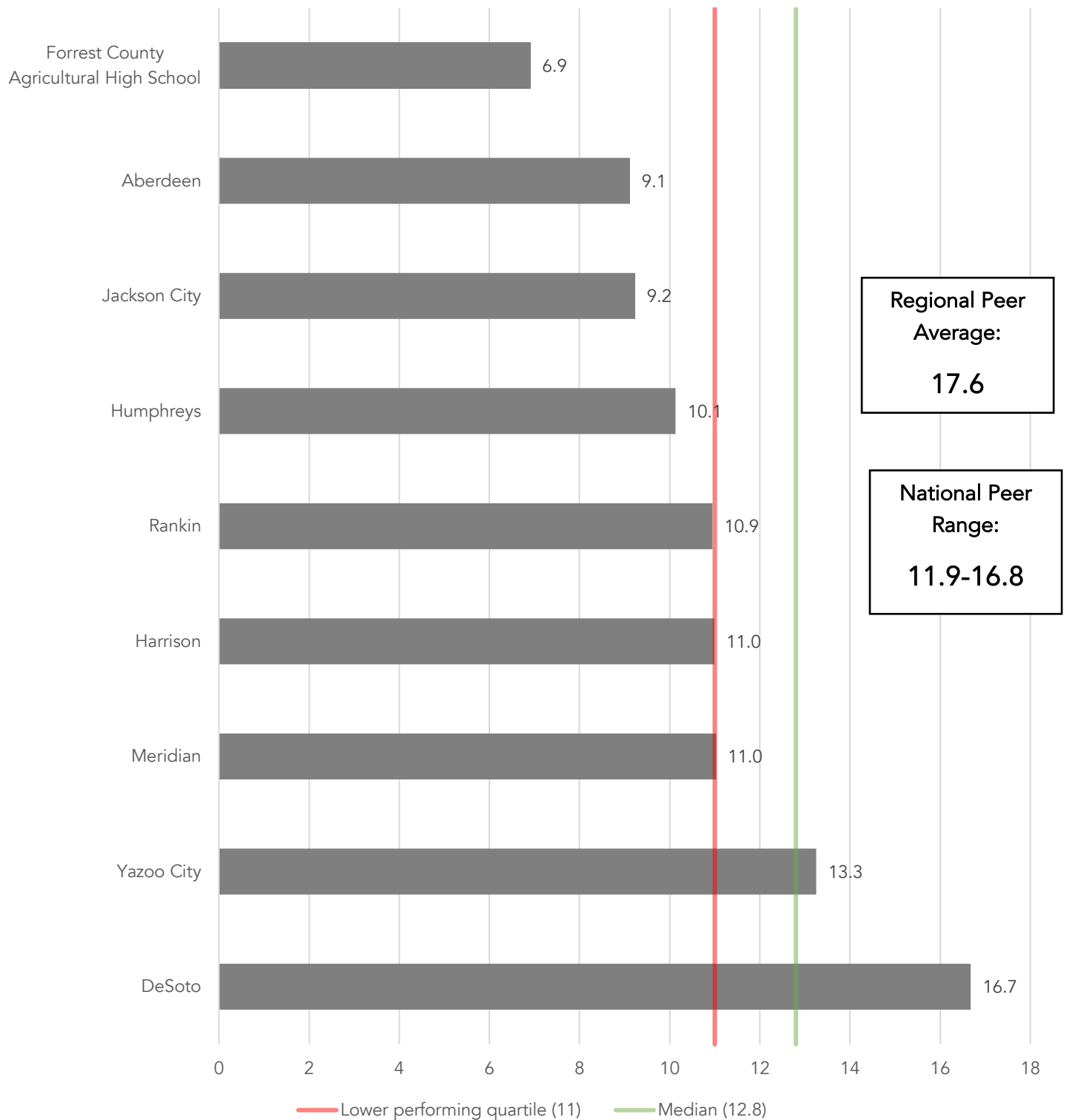
Meals per labor hour (MPLH) measures the number of meals prepared and served per hour worked by school nutrition staff, making it a key indicator of efficiency and productivity in a district's nutrition program. A higher MPLH suggests that the program is operating efficiently with well-managed staffing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

As shown in Exhibit 8 on page 21, among the nine districts, meals per labor hour ranged from 6.9 in Forrest County AHS to 16.7 in DeSoto, indicating wide variation in labor efficiency.

Labor productivity is influenced by several factors, including kitchen size, student participation levels, menu complexity, and staffing patterns. Differences in meals per labor hour are closely tied to the number of students served per kitchen, which is discussed in the following section. Districts with fewer students per kitchen or lower participation rates may face structural challenges that limit labor efficiency, while districts serving larger student populations from centralized kitchens may achieve higher productivity. As noted previously, the use of reusable trays rather than disposable service ware may also affect labor productivity, as additional time required for tray collection, washing, and handling can reduce meals per labor hour.

As with other key performance indicators, meals per labor hour should not be evaluated in isolation. Reviewing this measure alongside labor costs as a percentage of nutrition revenue, overall cost per meal, and participation rates provides a more complete understanding of how staffing efficiency affects overall nutrition program performance.

