

A FY 2022 Comparative Review of 30 Mississippi School Districts: Finance (Volume I)

A Report to the Mississippi Legislature

Report #690

August 9, 2023



PEER Committee

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Charles Younger, Vice-Chair

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About PEER:

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

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

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

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



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August 9, 2023

Honorable Tate Reeves, Governor

Honorable Delbert Hosemann, Lieutenant Governor

Honorable Philip Gunn, Speaker of the House

Members of the Mississippi State Legislature

On August 9, 2023, the PEER Committee authorized release of the report titled *A FY 2022 Comparative Review of 30 Mississippi School Districts*.

Senators

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This report does not recommend increased funding or additional staff.

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CONCLUSION: A review of the finance and supply chain programs for 30 Mississippi school districts in FY 2022 showed opportunities for districts to strengthen their programs and increase efficiency. For example, seven districts do not provide monthly financial status reports to district and department administrators, and three districts lack a formal strategic plan. There was also wide variance in the performance of districts in key areas such as payroll processing costs, number of payroll errors, number of days to process invoices, and procurement costs per \$100,000, suggesting that districts have room for improvement. Additionally, 12 districts had workers' compensation spending higher than the state median and regional peer average. This review was inhibited by some districts being unable to provide the requested finance and supply chain data and some districts providing questionable data (i.e., data based on estimates).



BACKGROUND

In FY 2023, PEER received funding to contract with Glimpse K12 (an education technology company headquartered in Huntsville, Alabama) to conduct a comparative review of 30 school districts. This report focuses on one of seven areas of review—finance and supply chain (Volume I). Other non-instructional reports include:

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

KEY FINDINGS

- **COVID-19 relief funds impacted district budgets in FY 2022.**
COVID-19 impacted districts' abilities to achieve precision in their revenue and expenditure projections. District fund balances are expected to decrease as districts utilize remaining relief funds.
 - For the 30 districts reviewed, the median for the adopted budget as a percent of actual expenditures was 112%, and the median for the for the final budget as a percent of actual revenue was 103.2%.
- **Seven districts do not provide monthly financial status reports to district and department administrators.**
Sharing financial information monthly promotes transparency, accountability, and informed decision-making.
- **Three districts do not have a formal strategic plan.**
Strategic planning is crucial for managing district resources.
- **12 districts had workers' compensation spending higher than the state median and regional peer average.**
Reducing workers' compensation costs requires districts to implement adequate safety measures, create a positive work environment, and promote employee wellness.
- **Estimated Annual Cost Savings in Finance Across the 30 Reviewed Districts: From \$570,240 to \$1,197,180.**
Glimpse K12 calculated savings estimates based on potential efficiency improvements in payroll processing and reduction of worker's compensation costs. (See pages 6 through 7 for potential savings by district.)

A Look at Selected FY 2022 District Finance Metrics

- Across the 30 reviewed districts, annual operating revenue ranged from \$5 million in Okolona to \$217 million in Madison. Revenue per student ranged from \$9,206 in Simpson to \$25,737 in Sunflower.
- Annual operating expenditures ranged from \$4.5 million in Okolona to \$212 million in Madison. Expenditures per student ranged from \$8,085 in Coahoma to \$23,476 in Moss Point.
- The median number of paychecks processed per full-time equivalent (FTE) per month was approximately 330 across districts, well below the regional peer average of 542 and the national peer range of 1,077 to 2,320.
- Payroll department costs per \$100,000 of payroll ranged from \$160.43 in Hattiesburg to \$1,915.12 in Hollandale.
- In reporting the number of FTEs responsible for payroll processing, some districts might not have considered employees' involvement in other roles or functions or districts might have estimated FTEs. In these instances, the cost calculations for these districts could be inaccurate.

A Look at Selected FY 2022 District Supply Chain Metrics

- 13 districts had higher accounts payable costs per \$100,000 of district revenue than the regional peer average and national peer range.
- Across the 30 districts, the median number of days to process invoices was 27 days on average. The range was from 5 in Wilkinson and Natchez-Adams to 45 in Tate, Noxubee, and Canton.
- Across the 30 districts, the median procurement department costs per \$100,000 of district revenue was \$100.80.
- Six districts reported using procurement cards during FY 2022. Procurement cards are payment cards issued by financial institutions which allow districts to make purchases directly from vendors.

A Look at Competitive Procurement

- 18 of the 30 reviewed districts submitted the information needed to calculate a competitive procurement ratio, which measures the extent to which purchased goods and services were obtained through competitive procurement practices. 12 districts did not provide the required information.
- 11 of the 18 districts that submitted the required information reported competitive procurement ratios higher than 0. Of those 11, six reported a ratio below the regional peer average and five reported ratios above the peer average. Therefore, districts have opportunities to improve in the use of competitive procurements to potentially reduce costs.

Issues with Data

Some districts were unable or failed to provide critical information needed to assess their performance on key indicators. For example, Greenville and Wilkinson did not provide the number of purchase orders in FY 2022. Also, Water Valley did not provide information pertaining to finance benchmarks. Several districts did not provide information pertaining to competitive procurements. This lack of information inhibits a district's ability to effectively manage its finances.

Estimated Annual Cost Savings for Supply Chain:

From \$137,778 to \$1,447,062 across districts

Glimpse K12 calculated savings estimates based on potential efficiency improvements to accounts payable processing and increased competitive procurements.

- Glimpse K12 calculated potential savings for 9 of the 30 districts. (See page 11.)
- This review also provides all districts with non-cost savings recommendations to improve service levels. See Appendix C on page 92.

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS

1. In FY 2024, each district superintendent, in consultation with the district's finance and supply chain personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost-savings. Such recommendations include but are not limited to:
 - a. Achieving more precise estimates of revenues and expenditures;
 - b. Providing monthly financial status reports to district administration and department leaders;
 - c. Creating and updating a formal strategic plan that incorporates goals, objectives, and action steps;
 - d. Accurately calculating payroll processing costs;
 - e. Reducing workers' compensation costs (e.g., via safety training and risk assessments);
 - f. Adopting and tracking competitive procurements; and
 - g. Assessing the viability of utilizing purchasing cards (i.e., p-cards).
2. For districts that were unable to provide certain information during this review pertaining to their finance or supply chain programs (or provided questionable data), relevant district personnel should begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide an annual report to the district superintendent regarding the status of the finance and supply chain programs using the measures included in this review.

Restrictions

GlimpseK12 is providing this report to the PEER Committee based on data and extrapolated information provided by the school district at the time of the report. GlimpseK12 does not independently verify the data or information provided to them by the district or its programs. If the district chooses to provide additional data or information, GlimpseK12 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. GlimpseK12 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 Glimpse. 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 Glimpse.

Executive Summary: Finance

This report presents an assessment of 30 school districts reviewing data from the 2022 Fiscal Year. See Appendix A on page 46 for detailed commendations, observations, and potential opportunities regarding finance for each district.

Key takeaways regarding finance:

- Maintaining an appropriate fund balance is necessary for ensuring financial stability. A high balance may indicate issues with resource allocation, whereas a low balance can lead to inadequate reserves and financial instability. As districts utilize the COVID-19 relief funds, fund balances are expected to decrease across most districts. Therefore, districts should remain vigilant in maintaining proper fund balances to support their educational programs' long-term success.
- The accuracy of most districts' budgeting process appears to have been affected by the impact of COVID-19 relief funding. Adequate budgets accurately predict actual performance, offering district leaders enhanced control, vision, and management capabilities. The accuracy of a school district budget is an important aspect of financial planning and management. While it is desirable to have a highly accurate budget, it is challenging to achieve absolute precision due to unforeseen circumstances and external factors that can influence revenue and expenditure projections. During the 2021-22 school year, COVID-19 relief funds introduced complexities during the budgeting procedure. It is recommended that districts develop a budgeting process that can maintain a range of 93% to 107% in planned figures in relation to actual expenditures.
- For the districts reviewed, the median for the adopted budget as a percent of actual expenditures was 112%, meaning that half of the districts' adopted budgets exceeded actual expenditures by 12%. In addition, the median for the final budget as a percent of actual revenue was 103.2%, meaning that half of the districts' final budgeted revenue exceeded actual revenue by 3.2%.
- Twenty-two districts out of 30 provide monthly financial status reports to functional department leaders. Five districts (Attala, Canton, McComb, Walthall, and West Point) provide reports over large time periods: quarterly, by semester, or annually. One district provides financial reports weekly, and in another district, leaders only have access to the information without regular formal reporting. One district did not provide information related to frequency of financial reporting. Sharing department-level financial information monthly within a school district promotes transparency, accountability, informed decision-making, collaboration, compliance, and effective communication. It helps ensure responsible financial management and the efficient use of resources, ultimately benefiting the students and the entire school community. The assessment team recommends that districts share department level financial information monthly at minimum.
- Out of the 30 districts assessed, three districts (Perry, Grenada, and Natchez-Adams) did not have a formally documented strategic plan. Strategic planning in school districts is crucial for establishing goals, improving student achievement, engaging stakeholders, adapting to change, and fostering accountability. Strategic planning from a finance perspective is important for school districts as it supports budgeting and resource allocation, ensures long-term financial stability, explores revenue generation opportunities, facilitates debt management and capital planning, promotes performance measurement and accountability, and encourages collaboration and communication among stakeholders. By aligning financial decisions with strategic goals, school districts can effectively manage their resources and optimize financial outcomes. It provides a structured approach to guide schools toward excellence and ensures a focus on long-term success.
- The average number of paychecks processed per full-time equivalent (FTE) employee per month was 329.6, which falls below the regional peer average of 542.0 and the national peer range of 1,077 to 2,320. This indicates a significant difference in payroll processing, particularly in the southeastern region, with Mississippi districts performing even lower.

- In districts where it was reported that a single dedicated FTE handles payroll processing, it is possible that the district did not consider the individual's involvement in other necessary roles or functions. As a result, the efficiency and cost calculations in these districts may be inaccurate.
 - To address this issue, these districts should first clarify whether the designated person is dedicated solely to payroll processing. If not, the district should determine the proportion of their time spent on payroll and adjust the FTE count accordingly, considering them a partial resource.
 - The same approach should be applied to districts that reported having two or more FTEs in payroll processing. By accurately accounting for the time and resources dedicated to payroll, these districts can begin improving efficiency and costs.
- Twelve districts of the 30 reviewed had workers' compensation spending higher than the state median and the regional peer average. This area is one in which districts have significant opportunities for improvement. Reducing workers' compensation costs for a school district requires implementing adequate safety measures, creating a positive work environment, and promoting employee wellness. To achieve this, districts should consider:
 - Safety Training: Districts should provide comprehensive safety training programs for all employees. This should include proper lifting techniques, ergonomics,¹ hazard identification, and emergency response protocols.
 - Safety Committees: Districts should establish safety committees consisting of staff members from various departments. These committees can identify potential safety hazards, conduct regular inspections, and suggest improvements to minimize workplace injuries.
 - Risk Assessments: Districts should conduct regular risk assessments to identify potential hazards within school buildings, classrooms, playgrounds, and other areas. Addressing these risks promptly can prevent accidents and reduce the likelihood of workers' compensation claims.
 - Equipment Maintenance: Districts should implement a strict preventive maintenance program for equipment, machinery, and facilities to ensure they are in safe working condition. Regular inspections and repairs can help avoid accidents caused by equipment malfunctions.
 - Workplace Ergonomics: Districts should promote proper ergonomics by providing adjustable furniture, ensuring correct posture, and encouraging regular breaks to reduce musculoskeletal injuries. Educate staff on ergonomic best practices and offer ergonomic assessments if needed.
 - Incident Reporting and Investigation: Districts should develop a culture of promptly reporting and investigating all incidents, near misses, and accidents. This allows for identifying root causes and implementing corrective actions to prevent similar incidents.
 - Return-to-Work Program: Districts should implement a well-structured return-to-work program to facilitate the rehabilitation and reintegration of injured employees. This program can involve modified duties or gradual work re-entry, promoting faster recovery and reducing costs.
 - Employee Wellness Programs: Districts should promote employee wellness through health screenings, fitness programs, stress management, and mental health support. Healthy employees are less prone to injuries and may experience fewer workplace accidents.
 - Safety Incentives: Districts should implement a safety incentive program to reward employees for maintaining safe work practices, reporting hazards, and actively participating in safety programs. This can help foster a safety-conscious culture.

¹ Ergonomics is defined as an applied science concerned with designing and arranging things people use so that the people and things interact most efficiently and safely.

- Insurer Collaboration: Districts should collaborate closely with workers' compensation insurers to identify risk areas, develop loss control strategies, and explore opportunities for cost savings. Insurers may provide valuable resources and guidance to improve safety practices.
- The specific strategies and approaches should be tailored to the unique needs and characteristics of the school district. Regular evaluation and monitoring of the effectiveness of these measures will help refine the safety programs and further reduce workers' compensation costs over time.
- Some districts could not provide all requested information which inhibited the assessment team's ability to conduct a full analysis of finance functions and inhibits the district's abilities to effectively manage the finance department. Appendix B on page 69 and key performance indicators on pages 16 through 30 note when districts were unable to provide information.

Top five highest-performing districts:

Positive performance means the district meets or is better than the state median and/or the regional peer average. The following districts have been identified as the highest performing based on positive performance across key performance indicators pertaining to debt service, payroll processing, and workers' compensation costs:

- Attala;
- Hattiesburg;
- McComb;
- Wayne; and,
- West Point.

Recommendations:

1. In FY 2024, each district superintendent, in consultation with the district's finance and supply chain personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost-savings. Such recommendations include but are not limited to:
 - a. Achieving more precise estimates of revenues and expenditures;
 - b. Providing monthly financial status reports to district administration and department leaders;
 - c. Creating and updating a formal strategic plan that incorporates goals, objectives, and action steps;
 - d. Accurately calculating payroll processing costs;
 - e. Reducing workers' compensation costs (e.g., via safety training and risk assessments);
 - f. Adopting and tracking competitive procurements; and
 - g. Assessing the viability of utilizing purchasing cards (i.e., p-cards).
2. For districts that were unable to provide certain information during this review pertaining to their finance or supply chain programs (or provided questionable data), relevant district personnel should begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide an annual report to the district superintendent regarding the status of the finance and supply chain programs using the measures included in this review.

All 30 districts are listed in Exhibit 1 on page 5. The timing of the receipt and expenditure of COVID-19 relief funds may lead to large variances in the comparison of revenue and expenditures.

Exhibit 1: District Metrics for Finance for School Year 2021-2022

District Metrics for Finance for School Year 2021-2022						
District	Annual District Operating Revenue	Annual District Operating Expenditures	Variance	Total Student Enrollment	Annual Operating Revenue per Student	Annual Operating Expenditures per Student
Attala	\$15,960,401	\$16,599,105	-\$638,704	985	\$16,203	\$16,852
Canton	\$62,839,465	\$59,481,964	\$3,357,501	3,300	\$19,042	\$18,025
Coahoma	\$14,713,741	\$9,766,809	\$4,946,932	1,208	\$12,180	\$8,085
Copiah	\$25,782,058	\$23,353,816	\$2,428,242	2,281	\$11,303	\$10,238
George	\$46,605,488	\$42,717,894	\$3,887,594	4,083	\$11,415	\$10,462
Greenville	\$55,606,834	\$51,411,368	\$4,195,466	3,644	\$15,260	\$14,108
Grenada	\$47,295,741	\$42,995,328	\$4,300,413	3,628	\$13,036	\$11,851
Hattiesburg	\$63,134,737	\$58,975,957	\$4,158,779	3,569	\$17,690	\$16,525
Hollandale	\$13,299,731	\$12,082,504	\$1,217,227	568	\$23,415	\$21,272
Holmes	\$51,194,651	\$50,281,332	\$913,319	2,542	\$20,140	\$19,780
Louisville	\$36,723,462	\$35,492,961	\$1,230,501	2,553	\$14,384	\$13,902
Madison	\$216,918,528	\$212,092,439	\$4,826,089	13,096	\$16,564	\$16,195
McComb	\$30,611,013	\$31,244,536	-\$633,523	2,286	\$13,391	\$13,668
Moss Point	\$32,210,429	\$36,692,497	-\$4,482,068	1,563	\$20,608	\$23,476
Natchez-Adams	\$45,739,716	\$64,414,347	-\$18,674,631	2,830	\$16,162	\$22,761
North Panola	\$16,814,986	\$15,170,765	\$1,644,221	1,250	\$13,452	\$12,137
Noxubee	\$23,286,055	\$19,126,092	\$4,159,963	1,401	\$16,621	\$13,652
Okolona	\$4,998,361	\$4,544,083	\$454,277	518	\$9,649	\$8,772
Oxford	\$55,522,080	\$77,699,248	-\$22,177,167	4,682	\$11,859	\$16,595
Pass Christian	\$21,358,000	\$20,491,000	\$867,000	1,975	\$10,814	\$10,375
Perry	\$10,254,248	\$9,728,002	\$526,246	929	\$11,038	\$10,471
Simpson	\$28,557,029	\$27,464,199	\$1,092,830	3,102	\$9,206	\$8,854
Sunflower	\$78,780,687	\$46,208,251	\$32,572,436	3,061	\$25,737	\$15,096
Tate	\$25,925,623	\$23,230,839	\$2,694,784	2,000	\$12,963	\$11,615
Walthall	\$23,888,615	\$22,678,120	\$1,210,495	1,702	\$14,036	\$13,324
Water Valley	\$12,064,401	\$12,082,854	-\$18,453	1,057	\$11,414	\$11,431
Wayne	\$58,900,000	\$44,925,000	\$13,975,000	2,850	\$20,667	\$15,763
West Point	\$37,861,786	\$37,377,275	\$484,511	2,770	\$13,669	\$13,494
Wilkinson	\$13,310,696	\$13,547,905	-\$237,209	888	\$14,990	\$15,257
Yazoo County	\$20,985,339	\$23,404,242	-\$2,418,903	1,385	\$15,152	\$16,898

Exhibit 2 on page 6 summarizes potential cost savings and recommendations for improvement. In general, savings estimates are based on potential efficiency improvements in payroll processing and reduction of workers' compensation costs. Estimates take into consideration:

- Number of employees processing payroll;
- Number of payrolls ran annually;
- Number of paychecks processed;
- Percentage of paychecks direct deposited;
- Payroll processing costs;
- Number of payroll errors;
- Number of employees; and,
- Workers' compensation costs.

There are factors outside the scope of this assessment that can impact the ability of a district to achieve the estimated savings and revenue increases; these include but are not limited to accuracy of district reported FTEs involved in payroll processing, use of technology, process standardization, single events or one-time issues that raised costs during the review period, district safety programs, accident protocols, and policies regarding return to work practices.

More detailed information regarding savings opportunities and other non-cost savings recommendations to improve service levels can be found in Appendix A.

Exhibit 2: Potential Cost Savings and Recommendations for Improvement in Finance

District	Potential Savings Finance		Recommendations
	Low	High	
Attala	\$1,174	\$9,374	Reduce workers' compensation costs.
Canton	\$10,554	\$109,880	Improve payroll processing; reduce workers' compensation costs.
Coahoma	\$2,028	\$79,684	Balance debt obligations and available resources; review budget process; reduce workers' compensation costs.
George	\$58,594	\$64,252	Review fund balance; review budgeting process; review payroll processes; reduce workers' compensation costs.
Hollandale	\$29,818	\$33,434	Review debt service costs and the fund balance in relation to its strategic plan; review budgeting process; review payroll processes
Holmes	\$143,147	\$161,017	Review debt service costs; conduct an annual review of the fund balance in relation to its strategic plan; review budgeting process; reduce workers' compensation costs.
Louisville	\$28,421	\$42,687	Review fund balance; review payroll processes.
Madison	\$8,660	\$69,736	Review debt service costs and the fund balance in relation to its strategic plan; review budgeting process; review payroll processes.

	Potential Savings Finance		
District	Low	High	Recommendations
McComb	\$13,480	\$20,678	Review debt service costs; review fund balance in relation to its strategic plan; reduce workers' compensation costs.
Moss Point	\$24,746	\$40,046	Review debt service costs and the fund balance in relation to its strategic plan; review budgeting process; reduce workers' compensation costs.
Natchez-Adams	\$45,025	\$136,637	Review fund balance in relation to its strategic plan; review budgeting process; review payroll process; reduce workers' compensation costs.
North Panola	\$7,898	\$60,897	Review fund balance ratio; review budgeting process; review payroll process; reduce workers' compensation costs.
Noxubee	\$28,053	\$35,886	Review debt service costs and the fund balance in relation to its strategic plan; improve budgeting process; increase the number of directly deposited paychecks; reduce workers' compensation costs
Okolona	\$24,444	\$27,803	Review the payroll process.
Oxford	\$6,139	\$26,603	Review debt service costs in relation to its strategic plan; review budgeting process; actively monitor and analyze payroll errors and improve payroll process.
Simpson	\$25,894	\$43,026	Review debt service costs in relation to its strategic plan; review payroll process.
Sunflower	\$38,145	\$60,259	Review of debt service costs and the fund balance in relation to its strategic plan; review budgeting process; review payroll process; reduce workers' compensation.
Tate	\$10,944	\$20,304	Review debt service costs and the fund balance in relation to its strategic plan; review budgeting process; review payroll process.
Walthall	\$10,423	\$23,275	Review debt service costs and the fund balance in relation to its strategic plan; review budgeting process; reduce workers' compensation costs.
Water Valley	\$34,649	\$39,859	Evaluate debt service cost; review budgeting process; review payroll process.
Wilkinson	\$3,059	\$68,999	Review debt service costs; review fund balance; review budgeting process; review payroll process; reduce Workers' compensation cost.
Yazoo County	\$14,945	\$22,844	Review debt service costs; review budgeting process; review payroll processing system.

The above list of opportunities totals annual cost savings ranging from **\$570,240 to \$1,197,180**.

Executive Summary: Supply Chain

See Appendix C on page 92 for detailed commendations, observations, and potential opportunities regarding finance for each district.

Key takeaways regarding supply chain:

- Thirteen districts exhibited higher accounts payable costs per \$100,000 of district revenue than the regional peer average and national peer range. Out of these thirteen districts, eight processed fewer invoices per month than all other districts. Among these eight districts, five had a higher percentage of voided payments than the state median. The assessment team has identified multiple districts that should review and enhance their accounts payable process, but the greatest benefits would be realized by improving the processes in the following five districts: Hollandale, Natchez-Adams, North Panola, Okolona, and Wilkinson.
- A total of eighteen districts submitted data necessary to calculate the competitive procurement ratio, which measures the extent to which purchased goods and services were obtained through competitive procurement practices. Among these districts, eleven reported ratios higher than zero. Out of those with ratios higher than zero, six reported a ratio below the regional peer average. Twelve districts did not provide the required information for calculation.
- Encouraging the adoption of competitive procurement practices is recommended for all districts. By standardizing, measuring, and increasing the use of competitive bidding, the district has the potential to reduce the cost of purchased goods and services by 5 to 20%. The assessment team has calculated potential savings where sufficient information was available. It is important to note that the level of savings may be influenced by the experience of each district's staff in conducting competitive procurement activities.
- 40% of assessed districts utilize purchasing cards, also known as procurement cards or P-cards, which are payment cards issued by financial institutions to allow organizations, including schools, to make purchases directly from vendors. Only six districts reported usage during FY 2022.

Purchasing cards offer several advantages for school districts. They streamline the procurement process by eliminating paperwork and administrative tasks, saving time for the district and vendors. Cost savings can be achieved through better pricing negotiations and reduced labor costs. Purchasing cards also help manage cash flow by extending payment terms and providing grace periods. Districts can benefit from enhanced tracking and reporting capabilities for better expense monitoring and budgeting. Furthermore, purchasing cards offer increased control and accountability through spending limits and transaction tracking.

However, there are potential drawbacks to consider. Misuse or fraud is a concern, and strict policies and monitoring mechanisms must be in place to prevent unauthorized or personal expenses. Some vendors may not accept purchasing cards, limiting the range of suppliers available. Schools become dependent on financial institutions, which can lead to disruptions if issues arise with card functionality or terms and conditions change. Implementing and maintaining a purchasing card system requires initial setup, ongoing training, and monitoring efforts. There is a risk of increased spending if not carefully managed; clear guidelines and a defined approval process are necessary.

Districts should carefully evaluate these advantages and disadvantages based on their specific needs and circumstances. Proper planning, strong policies, and internal controls are necessary to maximize the benefits and minimize potential drawbacks.

- Three districts reported the use of a district warehouse. A district should consider the specific needs, resources, and goals of its schools when deciding if it should have a warehouse. A careful analysis of the costs, benefits, and potential drawbacks will help determine if establishing and maintaining a warehouse is a viable solution.
- Some districts did not provide all requested information which inhibited the assessment team's ability to conduct a full analysis of supply chain functions and inhibits the district's abilities to effectively manage the supply chain

department. Appendix D on page 108 and key performance indicators on pages 33 through 45 note when districts were unable to provide information.

Top five highest-performing districts:

Positive performance means the district meets or is better than the state median and/or the regional peer average. The following districts have been identified as the highest performing based on positive performance across key performance indicators pertaining to accounts payable and procurement processing:

- Coahoma;
- George;
- Hattiesburg;
- Madison; and,
- Wayne.

All 30 district cohorts are listed in Exhibit 3 on page 10.

Exhibit 3: District Metrics for Supply Chain for School Year 2021-2022

District Metrics for Supply Chain for School Year 2021-2022						
District	Annual Procurement Outlay	Annual Competitive Procurement	Total Number of Purchase Orders	Total Procurement Staff	Total Number of Invoices	Total AP Staff
Attala	Not Provided	Not Provided	1,182	0.65	1,900	0.35
Canton	Not Provided	\$2,361,063	1,837	1.00	2,711	1.00
Coahoma	\$4,764,231	\$1,500,000	326	0.50	3,735	0.50
Copiah	Not Provided	\$0	1,853	1.00	4,769	1.00
George	\$10,999,586	Not Provided	3,086	1.00	8,645	1.00
Greenville	Not Provided	Not Provided	Not Provided	1.00	Not Provided	2.00
Grenada	\$10,014,268	Not Provided	3,428	0.50	8,951	1.00
Hattiesburg	\$40,678,515	\$6,548,783	2,165	0.50	8,885	1.00
Hollandale	\$5,839,692	Not Provided	1,751	2.00	3,117	2.00
Holmes	Not Provided	\$6,146,108	1,352	1.00	2,512	1.00
Louisville	\$8,246,711	\$986,208	2,183	0.00	8,594	1.00
Madison	\$54,113,504	\$2,442,041	10,914	1.00	23,973	4.00
McComb	Not Provided	Not Provided	3,883	Not Provided	4,233	0.80
Moss Point	\$16,099,259	\$9,135,322	1,798	1.00	5,778	1.00
Natchez-Adams	\$38,985,650	\$16,500,000	3,206	1.00	7,279	2.00
North Panola	Not Provided	\$0	1,907	0.00	1,010	1.00
Noxubee	\$6,808,513	\$0	2,088	0.50	6,794	0.50
Okolona	\$5,507,158	Not Provided	2,268	Not Provided	2,558	0.75
Oxford	\$37,415,207	\$395,261	3,852	1.00	8,027	1.00
Pass Christian	\$9,807,645	Not Tracked	1,721	0.40	6,926	0.40
Perry	\$2,202,178	Not Tracked	1,005	0.70	3,830	0.70
Simpson	Not Tracked	Not Tracked	3,406	0.50	8,713	1.00
Sunflower	\$12,789,877	\$0	2,954	1.00	4,270	1.00
Tate	\$3,306,651	\$989,418	2,192	0.00	4,539	1.00
Walthall	Not Provided	Not Provided	2,526	0.25	5,277	1.00
Water Valley	Not Provided	\$0	1,394	0.00	2,436	1.00
Wayne	\$11,500,000	\$11,500,000	1,797	0.35	5,985	1.00
West Point	\$37,377,275	\$3,515,755	1,651	0.15	5,360	0.85
Wilkinson	Not Provided	\$0	Not Provided	1.25	4,425	1.00
Yazoo County	\$20,985,339	\$23,404,242	1,253	2.50	3,813	0.50

Exhibit 4 on page 11 summarizes potential cost savings and recommendations for improvement. In general, savings estimates are based on potential efficiency improvements in accounts payable processing and increased competitive procurement practices. Estimates take into account:

- Number of employees processing accounts payable;
- Number of invoices processed;

- Number of payment errors;
- Accounts payable processing costs;
- Annual dollars spent on procured items and services (non-construction related);
- Number of formal bids and requests for proposals (RFPs) posted annually; and,
- Percentage of procurement done through competitive practices.

There are factors outside the scope of this assessment that can impact the ability of a district to achieve the estimated savings and revenue increases; these include but are not limited to accuracy of district reported FTEs involved in accounts payable processing, use of technology, process standardization, procurement processing, and availability of competitive vendors.

More detailed information regarding savings opportunities and other non-cost savings recommendations to improve service levels can be found in Appendix C.

Exhibit 4: Potential Cost Savings and Recommendations for Improvement in Supply Chain

District	Potential Savings Supply Chain		Recommendations
	Low	High	
Hollandale	\$2,628	\$57,229	Consistently track key procurement data; optimize procurement process.
Natchez-Adams	\$8,192	\$14,799	Review accounts payable process; track annual savings from competitive procurement.
North Panola	\$37,704	\$45,369	Review accounts payable process; accurately track key procurement activities; standardize, measure, and increase competitive bidding.
Okolona	\$5,507	\$55,071	Improve and accurately tracking metrics for the accounts payable function and especially the procurement function; standardize, measure, and increase competitive bidding.
Oxford	\$16,455	\$465,926	Review accounts payable process; review and improve current procurement processes; review procurement processing cost.
Perry	\$9,000	\$215,800	Optimize accounts payable and procurement processes to increase efficiency and effectiveness.
Sunflower	\$12,789	\$125,350	Optimize invoicing process; increase participation in competitive bidding and track savings.
Water Valley	\$4,421	\$7,392	Review accounts payable process; establish standardized procurement processes.
Yazoo County	\$41,082	\$460,126	Monitor district savings through competitive procurement and try to increase, standardize, and measure competitive bidding.

The above list of opportunities total annual cost savings ranging from **\$137,778** to **\$1,447,062**.

Finance Benchmarking

Benchmarking is defined as the process of comparing and measuring different organizations’ activities. When combined with key performance indicator comparisons, more insight can be gained to identify best practices and opportunities for improvement.

Finance benchmarks help clarify the school district’s management of funds. Attention should be paid to each benchmark and the overall optimal productivity represented through the relationship between benchmarks and key performance indicators.

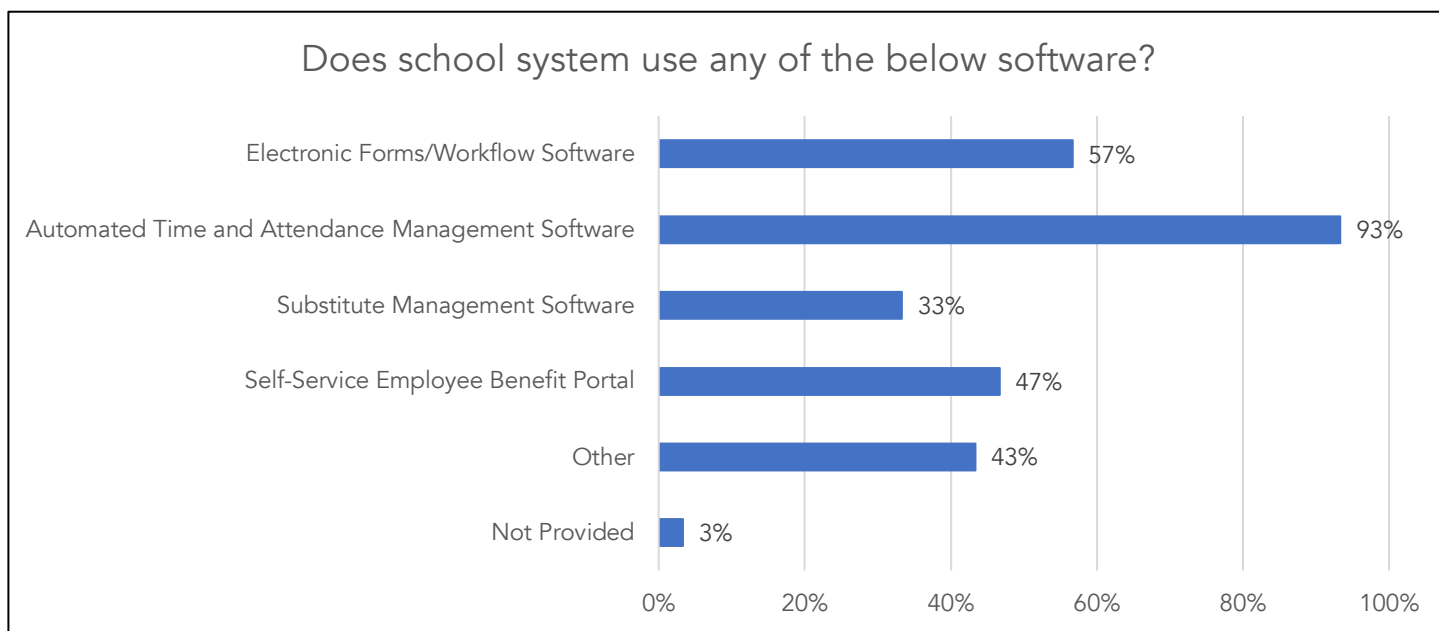
Benchmarking Factors for this assessment were limited to:

- Use of technology;
- Process automation; and,
- Payroll processing.

Benchmark information was received from 29 out of 30 districts. The finance department at Water Valley was unable to meet with the assessment team despite multiple attempts, and it did not respond to email inquiries regarding data follow-up. Consequently, its capacity to provide the necessary benchmarking data was impeded.

Exhibit 5: Finance Benchmarks

Figure 5.1: Use of Software



Note: Examples of “Other” include Google Sheets, Google Drive, Active Resources, Work Order Software, Recruiting and Hiring Software, and Professional Growth Software.