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



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

Number of Students per Kitchen

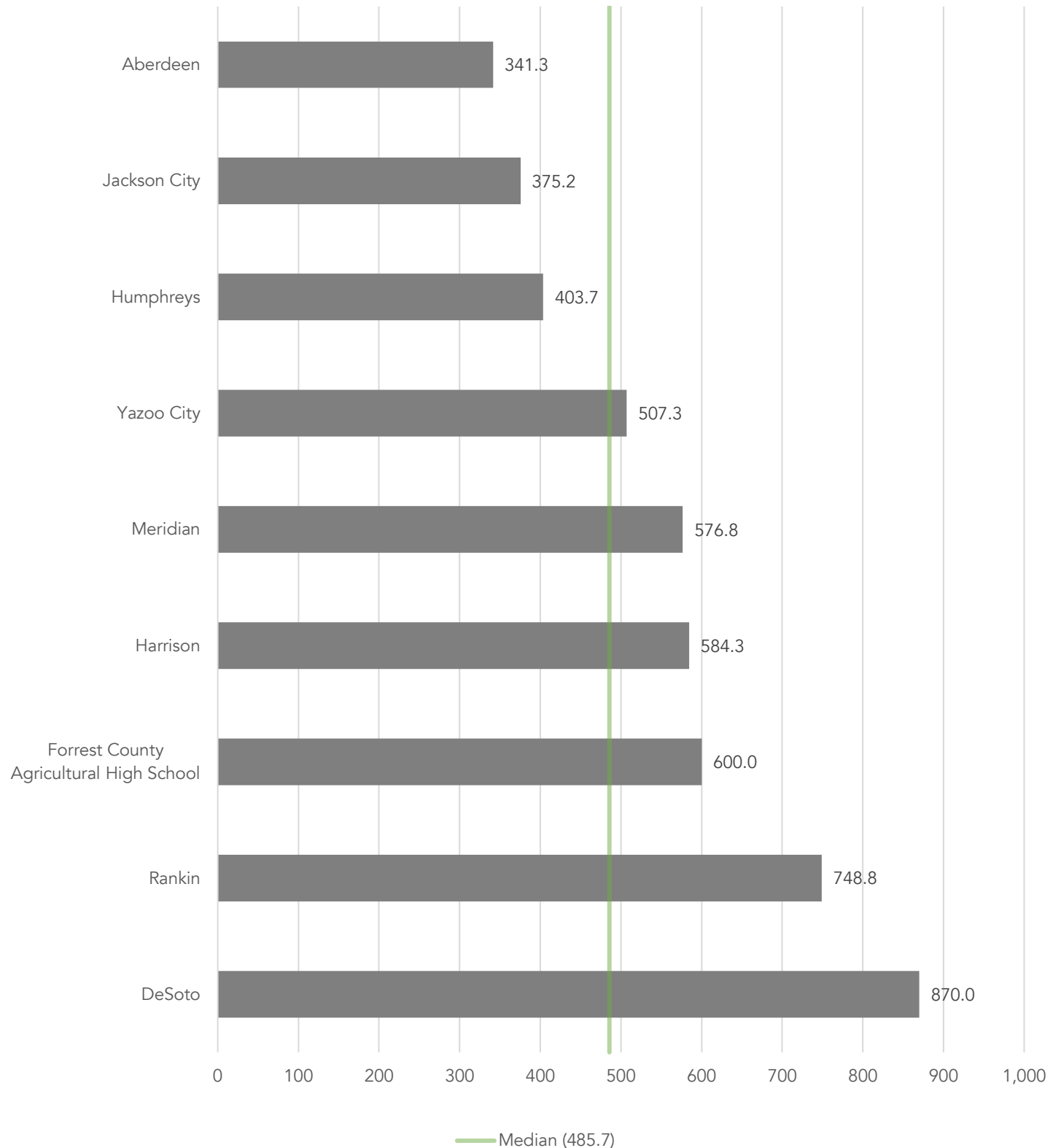
In FY 2023, the number of students served per kitchen among districts in the current cohort ranged from approximately 341 in Aberdeen to 870 in DeSoto. The statewide median for districts that provided data was approximately 486 students per kitchen. The wide range of students per kitchen reflects substantial differences in nutrition programs' size and service capacity within this cohort.

The number of students per kitchen is an important nutrition program metric because it helps districts determine appropriate staffing levels and plan for equipment capacity needed to meet meal production demands without overburdening staff. Kitchens serving larger numbers of students can distribute labor across more meals, which may support greater efficiency and help moderate labor costs. Conversely, kitchens serving fewer students must maintain a minimum level of staffing to perform essential tasks such as food preparation, cooking, and cleanup, regardless of meal volume, which can create structural limits on labor efficiency. As a result, student per kitchen ratios directly influence meals per labor hour (MPLH) and, in turn, overall food service cost performance.

Exhibit 9 on page 23, displays the number of students per kitchen, ranging from approximately 341 in Aberdeen to 870 in DeSoto. Districts with lower numbers of students per kitchen tend to report lower meals per labor hour, which is consistent with the expectation that smaller kitchen operations have fewer opportunities to spread labor hours across a larger number of meals. By contrast, districts with higher student per kitchen ratios, such as DeSoto, tend to report higher meals per labor hour, demonstrating that higher student per kitchen ratios can support improved labor efficiency, an option not available to smaller districts.

Overall the cohort data generally align with established nutrition program principles, indicating that kitchens serving larger student populations are better positioned to achieve labor efficiencies. However, the relationship is not uniform across districts and is influenced by factors such as participation rates, grade configuration, menu complexity, and staffing models. As with other key performance indicators, the number of students per kitchen should be evaluated alongside meals per labor hour, labor costs as a percentage of nutrition revenue, and overall cost per meal to provide a complete picture of nutrition program efficiency.

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



The median in this exhibit represents the above reporting districts and other Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2 for explanation of analysis of cohorts.)

Fund Balance as a Percentage of Nutrition Revenue

In FY 2023, fund balances as a percentage of nutrition revenue among the reporting districts in the current cohort ranged from approximately 15% in Aberdeen to approximately 89% in Yazoo City, demonstrating the differing approaches to reserve levels among districts in this cohort. The median fund balance as a percentage of nutrition revenue for Mississippi school districts that provided data was approximately 44%, while the regional peer average was approximately 41%.