Figure 5.2: Strategic Plan

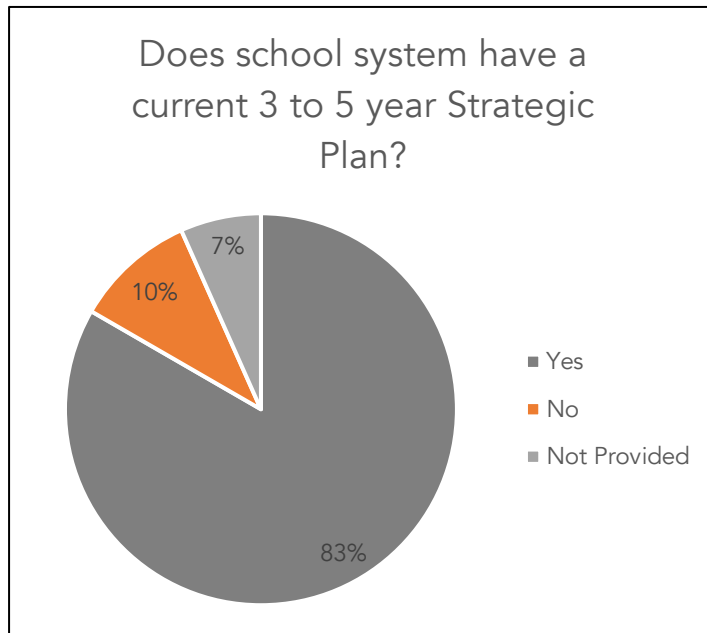


Figure 5.3: Automated Processes

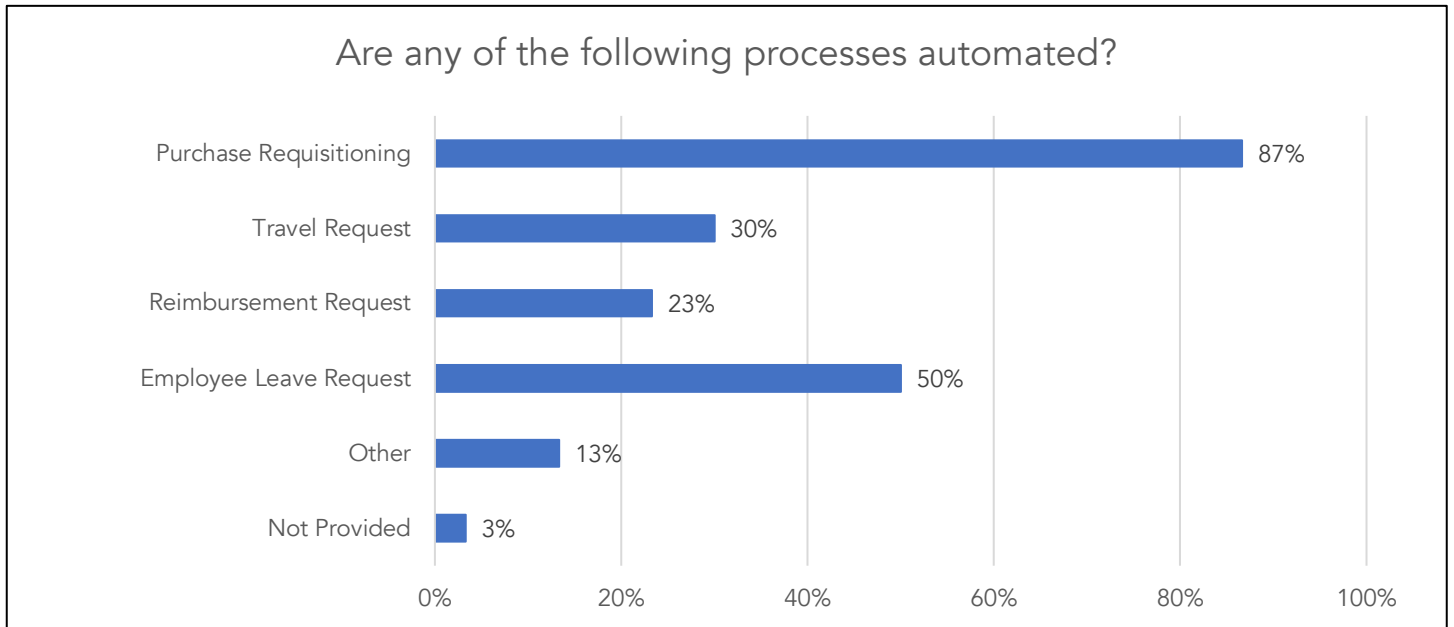
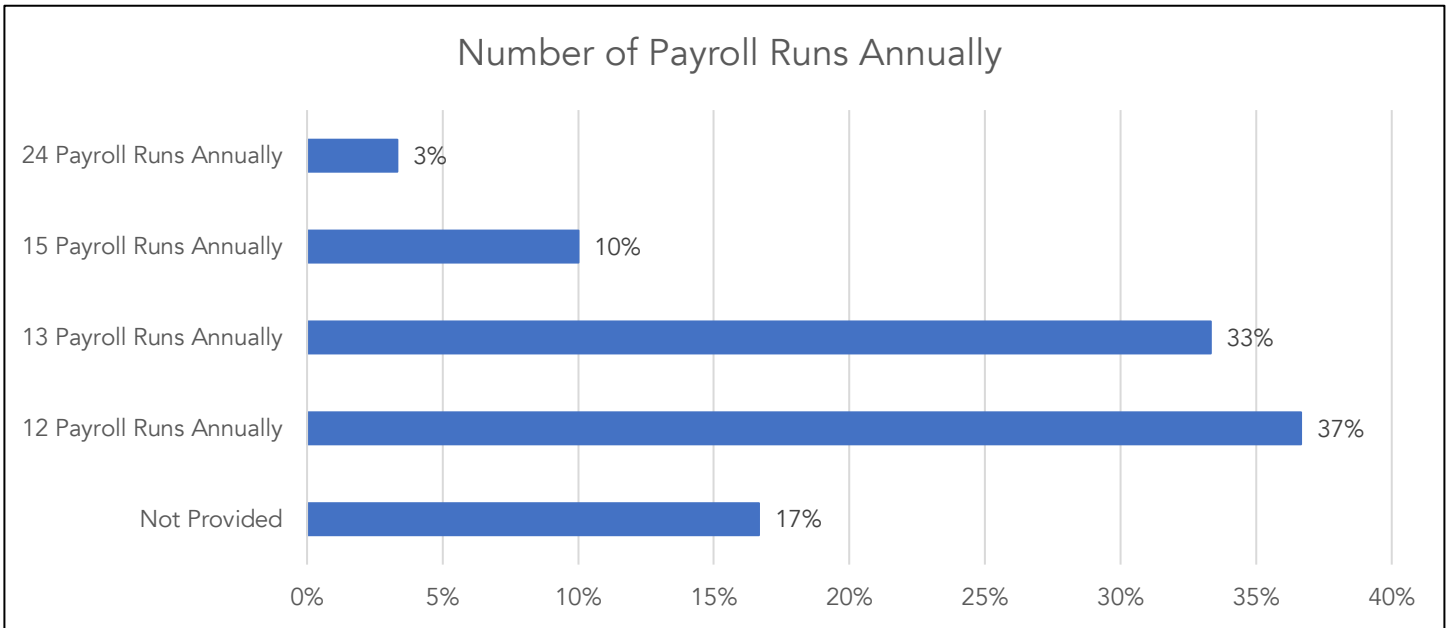


Figure 5.4: Financial Performance Sharing

How often is school/department level financial performance shared with school and department leaders?

District	Weekly	Monthly	By Semester	Quarterly	Annually	As Requested	Leader Access
Attala					✓		
Canton			✓				
Coahoma		✓				✓	
Copiah		✓					
George		✓					
Greenville		✓					
Grenada		✓					
Hattiesburg		✓					
Hollandale		✓					✓
Holmes	✓						
Louisville		✓					✓
Madison		✓					✓
McComb					✓	✓	✓
Moss Point		✓					
Natchez-Adams		✓					
North Panola		✓					
Noxubee		✓					
Okolona		✓					
Oxford		✓					
Pass Christian							✓
Perry		✓					
Simpson		✓					
Sunflower		✓				✓	✓
Tate		✓					
Walthall				✓			✓
Water Valley	Not Provided						
Wayne		✓					
West Point					✓		✓
Wilkinson		✓					
Yazoo County		✓					✓

Figure 5.5: Number of Payroll Runs Annually



Finance Key Performance Indicators

Key performance indicators in financial services assess operational efficiency and effectiveness regarding debt servicing, budgeting, payroll processing, and workers' compensation. Districts should consider all key performance indicators together. One indicator should not be viewed as an overall performance measure by itself.

To assess the school system's fiscal health, the assessment team reviewed two measures: the ratio of debt service costs to district revenue and the fund balance ratio, which is the total fund balance divided by total district operating expenditures.

Maintaining a reasonable fund balance is necessary for financial stability. A high fund balance ratio can indicate potential issues related to resource allocation, equity, taxation, spending, and transparency. Conversely, a low fund balance ratio in a school system can result in insufficient reserves for emergencies, budget deficits, limited investments in long-term improvements, challenges in accessing credit, inability to respond to changing needs, and a perception of financial instability. School districts need to maintain a reasonable fund balance to ensure financial stability, address unforeseen circumstances, and support the long-term success of their educational programs. The national peer range for fund balance as a percentage of revenue is between 11.2% to 26.3%.

The ratio of debt service costs to revenue indicates the proportion of revenue allocated toward servicing debt obligations, such as interest payments on loans or bonds, compared to the overall revenue generated by the school system. A high ratio of debt service costs to revenue suggests that a significant portion of the school system's income is used to cover debt payments. This can be concerning as it may limit the available funds for other critical purposes, such as educational programs, facility maintenance, teacher salaries, and student resources. If a large portion of revenue is consistently allocated to servicing debt, it can impede the school system's ability to invest in its core educational mission and provide quality education.

On the other hand, a low ratio of debt service costs to revenue might indicate that the school system has minimal debt obligations relative to its revenue. While this may initially seem positive, it's necessary to consider the broader context. School systems often borrow to finance capital projects or address budget shortfalls. A low ratio could imply that the school system is not utilizing debt effectively to support necessary investments. It might suggest missed opportunities for infrastructure improvements or other initiatives that could enhance the educational experience.

The data points represented in this review may not consider all the factors that could impact costs and efficiency. These factors include but are not limited to, items such as allocating resources between multiple departments or functions, current software system requirements, and outside economic influences. Districts should consider this data, as it could impact a district's ability to improve.

Factors that influence performance and can steer improvements include:

- Leadership and governance;
- School board and administrative policies and procedures;
- Budget development and management processes;
- Revenue experience, variability, and forecasts;
- Expenditure trends, volatility, and projections;
- Per capita income levels;
- Real property values and/or local retail sales and business receipt;
- Age of district infrastructure;
- Monitoring and reporting systems;
- Pay practices;
- Number of annual payroll runs;

- Implementation of direct deposit;
- Level of automation;
- Departmental and individual employee responsibilities and competencies; and,
- Performance management systems.

The following key performance indicators were reviewed:

Ratio of Debt Service Costs to District Revenue - This measure is important for districts as it provides insights into financial sustainability, budget planning, creditworthiness, and long-term planning. Monitoring and managing this ratio allows school districts to make informed decisions to maintain a healthy financial position while effectively meeting their debt obligations and supporting quality education.

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

Expenditure Efficiency - Adopted Budget as a Percent of Actual - This measure evaluates the efficiency of spending within K-12 school districts by comparing it to the initially approved general fund expenditure budget. When the percentage approaches 100%, it indicates effective utilization of allocated resources. On the other hand, a low percentage or a percentage significantly exceeding 100% reveals substantial variances from the final approved budget, suggesting inaccuracies, misalignment with actual needs, the influence of unforeseen factors, or potential mismanagement. Districts experiencing such variances should conduct thorough investigations into their causes and reassess their budget development and management processes to enhance accuracy and alignment. Similarly, districts with notable expenditure variances when measured against the original budget but near 100% against the final amended budget are actively monitoring and adjusting their budgets throughout the year to accommodate changing district conditions. These districts should also consider reevaluating their budget development and management processes to further improve accuracy and alignment.

Expenditure Efficiency - Final Budget as a Percent of Actual - This measure evaluates the efficiency of spending within K-12 school districts by comparing it to the final approved general fund expenditure budget. When the percentage approaches 100%, it indicates effective utilization of allocated resources. Conversely, a low percentage or a percentage significantly exceeding 100% suggests substantial variances from the final approved budget, indicating inaccuracies, misalignment with actual needs, the impact of unforeseen factors, or potential mismanagement. Districts experiencing such variances should conduct thorough investigations into the causes and reassess their budget development and management processes to enhance accuracy and alignment. Similarly, districts with notable expenditure variances when measured against the original budget but near 100% against the final amended budget are actively monitoring and adjusting their budgets throughout the year to accommodate changing district conditions. These districts should also consider reevaluating their budget development and management processes to further improve accuracy.

Revenue Efficiency - Final Budget as a Percent of Actual - This measure evaluates the efficiency of spending within K-12 school districts by comparing it to the final approved general fund revenue budget. When the percentage approaches 100%, it indicates effective utilization of allocated resources. Conversely, a low percentage or a percentage significantly exceeding 100% suggests substantial variances from the final approved budget, indicating inaccuracies, misalignment with actual needs, the impact of unforeseen factors, or potential mismanagement. Districts experiencing such variances should conduct thorough investigations into the causes and reevaluate their budget development and management processes to enhance accuracy. Similarly, districts with notable expenditure variances when measured against the original budget but near 100% against the final amended budget are actively monitoring and adjusting their budgets throughout the year to

accommodate changing district conditions. These districts should also consider reevaluating their budget development and management processes to further improve accuracy.

Paychecks Processed per FTE per Month - This measure shows the processing rates within a school district's payroll department. It can significantly impact costs. Lower rates may arise from manual processing due to limited automation, high error rates, or frequent off-cycle paychecks. Conversely, higher rates indicate increased automation and a competent staff, leading to cost savings through streamlined processes and improved accuracy.

Payroll Department Costs per \$100,000 of Payroll - This metric serves as a measure of the efficiency of the payroll operation. A higher cost associated with payroll suggests potential areas where efficiency improvements can be made within the system. Conversely, a lower cost indicates a leaner and more efficient payroll operation, indicating that resources are being utilized effectively. By analyzing and addressing the factors contributing to costs, school districts can optimize their payroll operations for improved efficiency and resource management.

Payroll Cost per Paycheck - This metric serves as a valuable indicator of the efficiency exhibited by the payroll operation. A higher cost associated with payroll implies potential opportunities for optimizing and streamlining the payroll processes to achieve greater efficiencies. Conversely, a lower cost reflects a leaner and more efficient payroll operation, suggesting that resources are being utilized effectively. By analyzing the factors contributing to costs, school districts can identify areas for improvement and implement measures to enhance the overall efficiency of their payroll operations.

Paycheck Errors per 10,000 Paychecks Processed - This measures the occurrence of errors in payroll processing. High error rates in this metric can serve as an indicator of insufficient or inadequate controls within the payroll system. These errors may point to potential weaknesses in data accuracy, verification processes, or internal checks and balances, emphasizing the need for improved controls to ensure accurate and error-free paychecks within the district.

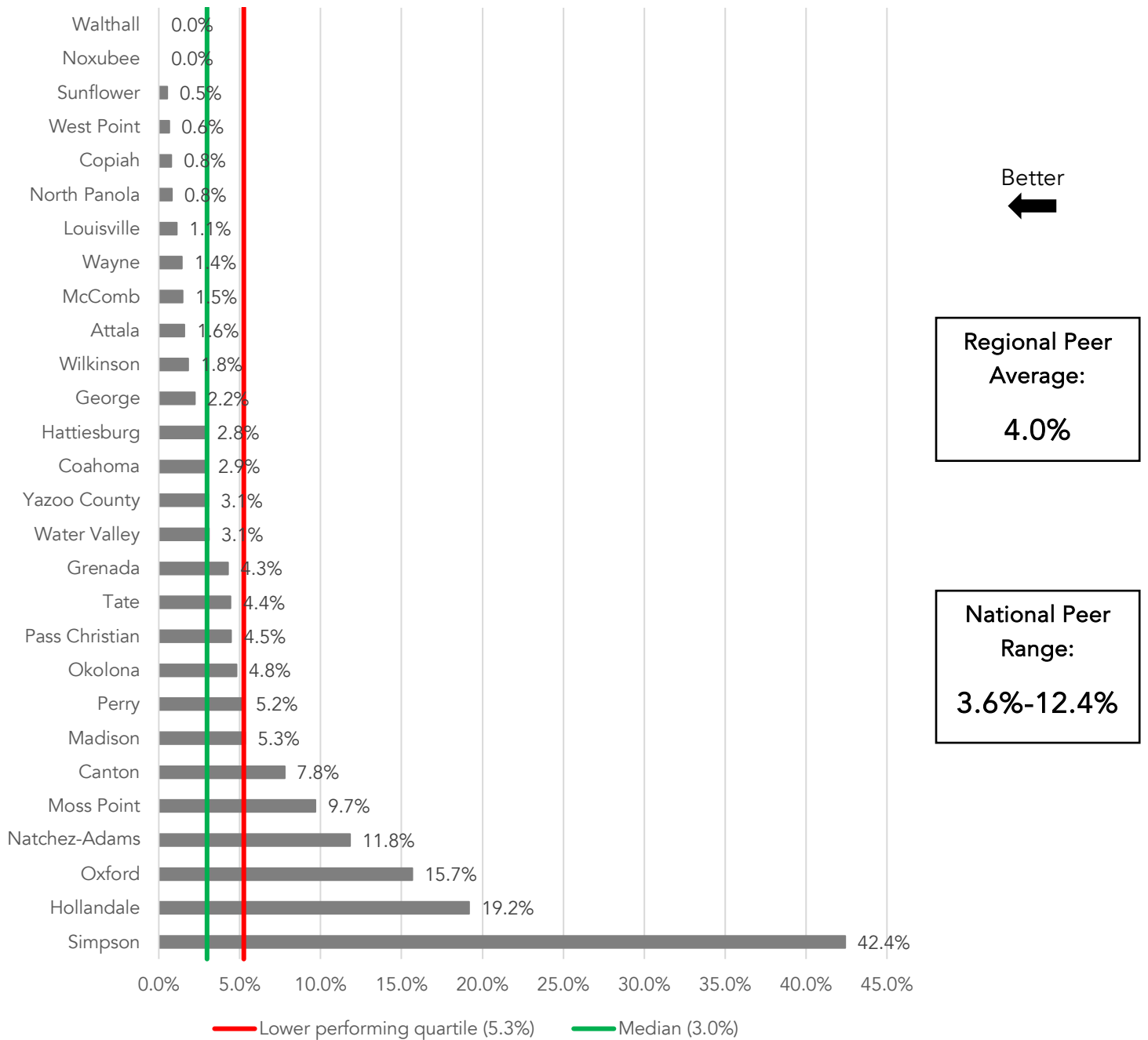
Paychecks Direct Deposit - Evaluates the extent to which direct deposit is utilized for employee paychecks. The use of direct deposit in payroll processes can significantly enhance automation levels and contribute to cost reduction. By eliminating the need for physical checks and manual distribution, direct deposit streamlines payment processing, reduces administrative tasks, and potentially minimizes associated expenses, highlighting the potential benefits of leveraging this method within school districts.

Workers' Compensation Cost per \$100,000 of Payroll spending - This is a metric utilized to assess the effectiveness of programs or initiatives aimed at lowering workers' compensation expenses. This measure quantifies the cost of workers' compensation relative to the payroll expenditure. By monitoring this key performance indicator, school districts can evaluate the success of their efforts in managing and reducing workers' compensation costs, thereby ensuring the implementation of effective strategies to promote workplace safety and mitigate risks.

Workers' Compensation Cost per Employee - This is a metric employed to assess the effectiveness of programs and initiatives aimed at managing workers' compensation costs. This measure calculates the cost of workers' compensation per individual employee. It serves multiple purposes, including evaluating the success of initiatives, monitoring trends over time, and benchmarking against other employers. By tracking this key performance indicator, school districts can gauge the impact of their programs and initiatives, identify areas for improvement, and compare their performance to industry standards and peers.

Exhibit 6: Ratio of Debt Service Costs to District Revenue

Total debt servicing costs are divided by total operating revenue.

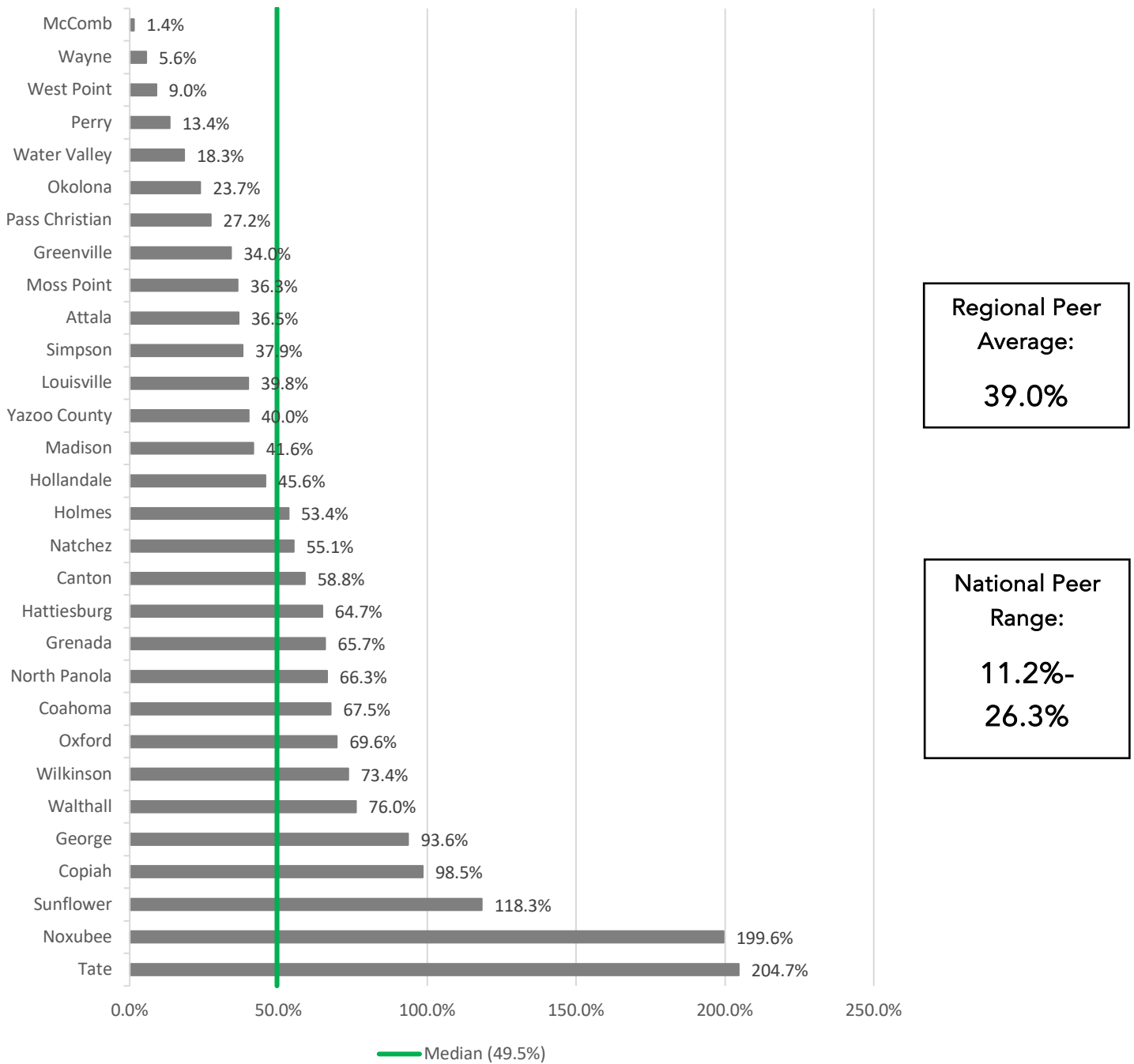


Note: Debt servicing costs were calculated by adding up the annual debt principal and the annual debt servicing costs that were paid for short-term and long-term borrowing for the 2021-22 school year.