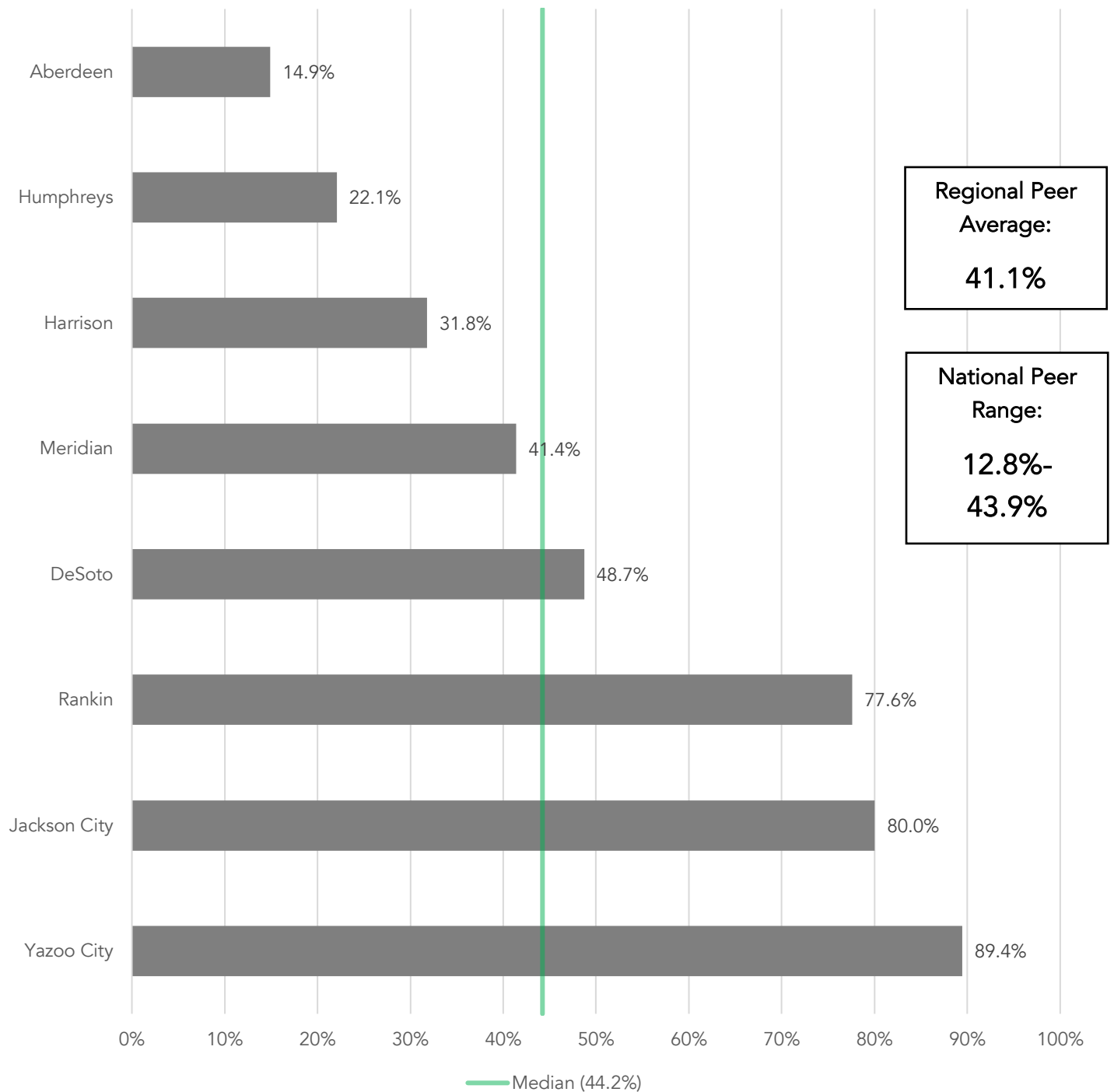
A school district's fund balance as a percentage of nutrition revenue measures how much money remains in the district's school nutrition fund at the end of a fiscal year compared to its total nutrition program revenue for that year. This metric helps districts ensure they are managing their nutrition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

Among the districts in the current cohort, fund balances as a percentage of nutrition revenue in FY 2023 ranged from approximately 15% to approximately 89%, reflecting substantial variation in reserve levels (see Exhibit 10 on page 25). Several districts—including Yazoo City (89.4%), Jackson City (80%), and Rankin (77.6%)—reported fund balances well above the state median of approximately 44%, indicating significant reserves relative to annual nutrition revenue. In contrast, Aberdeen (14.9%) and Humphreys (22.1%) reported comparatively lower fund balance percentages, which could limit flexibility in addressing unexpected expenses or making capital investments without additional revenue growth.

Forrest County Agricultural High School District reported a fund balance as a percentage of nutrition revenue of 133%, which was substantially higher than those of the K–12 districts in the cohort. The district operates a single, grades 9–12 campus with a relatively small nutrition program, which can result in fund balance ratios that are not directly comparable to those of larger, multi-school K–12 districts. Thus, its fund balance performance should be interpreted separately from that of the other eight districts, which are K–12. (Forrest County AHS was excluded from Exhibit 10.)

A nutrition program's fund balance can help cover unexpected expenses or facilitate equipment purchases, technology upgrades, and investments in the program. A lower fund balance as a percentage of nutrition revenue could indicate a nutrition program is struggling to cover costs, whereas higher reserves could indicate a nutrition program is struggling to cover costs, whereas excessively high reserves can indicate that available nutrition program resources are not being fully reinvested into meal quality, equipment replacement, staffing support, or initiatives to increase student participation. Fund balance percentages should be reviewed alongside fund balances measured in months of average program expenses, which are discussed in the following section, to provide a clearer picture of overall financial stability.

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



The median in this exhibit represents the above reporting districts and other Mississippi districts that are part of separate reviews over the same period. (See Introduction on page 2 for explanation of analysis of cohorts.)

NOTE: Forrest County AHS reported a fund balance as a percentage of nutrition revenue of 133%, which was substantially higher than those of the K–12 districts in the cohort. The district operates a single, grades 9–12 campus with a relatively small nutrition program, which can result in fund balance ratios that are not directly comparable to those of larger, multi-school K–12 districts. Thus, Forrest County AHS was excluded from this exhibit.

Fund Balance Measured in Number of Months of Average Program Expenses

In FY 2023, fund balances measured in months of average program expenses among the nine districts in the current cohort ranged from 1.8 months in Aberdeen to 13.4 months in Forrest County AHS. The federal COVID-19 waiver allowing districts to have more than three months of nutrition program expenses in reserve expired in FY 2023. 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.

Fund balance measured in months of average program expenses provides a practical view of how long a nutrition program could continue operating using existing reserves if revenues were disrupted. This metric complements fund balance as a percentage of nutrition revenue by translating reserves into an operational timeframe, making it easier to assess short-term financial stability and risk. Excessive fund balances raise concern about whether districts are spending appropriately to support students and programs and suggest a district is stockpiling funds rather than actively using them to support student meals.

The federal COVID-19 waiver allowing districts to have more than three months of nutrition program expenses in reserve expired in FY 2023. However, federal regulations currently allow states to approve fund balances above the previous three-month limit.⁶ Per MDE officials, Mississippi nutrition programs are still required to adhere to the three-month limit, although MDE could approve a higher month limit. For example, New York, Texas, and California allow a six-month limit. Under the current limit, 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.

Among the nine districts in the current cohort, Aberdeen (1.8 months), Humphreys (2.2 months), Harrison (3.1 months), and Meridian (3.4 months) were either below or just slightly above the three-month limit (see Exhibit 11 on page 27). Rankin (8.4 months), Jackson City (8.8 months), Yazoo City (9.9 months), DeSoto (10.3 months), and Forrest County AHS (13.4 months) reported fund balances above the three-month limit. As noted previously, 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.

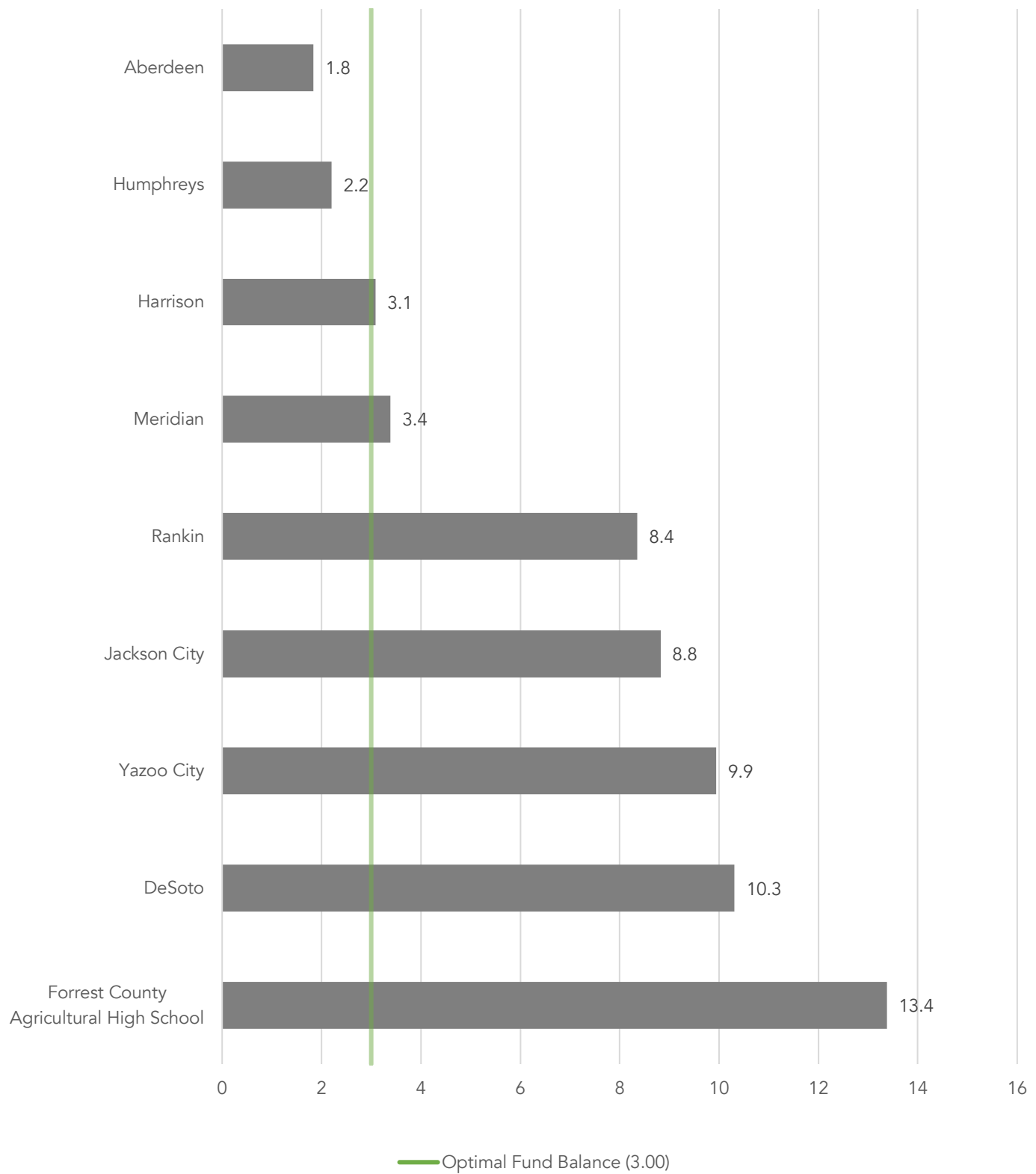
A review of fund balance levels alongside participation rates suggests potential reinvestment opportunities for some districts. Rankin, DeSoto, and Forrest County AHS reported fund balances more than twice the three-month limit and reported below-median breakfast and lunch participation rates, indicating that available reserves could be evaluated for strategic reinvestment to improve student participation (e.g., menu enhancements, alternative service models, and outreach efforts).

Reviewing fund balances in conjunction with participation metrics can help districts determine whether reserve levels are aligned with opportunities to expand access to nutritious meals and strengthen overall program effectiveness.

Taken together, the variation in fund balances measured in months of expenses underscores the importance of reviewing reserve levels alongside fund balance as a percentage of nutrition revenue, participation trends, and cost performance. Evaluating these indicators collectively allows districts to balance financial stability with strategic reinvestment in nutrition program operations and student services.

⁶ 7 CFR 210.14

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



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

In FY 2023, the use of USDA commodities as a percentage of nutrition program revenue among districts in the current cohort ranged from 3.6% in DeSoto to 8.9% in Rankin. For Mississippi districts that provided data, the state median was 6.2%, compared to the regional peer average of 6.4% and the national peer range of 6.3% to 7.6%. Thus overall, Mississippi districts' use of USDA commodities was lower than that of regional and national peers and indicates potential opportunities to further leverage this resource to moderate food costs.