Note: Greenville and Holmes data was not provided. Canton and Yazoo County provided annual debt service costs of \$0. West Point provided annual debt principal cost of \$0.

Exhibit 7: Fund Balance Ratio

Total fund balance, divided by total district operating expenditures.



Note: COVID-19 relief funds are included and can lead to fund balances that are above historical fund balance levels. Districts expect fund balances to return to historical levels after the expenditure of COVID-19 relief funds.

Exhibit 8: Expenditure Efficiency - Adopted Budget as a Percent of Actual

Total budgeted expenditures in the adopted budget are divided by total district operating expenditures.

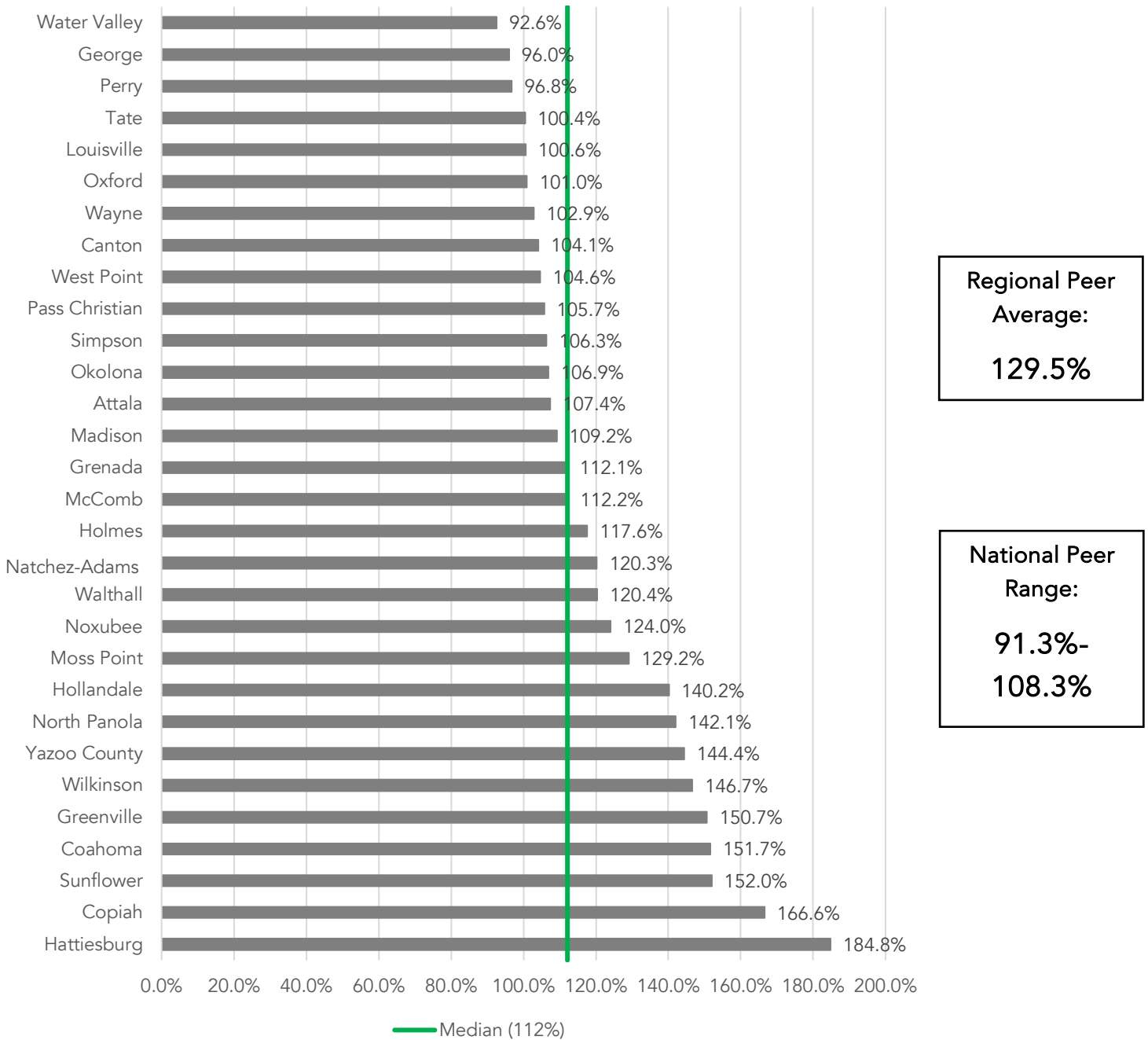
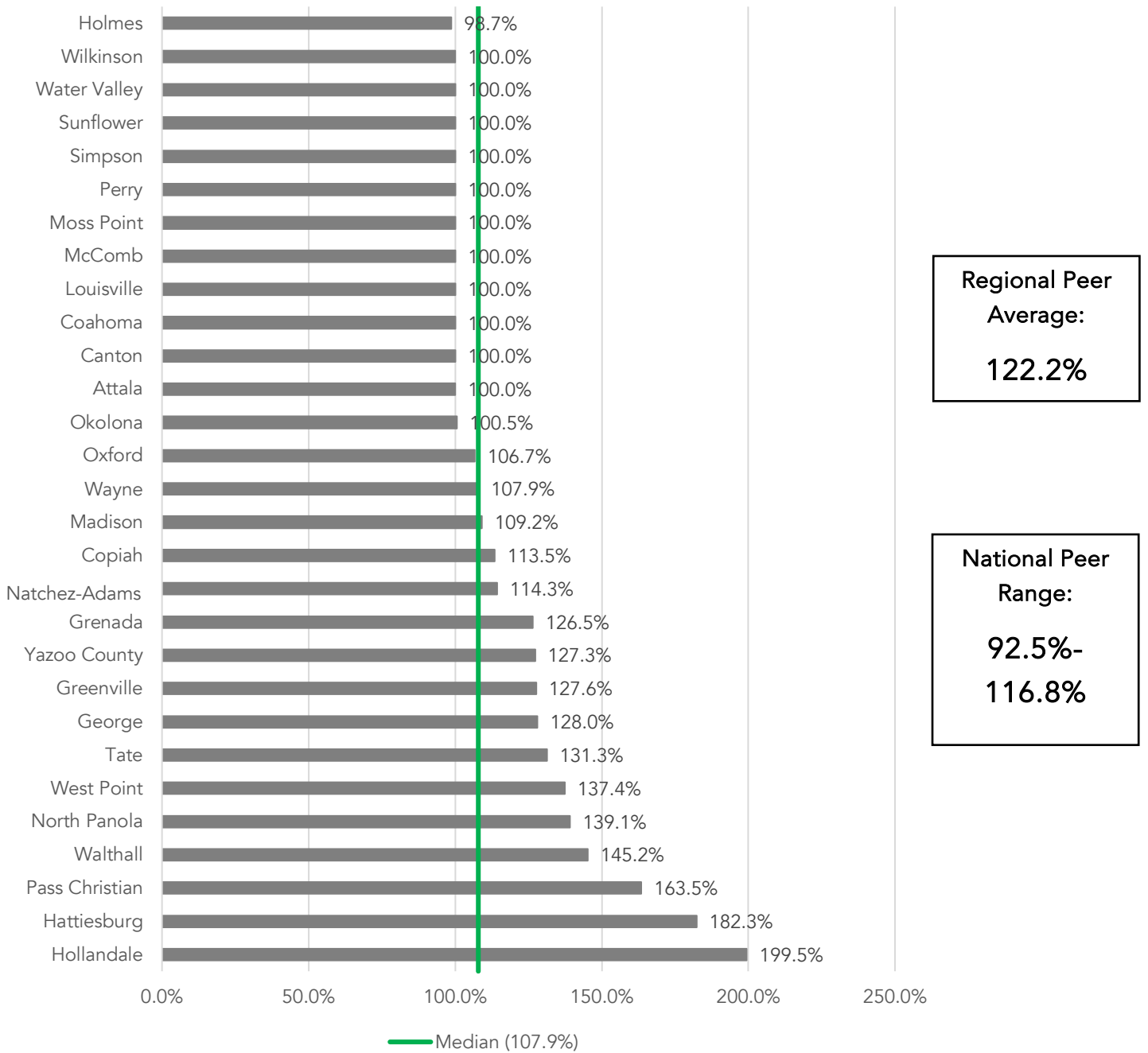


Exhibit 9: Expenditure Efficiency - Final Budget as a Percent of Actual

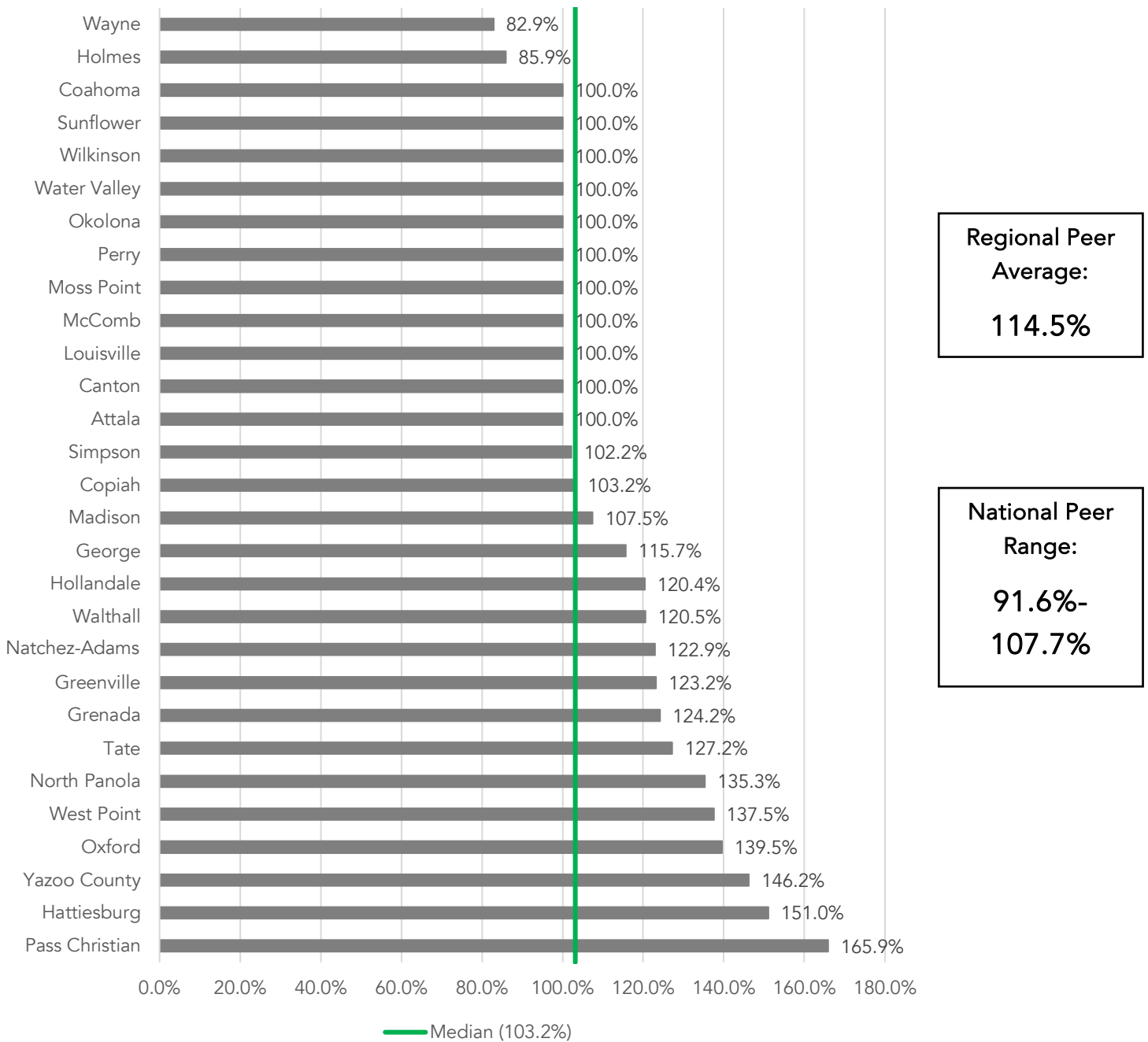
Total budgeted expenditures in the final budget are divided by total district operating expenditures.



Note: Noxubee data was not provided.

Exhibit 10: Revenue Efficiency – Final Budget as a Percent of Actual

Total budgeted revenue in the final budget, divided by total district operating revenue.



Note: Noxubee data not provided.

Exhibit 11: Paychecks Processed per FTE per Month

Total number of paychecks processed by the payroll department, divided by total number of payroll staff (FTEs), divided by 12 months.

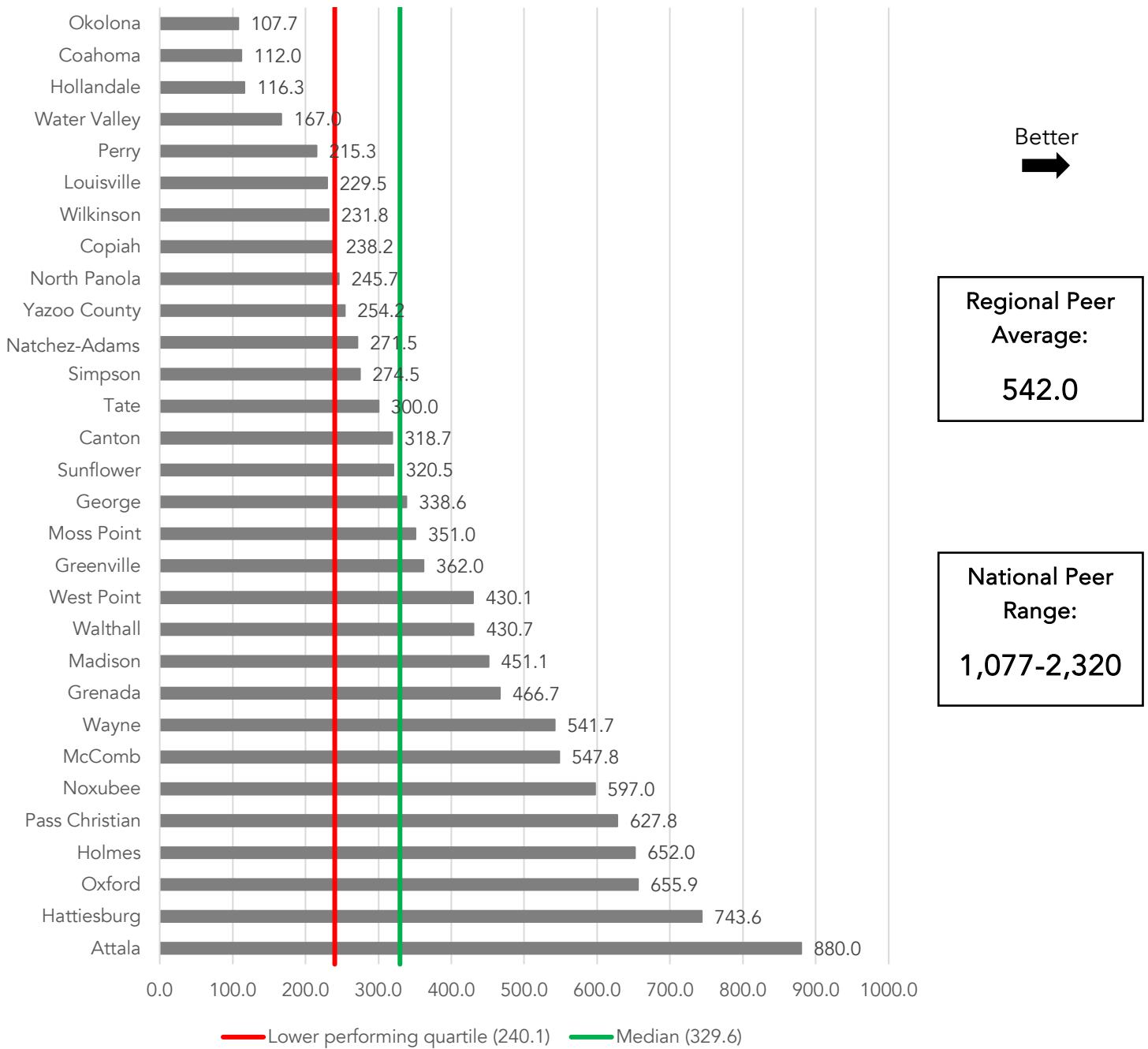
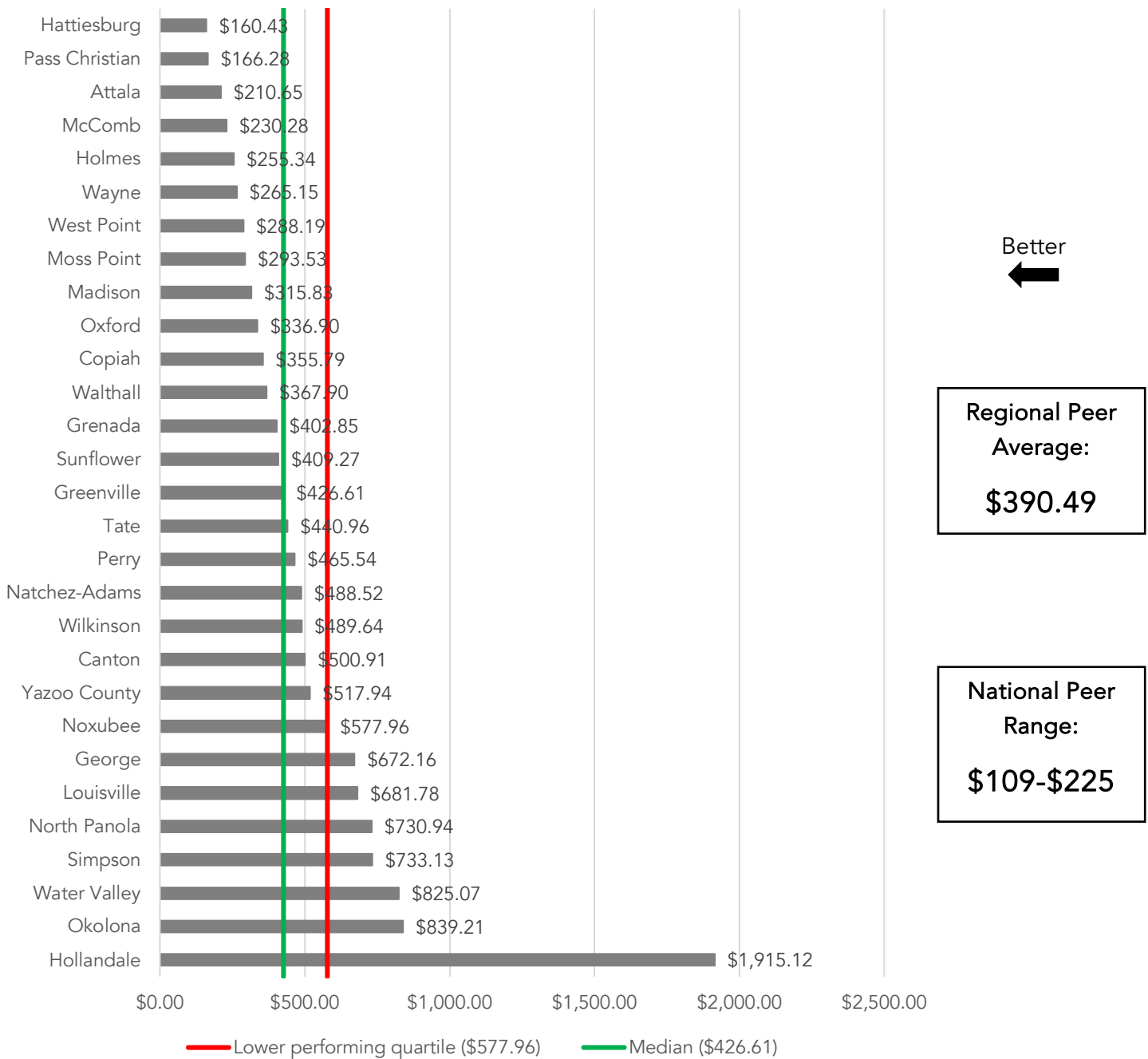