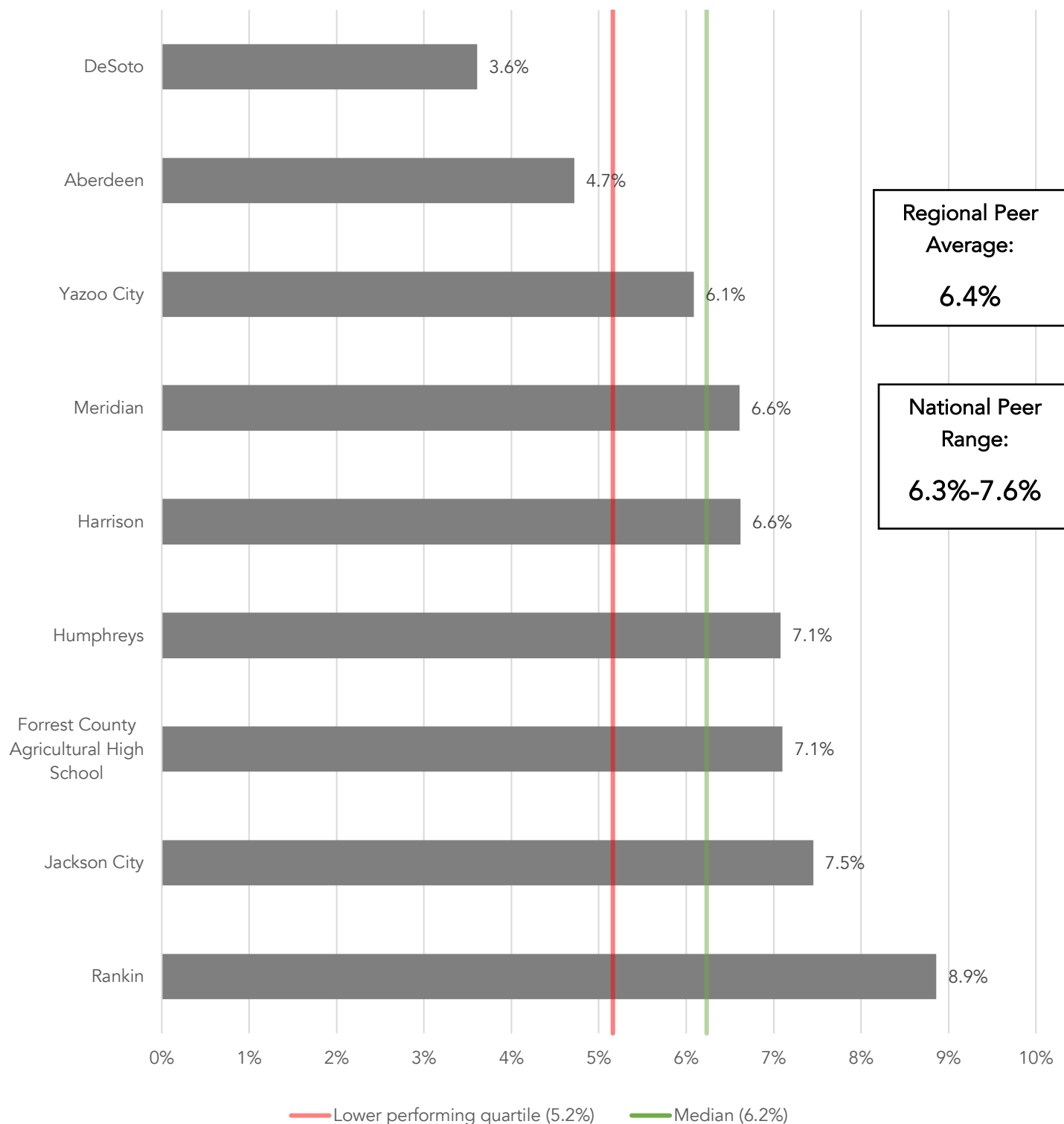
School districts may purchase USDA commodities to help meet the nutritional standards for school lunches and to moderate the cost of providing such meals. USDA commodities include a wide variety of fruits, vegetables, and whole-grain, low-fat, and low-sodium foods.⁷ Increased utilization of USDA commodities can help offset food purchases and improve overall cost efficiency.

As shown in Exhibit 12 on page 29, use of USDA commodities as a percentage of nutrition revenue varied across districts in FY 2023. DeSoto (3.6%) and Aberdeen (4.7%) reported lower commodity utilization compared to the state median of 6.2%, the regional peer average of 6.4%, and the national peer range of 6.3% to 7.6%. DeSoto and Aberdeen also reported food costs per meal above the state median, suggesting that increased use of USDA commodities may be one option to explore as part of broader food cost management strategies. In contrast, Jackson City (7.5%) reported the second highest commodity utilization rate and reported the lowest food costs per meal (\$1.54) in the cohort, illustrating how commodities can help offset food purchasing costs when aligned with menu and procurement practices. However, Rankin (8.9%) reported the highest commodity utilization rate and reported food costs per meal of \$1.80, which was above the state median food cost per meal of \$1.64. This illustrates that food costs should be monitored regardless of commodity utilization.

Given the overall food cost performance observed in the cohort, districts may benefit from evaluating whether greater integration of USDA commodities into menus could help moderate food costs while maintaining meal quality and compliance with nutrition standards. Reviewing commodity usage alongside food cost per meal, food costs as a percentage of nutrition revenue, and participation rates can help districts identify whether changes in commodity utilization could support both financial sustainability and program effectiveness. Districts that use cycle menus may be better positioned to integrate USDA commodities into meal planning, as planned menu rotations can improve forecasting, storage utilization, and consistent use of commodity items, reducing reliance on higher-cost purchased foods.

⁷ <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 in FY 2023 Reporting Districts



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

Conclusions Regarding Cost Savings and Additional Revenues

For the districts reporting FY 2023 data for this report, annual projected potential cost savings could be up to approximately \$2.3 million for food and labor cost improvements. Additional projected revenues of up to approximately \$2.5 million could be generated by increasing breakfast and lunch participation rates.

Eight of the nine reporting districts have the potential for cost savings or to generate additional revenues. Jackson City is not included in the table because Level Data did not identify any areas in which the district could achieve potential cost savings or additional revenues in its nutrition program.

Exhibit 13 on page 31 summarizes projected potential cost savings and potential additional revenues that could be achieved by following this report's recommendations. Four districts (DeSoto, Harrison, Meridian, and Rankin) have opportunities in both categories. The total annual projected potential cost savings could be up to approximately \$2.3 million for food and labor cost improvements and total additional revenues could be up to approximately \$2.5 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
Aberdeen	< or =\$52,105		The district's overall and food costs per meal exceeded both the Mississippi median and the regional peer average. The district should review food costs and explore strategies to improve food cost management to better align with state and regional benchmarks. In particular, the district should evaluate opportunities to increase the use of USDA commodities to better align with the Mississippi median and regional peer usage levels. The district should also review its food purchasing practices, including the process by which site managers develop food orders, to identify opportunities for greater standardization and centralized oversight. Enhancing consistency in ordering practices may improve purchasing efficiency, reduce cost variability across kitchens, and strengthen the district's ability to manage food costs more effectively. Meals per labor hour (MPLH) should be reviewed by each school kitchen, as this district's MPLH was the lowest in the cohort. To optimize MPLH, the program should focus on lowering labor costs. The district should continue to review labor utilization within the nutrition program to identify opportunities to improve operational efficiency. As part of this review, the district may consider whether further standardization of lunch menus through cycle menu planning could support more consistent production processes, improve meals-per-labor-hour performance, and help moderate labor costs over time. 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.

*Jackson City is not included in the table because Level Data did not identify any areas in which the district could achieve potential cost savings or additional revenues in its nutrition program.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
DeSoto	< or =\$825,370	< or =\$1,413,158	Overall cost per meal and food costs per meal for this district exceeded both the Mississippi median and the regional peer average. The district should: (1) evaluate opportunities to increase the use of USDA commodities to better align with the Mississippi median and regional peer usage levels, which may offset food costs while maintaining menu quality, (2) consider consolidating purchasing oversight and increasing standardization across kitchens, which may improve purchasing efficiency, reduce cost variability, and strengthen overall cost control, and (3) consider implementing cycle menus for breakfast and lunch to improve menu consistency, streamline procurement, and support more effective cost management. Breakfast and lunch participation rates were well below state and regional benchmarks, particularly for breakfast. Given the strong meals-per-labor-hour performance, the district should explore strategies to increase student participation in the breakfast program. Expanding access through alternative breakfast service models and improving menu appeal may increase participation and generate additional nutrition program revenue without requiring significant changes to staffing or facilities. To improve lunch participation and improve meal appeal, 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. Modest improvements in breakfast and lunch participation rates (3%-8%) could generate significant increases in revenue.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Forrest County AHS	< or= \$41,915		While the district exceeds the state median for use of USDA commodities, food costs exceed state and regional peers on both food-cost metrics, and labor cost as a percentage of revenue exceeds state, regional, and national peers. The district operates a single-kitchen nutrition program serving only high school students, which may affect peer comparisons. However, based on School Food Service Management standards, the district's meals per labor hour (MPLH) should be between 14 and 16 based on reported meal equivalents served. Given its low MPLH, the district should review labor utilization, staffing patterns, scheduling, task allocation, and staffing alignment with participation levels. The district should also assess staff retirement eligibility and the financial impact of hiring replacement staff at entry-level pay. To increase participation and revenue, the district should consider alternative breakfast service models and strategies to improve menu appeal. The district currently uses a one-week cycle menu for both breakfast and lunch and should consider expanding to a longer cycle, such as a three- or four-week menu, to provide more variety, track participation by entrée, and identify items that may reduce participation. The district should also survey secondary students regarding menu options, food quality, dietary needs, lunch timing, cafeteria environment, and suggestions for improvement.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Harrison	< or =\$499,115	< or =\$507,270	The district's overall cost per meal is near the Mississippi median; however, labor costs as a percentage of nutrition revenue exceed the state median by a substantial margin. In addition, breakfast and lunch participation rates remain below state benchmarks, indicating opportunities for both cost savings and revenue growth within the nutrition program. The district should review labor utilization and operational practices within the nutrition program to identify opportunities to improve labor efficiency and better align labor costs with state benchmarks. As part of this review, the district may consider how current service and cleanup practices, including tray handling and dishwashing processes, affect staff workload and meals-per-labor-hour performance. Evaluating these operational factors alongside scheduling and staffing patterns may help the district identify incremental efficiency improvements while maintaining service quality. 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. MPLH should be reviewed by each school kitchen as the district's MPLH was lower than the state median. To optimize MPLH, the program should focus on lowering labor costs (as discussed above). In addition, the district should explore strategies to increase student participation in both the breakfast and lunch programs. Modest improvements in participation, particularly for breakfast, may generate additional nutrition program revenue and improve overall program sustainability, especially given the district's high free and reduced-price meal eligibility rate. 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
Humphreys		< or =\$81,585	The district's overall cost per meal exceeded the Mississippi median and labor costs as a percentage of nutrition revenue were substantially higher than state benchmarks. While the district reports strong breakfast and lunch participation rates and appropriate use of USDA commodities, low meals-per-labor-hour performance indicates opportunities to improve labor efficiency within the nutrition program. The district should review labor utilization and staffing patterns within the nutrition program to identify opportunities to improve efficiency and better align labor costs with state benchmarks. Given the district's low meals-per-labor-hour performance, incremental improvements in scheduling, task allocation, and alignment of staffing to participation levels may help reduce labor costs while maintaining service quality. As part of this review, the district should assess staff retirement eligibility and the potential financial impact of hiring replacement staff at entry-level pay, which may help moderate labor costs over time while preserving operational capacity. The district should also review operational practices that may affect staff workload, including tray handling and dishwashing processes associated with the use of reusable trays, to determine whether workflow adjustments could support more efficient use of staff time. In addition, the district should review its food purchasing practices, including the process by which child nutrition managers requisition products and orders are placed centrally, to identify opportunities for greater standardization and coordination that may support more consistent operations and improved efficiency.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Meridian	< or =\$633,770	< or =\$140,484	The district's overall cost per meal is substantially higher than state and regional benchmarks, although food costs per meal and food costs as a percentage of nutrition revenue are generally aligned with peer levels. Labor costs as a percentage of revenue exceed the Mississippi median, and meals-per-labor-hour performance (11.0) is below state and peer benchmarks, indicating opportunities to improve labor productivity within the nutrition program. The district should review labor utilization and daily operational practices within the nutrition program to identify opportunities to improve meals-per-labor-hour performance and better align labor costs with peer benchmarks. Increased standardization of food production through the implementation of cycle menus may support more consistent preparation, reduce daily variability in tasks, and improve production planning. In addition, the district should evaluate the current food purchasing structure, in which multiple staff are responsible for ordering, to determine whether greater coordination or standardized ordering practices could support more consistent production planning and more efficient use of staff time. The district should review MPLH at each school and review staffing alignment at the school level to ensure labor hours are appropriately matched to meal preparation and service times. Improved coordination of preparation, serving, and cleanup activities, along with adjustments to shift scheduling where feasible, may help increase labor productivity while maintaining service quality. The district should assess staff retirement eligibility and consider the potential financial impact of filling vacancies with entry-level positions, where appropriate, as a means of moderating labor costs over time while maintaining operational capacity. Given the district's high free and reduced-price meal eligibility rate, the district may consider piloting alternative breakfast service models at select schools to increase student participation and support improved meals-per-labor-hour performance by serving more meals within existing labor structures.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Rankin	< or =\$129,989	< or =\$396,416	The district's overall cost per meal was generally aligned with state benchmarks; however, food costs as a percentage of nutrition revenue exceeded peer levels, and meals-per-labor-hour performance remained below state and regional benchmarks. Breakfast participation was low and access to breakfast service was not consistent across all campuses (three stand-alone high schools do not serve breakfast). The district started implementing cycle menus in January 2025. It should continue implementing cycle menus and monitor their impact on food cost management to better align food costs with peer benchmarks. As cycle menu implementation matures, improved menu standardization and purchasing consistency may help moderate food costs over time and bring them in line with those of regional peers and perhaps state peers. The district should also review labor utilization and operational practices to identify opportunities to improve meals-per-labor-hour performance. Improved alignment of staffing to participation levels, along with more consistent production and service processes, may help increase labor productivity. Given low breakfast participation and a mixed free and reduced-price meal eligibility rate, the district may consider piloting targeted strategies to increase breakfast participation at schools where breakfast service is already in place, which may help improve meals-per-labor-hour performance.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Yazoo City	< or =\$81,287		The district's overall cost per meal was near state benchmarks; however, food costs per meal and food costs as a percentage of nutrition revenue exceeded peer levels. The district should review food costs and explore strategies to improve food cost management to better align with state and regional benchmarks. Implementation of cycle menus may support more consistent menu planning, improved purchasing efficiency, and reduced food cost variability across kitchens.
TOTAL	< or =\$2,263,551	< or =\$2,538,913	