Exhibit 12: Payroll Department Costs per \$100,000 of Payroll

Total payroll personnel costs plus total payroll non-personnel costs, divided by per \$100,000 of district payroll spending.



Note: Coahoma provided an annual district payroll of \$10,367,123 and an annual actual expenditure of \$9,766,809 which is \$600,000 less than the annual district payroll provided. The assessment team attempted to verify and clarify the data, but a satisfactory response was not provided.

Exhibit 13: Payroll Cost per Paycheck

Total payroll personnel costs plus total payroll non-personnel costs, divided by the total number of payroll checks.

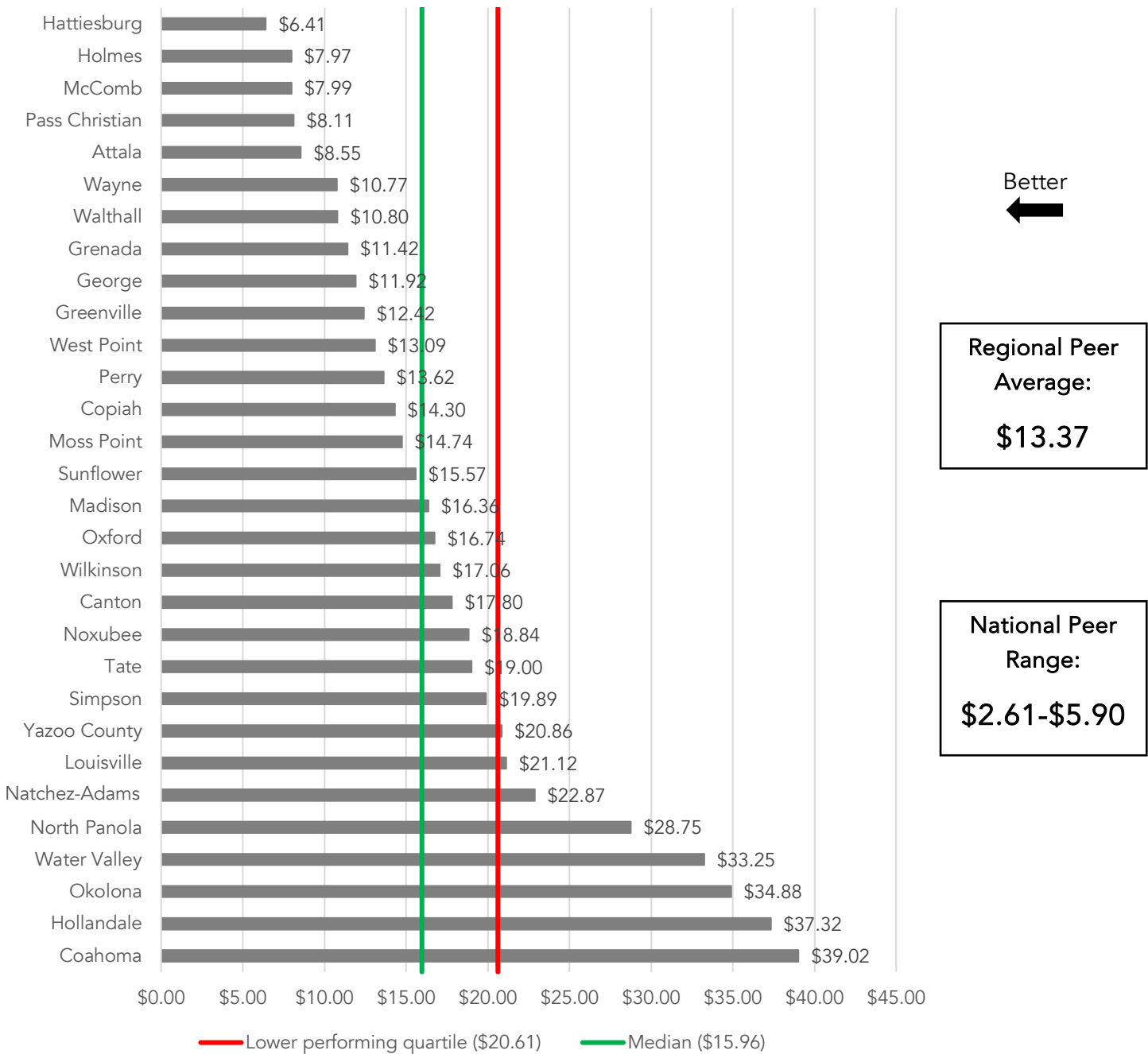
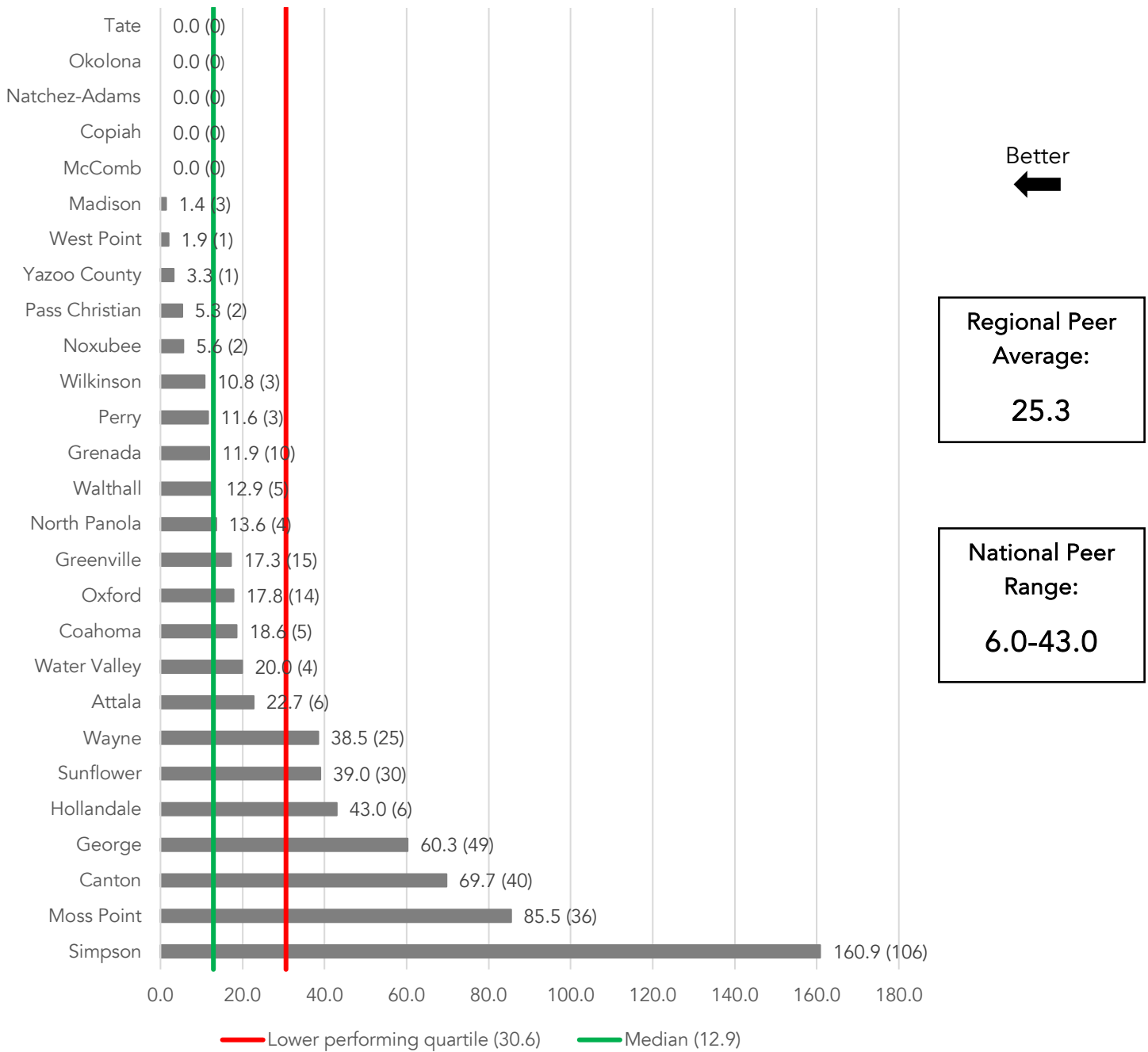


Exhibit 14: Paycheck Errors per 10,000 Paychecks Processed

The total number of paycheck errors, divided by per 10,000 paychecks handled by the payroll department.



Note: Hattiesburg, Holmes, and Louisville data was not tracked or not provided.

Exhibit 15: Paychecks Direct Deposit

Total number of paychecks paid through direct deposit, divided by the total number of paychecks issued.

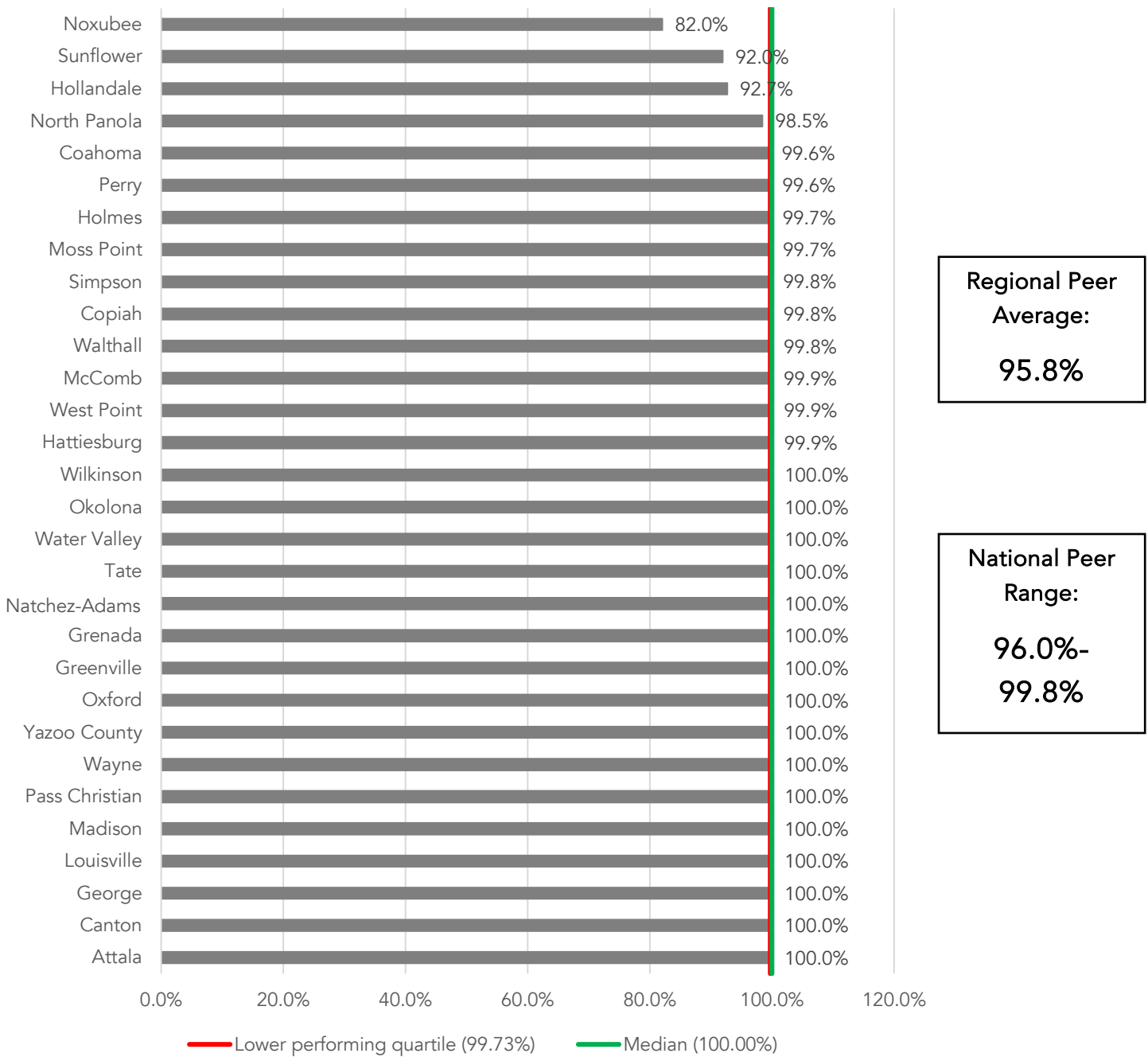


Exhibit 16: Workers' Compensation Cost per \$100,000 Payroll Spending

Total workers' compensation premium costs plus workers' compensation claims costs incurred plus total workers' compensation claims administration costs for the fiscal year, divided by \$100,000 of total payroll outlays.

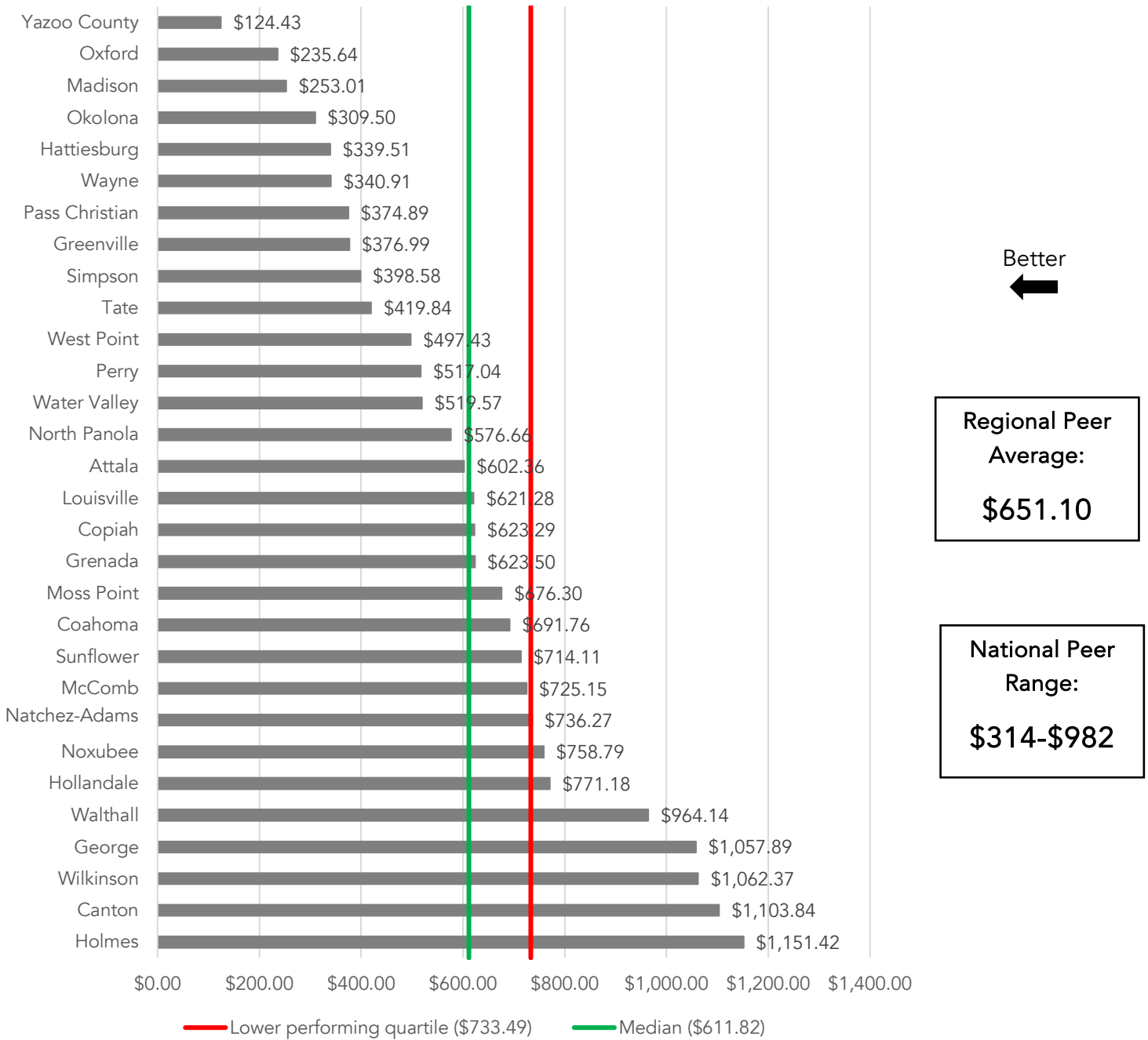
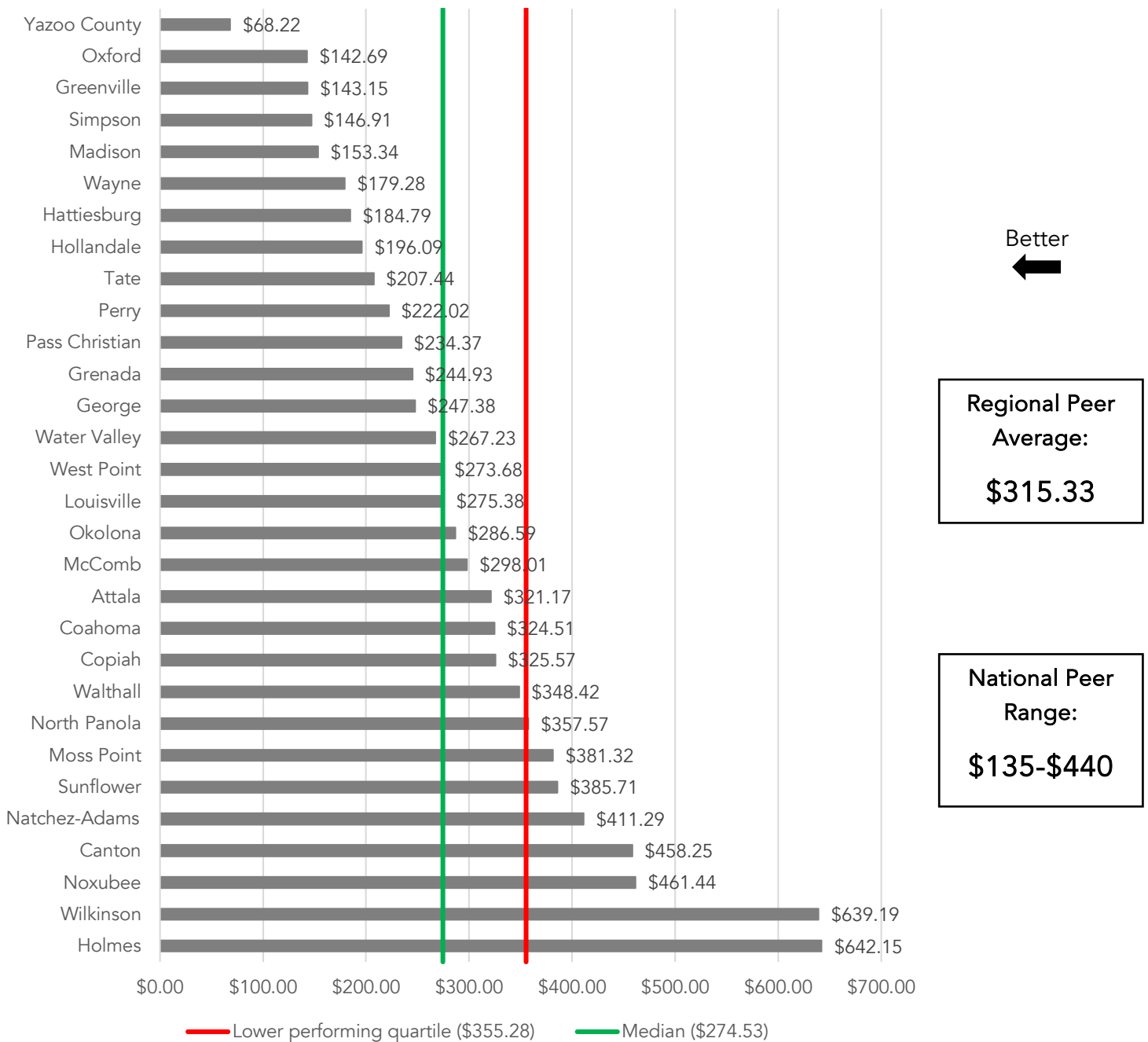


Exhibit 17: Workers' Compensation Cost per Employee

Total workers' compensation premium costs plus workers' compensation claims costs incurred plus total workers' compensation claims administration costs for the fiscal year, divided by the total number of district employees.



Supply Chain Benchmarking

Benchmarking is defined as the process of comparing and measuring different organizations' activities. When combined with key performance indicator comparisons, more insight can be gained to identify best practices and opportunities for improvement.

Supply chain benchmarks help clarify the school district's management of the accounts payable and procurement processes. Attention should be paid not only to each benchmark, but also to the overall optimal productivity represented through the relationship of benchmarks and key performance indicators.

Benchmarking factors for this assessment were limited to:

- Procurement methods and processes.

Benchmark information was received from 29 out of 30 districts. The supply chain department at Water Valley was unable to meet with the assessment team despite multiple attempts, and it did not respond to email inquiries regarding data follow-up. Consequently, its capacity to provide the necessary benchmarking data was impeded.

Exhibit 18: Supply Chain Benchmarks

Figure 18.1: Blanket Purchase Orders

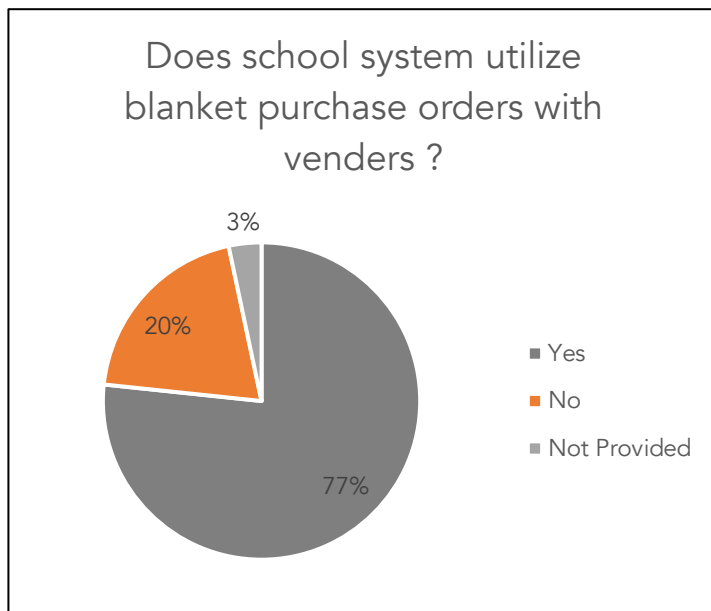


Figure 18.2: Purchasing Cards

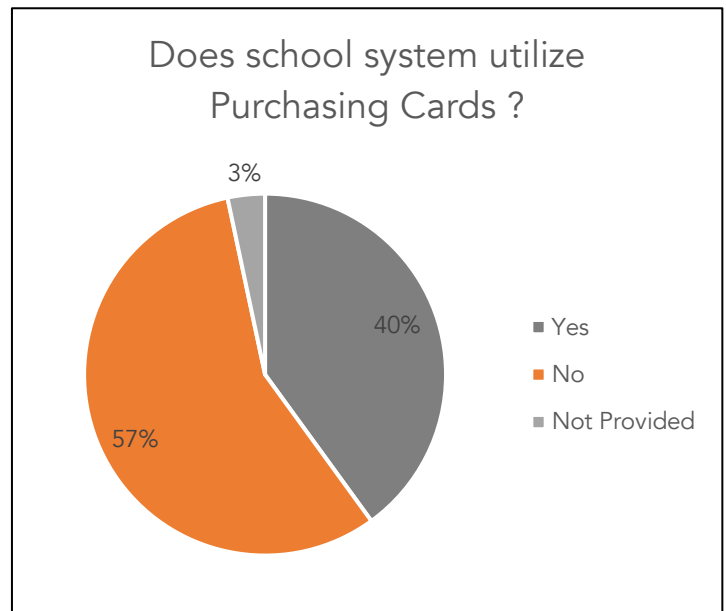
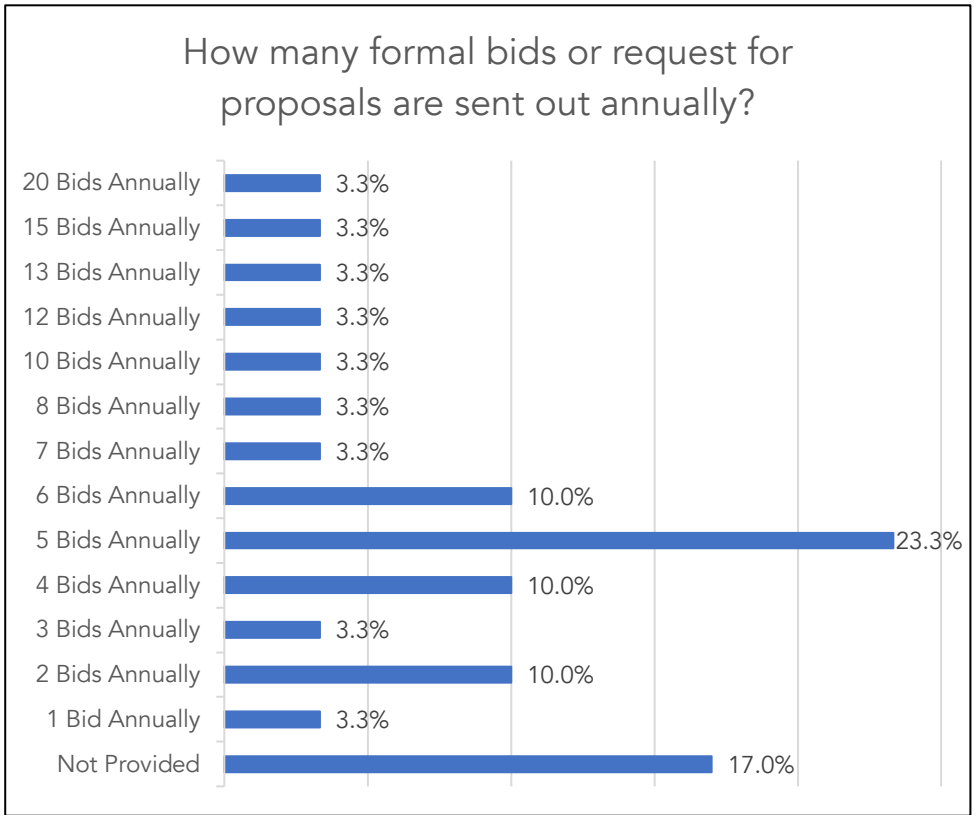


Figure 18.3: Formal Bids or Request for Proposals



Supply Chain Key Performance Indicators

Key performance indicators in the supply chain include an accounts payable focus on the cost of efficiency, productivity, and service quality of invoice processing and on improving the efficiency and effectiveness of procurement practices. It is important to consider all key performance indicators together, and the information is shown by the relationship of performance across all indicators. One indicator should not be viewed as an overall performance measure by itself.

It should be noted that the district's ability to act on potential opportunities for improvement may be limited by factors not considered for this review. The factors include, but are not limited to, things such as allocation of resources between departments/functions, access to potential vendors, and resource limitations. These factors will impact a district's ability to achieve any noted potential opportunities for improvement.

Factors that influence performance and can steer improvements include:

- Administrative policies and procedures;
- Level of automation;
- Existing business technology systems;
- Departmental and individual employee responsibilities and competencies;
- Performance management systems;
- Monitoring and reporting systems;
- Total dollar amount of invoices paid annually;
- Utilization of purchasing cards (P-cards);
- Procurement policies;
- Utilization of blanket purchase agreements; and,
- Number of highly complex procurements.

The following key performance indicators were reviewed:

Accounts Payable Cost per \$100,000 Revenue - This metric is used to evaluate the operational efficiency of the accounts payable department. This measure quantifies the cost associated with accounts payable processes relative to the revenue generated by the district. By monitoring this key performance indicator, school districts can assess the effectiveness of their accounts payable operations, identify opportunities for cost optimization, and ensure efficient management of financial transactions. It serves as a valuable tool for evaluating and improving the efficiency of the accounts payable department within the district.

Accounts Payable Cost per Invoice - This metric is utilized to determine the average cost associated with processing an invoice within the accounts payable department. This measure is widely recognized by organizations, including the Institute of management, as one of the primary metrics for benchmarking accounts payable operations. By tracking this key performance indicator, school districts can assess the efficiency of their invoice processing workflows, identify areas for cost reduction, and compare their performance to industry standards. It provides valuable insights into the operational effectiveness and resource utilization of the accounts payable department within the district.

Average Days to Process Invoices - This metric gauges the efficiency of the payment process. It quantifies the average number of days it takes for invoices to be processed and payments to be made. This key performance indicator is indicative of the effectiveness of the accounts payable function and the timeliness of financial transactions within the district. By monitoring and reducing the average days to process invoices, school districts can enhance operational efficiency, strengthen vendor relationships, and ensure timely payments.

Invoices Processed per FTE per Month - This measures the number of invoices processed by each full-time equivalent (FTE) employee in the accounts payable department monthly. It serves as a key driver of departmental costs, with lower processing rates typically associated with handling vendor invoices for smaller quantities of non-repetitive purchases. Conversely, higher processing rates often result from increased utilization of technology, such as online purchasing and invoice systems, for large-volume transactions with vendors.

Payments Voided - This measure reflects processing efficiencies and the level of accuracy in the accounts payable department. Voided checks are typically the outcome of duplicate payments or errors. A high percentage of duplicate payments may indicate a lack of controls or the need for cleaning master vendor files, which can create potential opportunities for fraud. Monitoring this key performance indicator helps identify areas for improvement and ensures tighter controls to reduce voided payments.

Purchasing card (P-card) Purchasing Ratio - This measures the utilization of purchasing cards as compared to traditional purchase orders in procurement activities. P-cards offer advantages such as shorter cycle times, decreased transaction costs, and increased flexibility. They allow procurement professionals to focus on more complex purchases, reduce the workload on accounts payable, and expedite the procurement process. Increased P-card spending can also generate higher rebate revenues to offset program management costs. However, proper oversight is necessary to prevent misuse and identify potential savings opportunities.

Procurement Costs per \$100,000 - This measure evaluates the indirect cost of the procurement function relative to the total revenue of the school district. It provides a measure of the administrative efficiency of the district's procurement operations. By monitoring this key performance indicator, districts can assess the cost-effectiveness of their procurement processes and identify areas for improvement.

Costs per Purchase Order - This measure, in conjunction with other indicators, allows districts to assess the cost-effectiveness of different procurement methods, such as P-card programs, ordering agreements, and leveraging consolidation requirements. It helps evaluate the cost-benefit ratio associated with various procurement approaches and informs decision-making to optimize procurement practices.

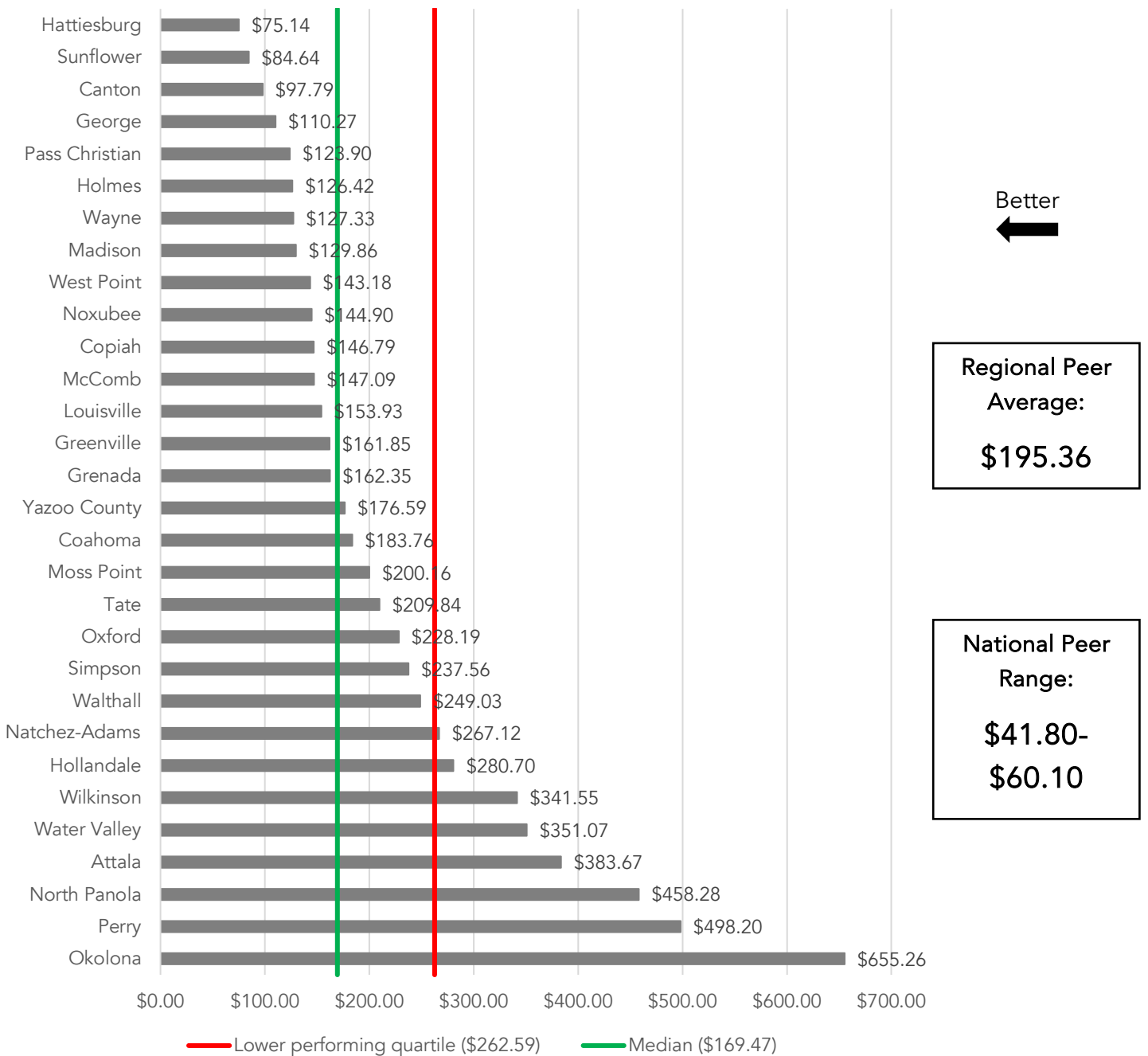
Procurement Savings Ratio - This measure compares the savings or "cost avoidance" resulting from centralized purchasing to the total procurement spend (excluding P-card spending). While it provides a limited view of savings, it is important in evaluating the return on investment for delegated purchasing authority and resource allocation toward professional procurement staff. This measure underscores the significance of achieving savings through efficient procurement processes.