Recommendations

Recommendations for School Districts

1. Each district superintendent, in consultation with the district's nutrition personnel, should review the findings and district-specific recommendations included in this report and implement those recommendations that are applicable to their nutrition program. Actions should focus on improving operational efficiency, maintaining or improving service levels, and strengthening the long-term financial sustainability of the nutrition program. Recommendations include but are not limited to:
 - a. Reviewing meals per labor hour (MPLH) at the district- and school-kitchen level to identify opportunities to improve labor productivity;
 - b. Implementing or continuing the use of cycle menus and conducting periodic menu and entrée analysis to support consistent production and more effective food cost management;
 - c. Conducting surveys to understand reasons for participation and non-participation in the school lunch program;
 - d. Reviewing food purchasing practices, including ordering structures and product standardization, to reduce variability and improve purchasing efficiency;
 - e. Evaluating the use of USDA commodities to ensure participation levels are aligned with state and regional benchmarks; and,
 - f. Assessing staffing patterns, scheduling practices, and workflow alignment to better match labor hours with actual meal participation.
2. District administrators should use the benchmarking and performance information in this report to compare their nutrition program's performance to that of peer districts within Mississippi and the region. These comparisons should be used to identify areas where performance materially differs from peers and to prioritize operational improvements that are realistic given each district's size, structure, and student population.
3. Districts with low student participation rates—particularly for breakfast—should evaluate barriers to participation and consider targeted strategies to increase access and participation where feasible. Strategies may include piloting alternative breakfast service models at select schools, adjusting service times, or making menu adjustments informed by student feedback, with careful consideration of the potential impact on labor efficiency and meals-per-labor-hour performance.
4. District personnel should ensure that accurate and complete nutrition program data are collected and reviewed on an ongoing basis. Districts that experienced challenges providing benchmarking or performance information during this review should take steps to strengthen internal data collection, validation, and reporting processes to support informed decision-making.
5. District nutrition personnel should provide an annual performance update to district leadership summarizing key indicators such as participation rates, meals per labor hour, food and labor costs, and fund balance levels. These reports should be used by district administrators to monitor trends over time and assess whether operational adjustments are producing the intended results.

Recommendations for the Mississippi Department of Education

6. The Mississippi Department of Education (MDE) should continue to support districts by providing guidance and training on the calculation and interpretation of key nutrition program performance indicators. Emphasis should be placed on ensuring consistent understanding of measures such as breakfast and lunch participation rates, meals per labor hour, and cost metrics.
7. MDE should develop or update guidance to assist districts in improving breakfast participation, particularly in districts with high free and reduced-price meal eligibility. Such guidance may include examples of effective alternative breakfast service models, implementation considerations, and strategies to balance participation growth with operational efficiency.
8. MDE should provide practical guidance to districts on improving meals per labor hour (MPLH), recognizing differences in district size, kitchen configuration, and service models. Guidance may include strategies such as:
 - a. Standardizing menus and recipes to reduce production complexity;
 - b. Aligning staffing patterns with participation levels and service times;
 - c. Improving production planning, batch cooking, and prep practices;
 - d. Providing training on efficient kitchen workflows and equipment use; and,
 - e. Encouraging regular review of labor utilization without compromising meal quality.
9. MDE should provide guidance to districts on the appropriate use of nutrition program fund balances. This guidance should help districts understand allowable uses of excess reserves, including investments in equipment, training, or process improvements that support efficiency, service quality, and long-term program sustainability.

Appendix A: List of School Districts Included in this Review

1. Aberdeen
2. DeSoto
3. Forrest County Agricultural High School (AHS)
4. Harrison
5. Humphreys
6. Jackson City (i.e., Jackson Public Schools)
7. Meridian
8. Rankin
9. Yazoo City

SOURCE: PEER.