Competitive Procurement Ratio - This measure emphasizes the importance of competition in maximizing procurement savings for the district, ensuring opportunities for vendors, maintaining integrity, and building confidence among stakeholders and taxpayers. It highlights the commitment to transparent and fair procurement practices while driving cost savings and delivering value for the district.

Warehouse Operating Expense Ratio - This measure evaluates the operational costs associated with maintaining a warehouse as an intermediate storage and distribution point. It prompts districts to regularly assess these expenses against other alternatives and changing market dynamics within the supply chain. By monitoring this ratio, districts can identify potential cost-saving opportunities and optimize their warehousing operations.

Exhibit 19: Accounts Payable Cost per \$100,000 Revenue

Total AP department personnel costs plus AP department non-personnel costs divided by per \$100,000 of total district operating revenue.



Note: Attala, Coahoma, McComb, Noxubee, Okolona, Oxford, Pass Christian, Perry, West Point, and Yazoo County provided an estimate FTE for accounts payable employees. This may cause accounts payable cost per \$100,000 of revenue to appear high or low based on the district's estimation. Therefore, districts should avoid relying heavily on measures that compare costs or performance based on staff count.

Exhibit 20: Accounts Payable Cost per Invoice

Total AP department personnel costs plus AP department non-personnel costs, divided by the total number of invoices handled by the AP department.

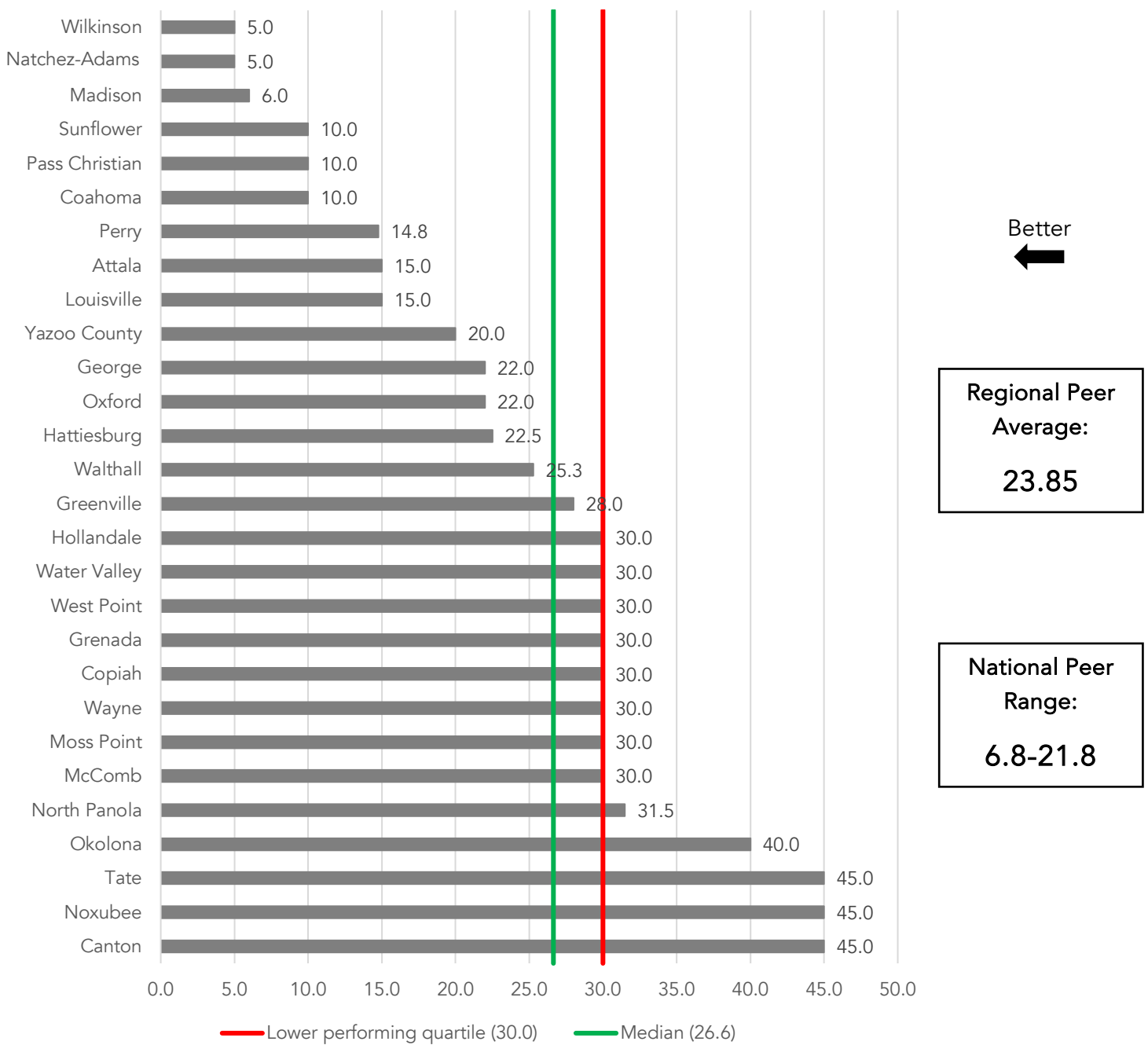


Note: Greenville data was not tracked.

Note: Attala, Coahoma, McComb, Noxubee, Okolona, Oxford, Pass Christian, Perry, West Point, and Yazoo County provided an estimate FTE for Accounts Payable employees. This may cause Accounts Payable Cost per Invoice to appear high or low based on the district's estimation. Districts should avoid relying heavily on measures that compare costs or performance based on staff count.

Exhibit 21: Average Days to Process Invoices

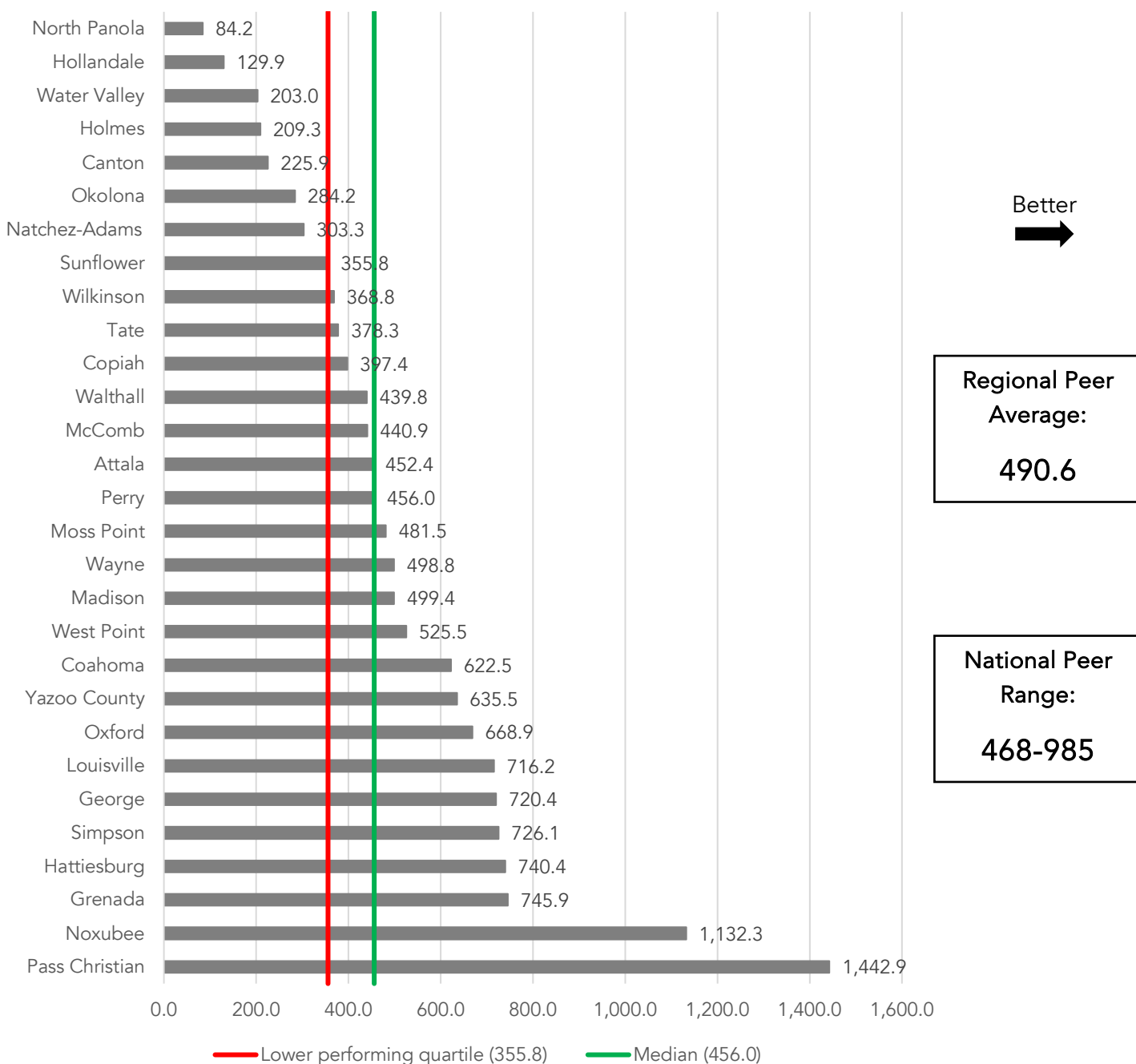
Aggregate number of days to process all AP invoices divided by the total number of invoices handled by the AP department.



Note: Holmes and Simpson data was not tracked.

Exhibit 22: Invoices Processed per FTE per Month

Total invoices handled by the AP department, divided by the total number of AP staff (FTEs), divided by 12 months.

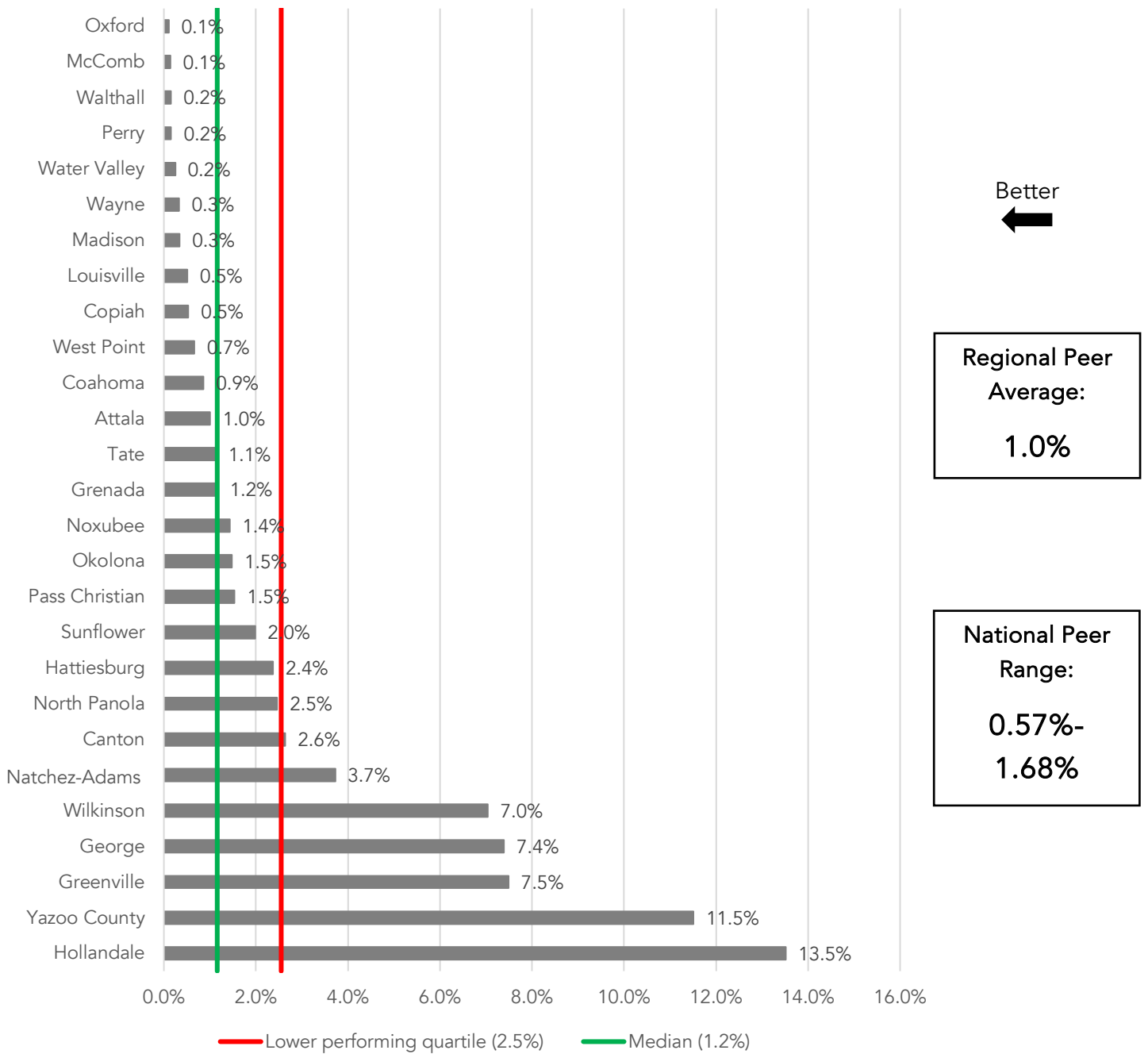


Note: Greenville data was not tracked.

Note: Attala, Coahoma, McComb, Noxubee, Okolona, Oxford, Pass Christian, Perry, West Point, and Yazoo County provided an estimate FTE for accounts payable employees. This may cause invoices processed per FTE per month to appear high or low based on the district's estimation. Therefore, districts should avoid relying heavily on measures that compare costs or performance based on staff count.

Exhibit 23: Payments Voided

Number of payments voided, divided by the total number of AP transactions (payments).

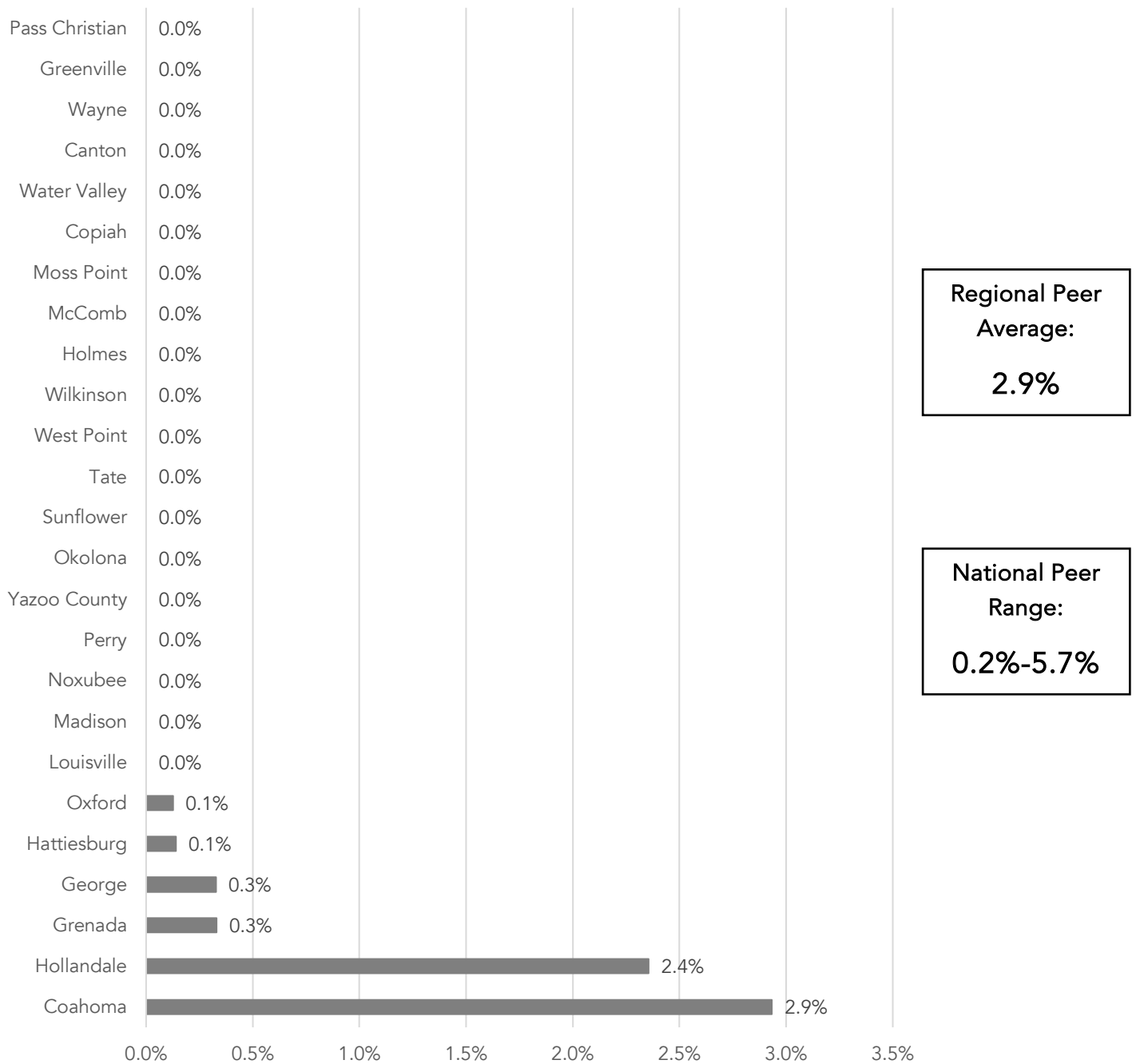


Note: Holmes and Simpson data was not tracked.

Note: Moss Point data was not verified.