Appendix B: FY 2023 Nutrition Program Information by District

District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced Percentage	Number of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
Aberdeen	\$1,366,366	\$1,107,090	100%	3	1,024	23,808	60%	87%
DeSoto	\$36,251,024	\$17,128,915	51%	40	34,800	224,918	19%	46%
Forrest County AHS	\$330,043	\$328,540	70%	1	600	9,396	28%	58%
Harrison	\$12,173,553	\$12,540,912	70%	24	14,024	273,224	38%	60%
Humphreys	\$1,406,634	\$1,408,466	100%	3	1,211	29,246	64%	83%
Jackson City	\$16,409,211	\$14,885,097	100%	50	18,759	376,540	46%	75%
Meridian	\$4,550,510	\$5,559,603	96%	8	4,614	81,150	44%	71%
Rankin	\$10,553,970	\$9,802,759	45%	25	18,720	219,192	25%	60%
Yazoo City	\$2,159,407	\$1,942,680	100%	4	2,029	34,071	54%	84%

Appendix C: FY 2023 Nutrition Benchmark Data and Performance Indicators for Districts Reporting

Aberdeen			
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	87%	+	+
Overall Cost per Meal	\$5.10	+	+
Food Costs per Meal	\$1.94	+	+
Food Costs as a Percent of Revenue	30.8%	–	–
Labor Costs as a Percent of Revenue	43%	+	+
Number of Meals per Labor Hour	9.1	–	–
Number of Students per Kitchen	341.3	–	N/A
Fund Balance as Percentage of Nutrition Revenue	14.9%	–	–
Fund Balance as Months of Program Expenses	1.8	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	4.7%	–	–

DeSoto			
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	19%	–	–
Lunch Participation Rate	46%	–	–
Overall Cost per Meal	\$4.57	+	+
Food Costs per Meal	\$1.90	+	+
Food Costs as a Percent of Revenue	19.7%	–	–
Labor Costs as a Percent of Revenue	19.1%	–	–
Number of Meals per Labor Hour	16.7	+	–
Number of Students per Kitchen	870	+	N/A
Fund Balance as Percentage of Nutrition Revenue	48.7%	+	+
Fund Balance as Months of Program Expenses	10.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.6%	–	–

Forrest County AHS			
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	28%	–	–
Lunch Participation Rate	58%	–	–
Overall Cost per Meal	\$5.06	+	+
Food Costs per Meal	\$2.18	+	+
Food Costs as a Percent of Revenue	42.9%	+	+
Labor Costs as a Percent of Revenue	56.7%	+	+
Number of Meals per Labor Hour	6.9	–	–
Number of Students per Kitchen	600	+	N/A
Fund Balance as Percentage of Nutrition Revenue	133.2%	+	+
Fund Balance as Months of Program Expenses	13.4	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.1%	+	+

Harrison			
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	60%	–	–
Overall Cost per Meal	\$4.17	+	–
Food Costs per Meal	\$1.69	+	–
Food Costs as a Percent of Revenue	41.7%	+	+
Labor Costs as a Percent of Revenue	47.2%	+	+
Number of Meals per Labor Hour	11	–	–
Number of Students per Kitchen	584.3	+	N/A
Fund Balance as Percentage of Nutrition Revenue	31.8%	–	–
Fund Balance as Months of Program Expenses	3.1	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.6%	+	+

Humphreys			
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	64%	+	+
Lunch Participation Rate	83%	+	+
Overall Cost per Meal	\$4.75	+	+
Food Costs per Meal	\$1.86	+	+
Food Costs as a Percent of Revenue	39.1%	+	+
Labor Costs as a Percent of Revenue	53.4%	+	+
Number of Meals per Labor Hour	10.1	–	–
Number of Students per Kitchen	403.7	–	N/A
Fund Balance as Percentage of Nutrition Revenue	22.1%	–	–
Fund Balance as Months of Program Expenses	2.2	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.1%	+	+

Jackson City			
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	46%	+	–
Lunch Participation Rate	75%	+	+
Overall Cost per Meal	\$4.28	+	–
Food Costs per Meal	\$1.54	–	–
Food Costs as a Percent of Revenue	32.7%	–	–
Labor Costs as a Percent of Revenue	34.4%	–	–
Number of Meals per Labor Hour	9.23	–	–
Number of Students per Kitchen	375.2	–	N/A
Fund Balance as Percentage of Nutrition Revenue	80%	+	+
Fund Balance as Months of Program Expenses	8.8	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.5%	+	+

Meridian			
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	71%	–	–
Overall Cost per Meal	\$6.21	+	+
Food Costs per Meal	\$1.69	+	–
Food Costs as a Percent of Revenue	33.2%	–	–
Labor Costs as a Percent of Revenue	40.4%	+	+
Number of Meals per Labor Hour	11	–	–
Number of Students per Kitchen	576.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	41.4%	–	+
Fund Balance as Months of Program Expenses	3.4	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.6%	+	+

Rankin			
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	25%	–	–
Lunch Participation Rate	60%	–	–
Overall Cost per Meal	\$4.08	–	–
Food Costs per Meal	\$1.80	+	+
Food Costs as a Percent of Revenue	40.9%	+	+
Labor Costs as a Percent of Revenue	39%	+	–
Number of Meals per Labor Hour	11	–	–
Number of Students per Kitchen	748.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	77.6%	+	+
Fund Balance as Months of Program Expenses	8.3	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	8.9%	+	+

Yazoo City			
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	54%	+	–
Lunch Participation Rate	84%	+	+
Overall Cost per Meal	\$4.30	+	–
Food Costs per Meal	\$1.96	+	+
Food Costs as a Percent of Revenue	41%	+	+
Labor Costs as a Percent of Revenue	38.6%	–	–
Number of Meals per Labor Hour	13.3	+	–
Number of Students per Kitchen	507.3	+	N/A
Fund Balance as Percentage of Nutrition Revenue	89.4%	+	+
Fund Balance as Months of Program Expenses	9.9	N/A	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.1%	–	–

Performance Evaluation

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Matthew Holmes
Ryan Morgan
Meri Clare Ringer
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Ben Collins