Exhibit 24: Purchasing Card (P-card) Purchasing Ratio

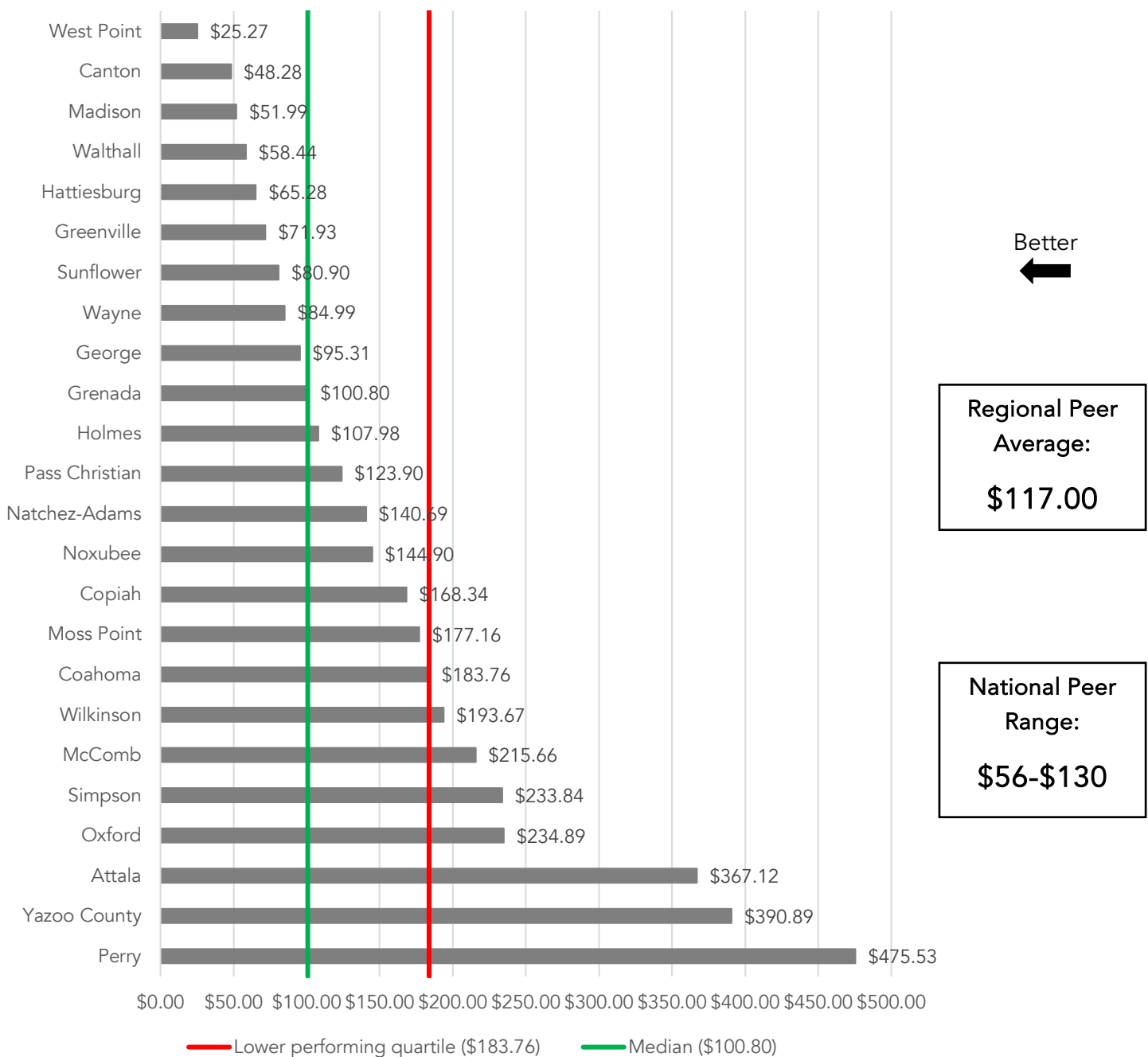
The total amount purchased using P- cards, divided by total procurement outlays (including P-card purchases).



Note: Attala, Natchez-Adams, North Panola, and Simpson data was not provided.

Exhibit 25: Procurement Costs per \$100,000

Total procurement department costs, divided by per \$100,000 of total district revenue.



Notes: Hollandale data was not provided. Louisville, North Panola, Okolona, Tate, and Water Valley do not have a dedicated procurement staff and were unable to estimate the FTEs for procurement. This caused procurement costs to be incalculable. Attala, Coahoma, Grenada, Noxubee, Oxford, Pass Christian, Perry, Simpson, Wayne, and West Point provided an estimate FTE for procurement employees. This may cause procurement costs per \$100,000 to appear high or low based on the district's estimation. Therefore, districts should avoid relying heavily on measures that compare costs or performance based on staff count.

Exhibit 26: Costs per Purchase Order

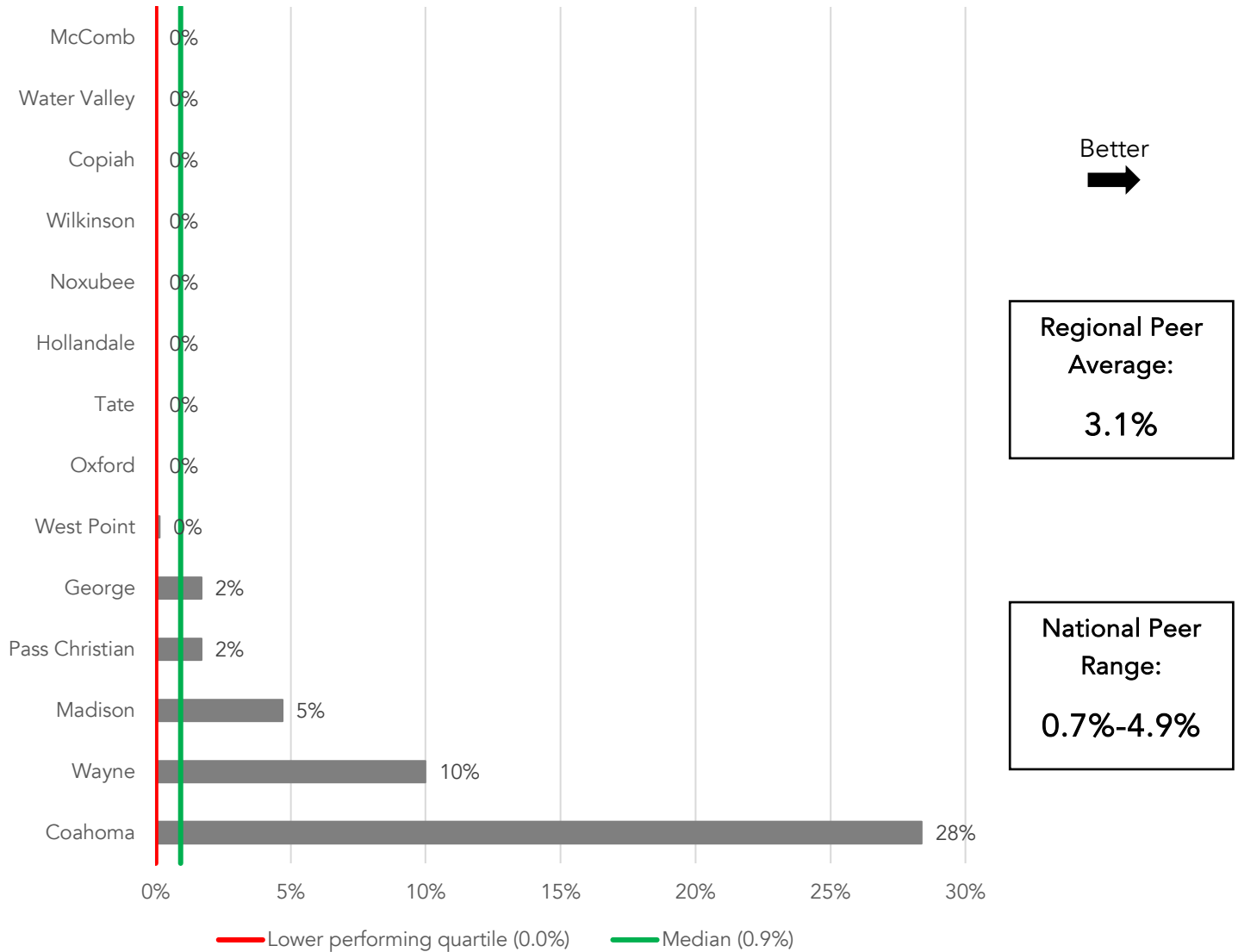
Total Purchasing department costs, divided by the total number of purchase orders processed by the Purchasing department, excluding P- card transactions and construction.



Notes: Hollandale data not tracked. Greenville and Wilkinson data could not be verified. Louisville, North Panola, Okolona, Tate, and Water Valley do not have a dedicated procurement staff and were unable to estimate the FTEs for procurement. This caused procurement costs to be incalculable. Attala, Coahoma, Grenada, Noxubee, Oxford, Pass Christian, Perry, Simpson, Wayne, and West Point provided an estimate FTE for Procurement employees. This may cause costs per Purchase Order to appear high or low based on the district's estimation. Districts should avoid relying heavily on measures that compare costs or performance based on staff count.

Exhibit 27: Procurement Savings Ratio

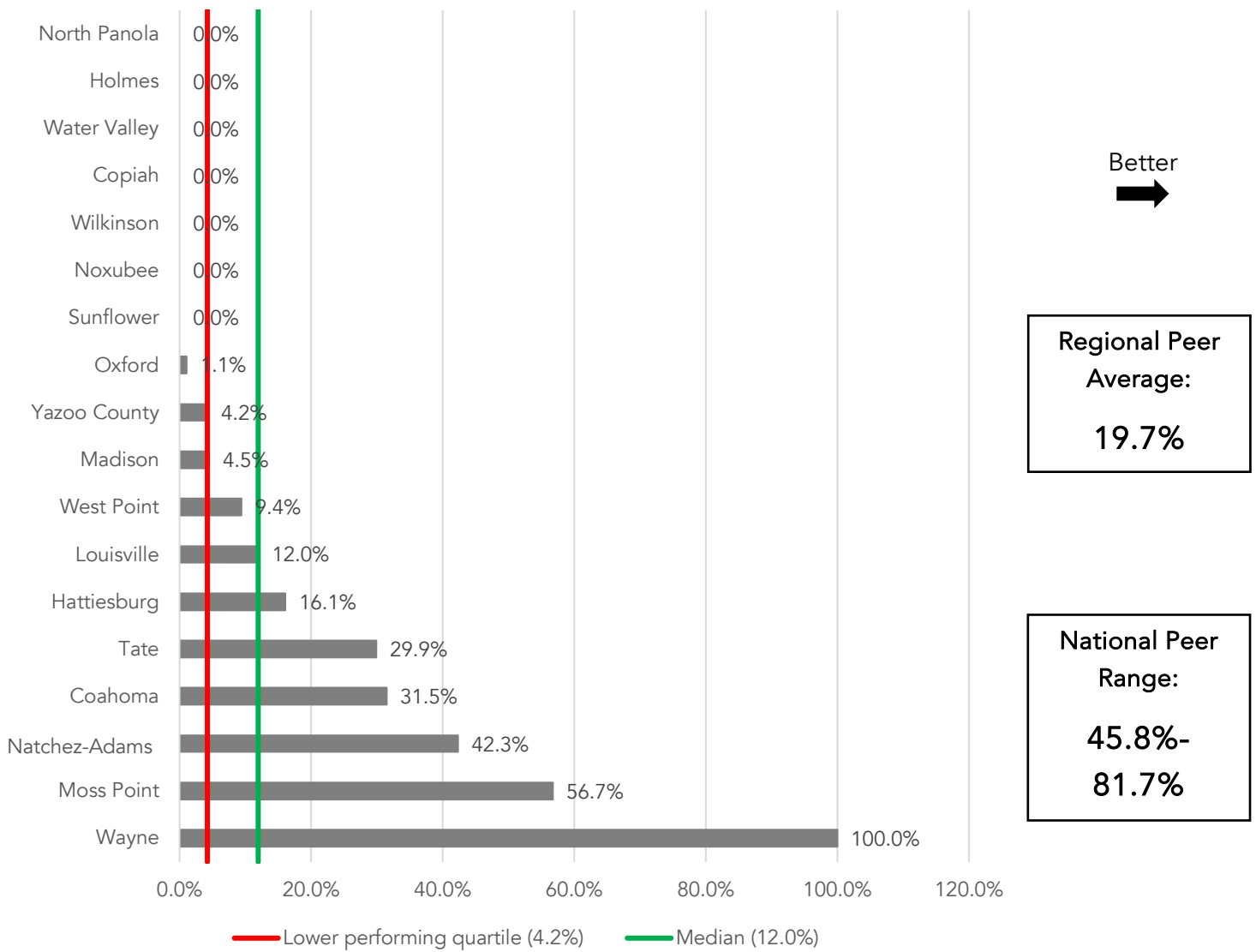
Total savings from Invitations for Bids, Requests for Proposals, and informal solicitations, divided by total procurement outlays (excluding P-cards and construction). These savings were calculated by comparing the highest received pricing to the lowest received awarded pricing for all items and services obtained through competitive procurement processes.



Data not provided		
Attala	Louisville	Perry
Canton	McComb	Simpson
Greenville	Moss Point	Sunflower
Grenada	Natchez-Adams	Walthall
Hattiesburg	North Panola	Yazoo County
Holmes	Okolona	

Exhibit 28: Competitive Procurement Ratio

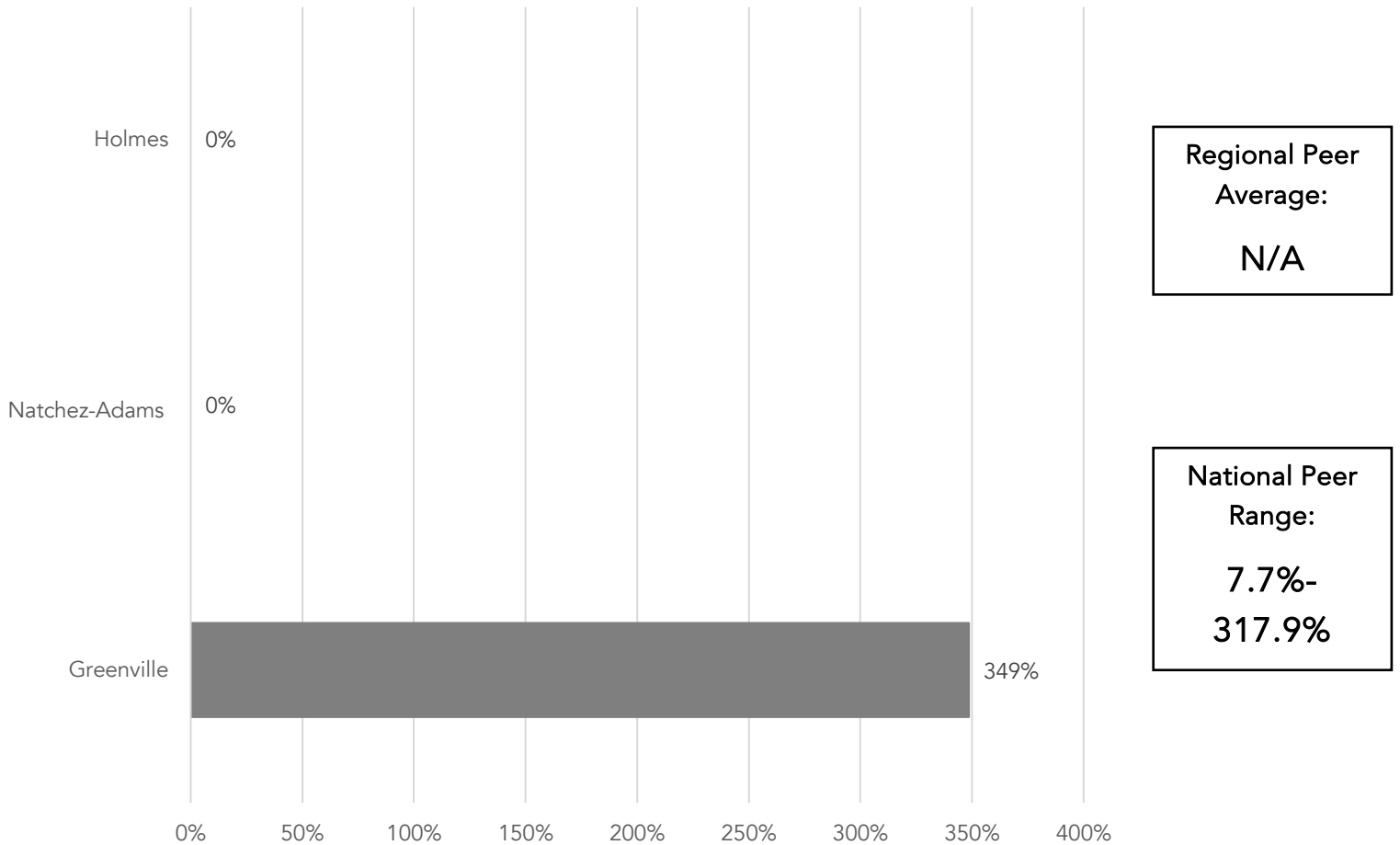
Total purchasing amount through competitive procurements, divided by total procurement outlays, total P-card purchasing, and total construction spending.



Data not provided		
Attala	Grenada	Pass Christian
Canton	Hollandale	Perry
George	McComb	Simpson
Greenville	Okolona	Walthall

Exhibit 29: Warehouse Operating Expense Ratio

Total operating expenses of all measured warehouses (including school/office supplies, textbooks, food service items, facility maintenance items, and transportation maintenance items), divided by total value of all issues/sales from the warehouse(s).



Districts without a Warehouse		
Attala	Madison	Simpson
Canton	McComb	Sunflower
Coahoma	Moss Point	Tate
Copiah	North Panola	Walthall
George	Noxubee	Water Valley
Grenada	Okolona	Wayne
Hattiesburg	Oxford	West Point
Hollandale	Pass Christian	Wilkinson
Louisville	Perry	Yazoo County

APPENDIX A

FINANCE

District Detailed Commendations, Observations, and Potential Opportunities

Finance: District Detailed Commendations, Observations, and Potential Opportunities

The regional peer average is based on data collected from Alabama, Tennessee, Mississippi, and Louisiana school districts. National peer ranges are taken from the Council of Great City Schools data.

Attala

The district has a low debt service costs to district revenue ratio of 1.6%, indicating minimal debt obligations compared to its revenue. This is well below the state median and other peer groups. However, this might suggest missed opportunities for necessary investments. To ensure quality education, the district should assess its current circumstances, facility needs, and financial goals and find a balance between debt obligations and available resources.

The district's Fund Balance Ratio is 36.5%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (107.4%), expenditure efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (100.0%). Budgets that closely align with actual performance are considered the most effective. When the budget accurately reflects spending, district leaders have better control, vision, and management capabilities. Indicators evaluating the effectiveness of the budgeting process showed that the district's performance in this regard was better than that of many peer districts.

The district employs various software systems to enhance internal processes, including electronic forms/workflow software, automated time and attendance management software, and substitute management software. The district runs 13 payrolls per year, and all paychecks are directly deposited.

Payroll costs, measured as costs per check (\$8.55) and payroll cost per \$100,000 in payroll spending (\$210.65), outperformed all peer groups reviewed. The number of paychecks processed per full-time equivalent employee (880) was the highest of all reviewed districts and higher than the regional peer average. Although the district had a higher number of paycheck errors per 10,000 processed (22.7) compared to the median of similar districts, these errors were minimal, totaling only six actual errors.

Workers' compensation costs exhibited mixed performance. Costs per \$100,000 of payroll spending (\$602.36) were lower than the state median and the regional peer average. However, costs per employee (\$321.17) were higher than the state median and the regional peer average. If the district could reduce its workers' compensation costs to align with the state median, it could potentially achieve an annual cost reduction of \$1,174 to \$9,374.

Canton

The district's debt service costs to revenue ratio is 7.8%, surpassing the state median and the regional peer average but remaining within the range of national peers. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests a significant portion of the school system's income is dedicated to covering debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

In Canton's case, the district's higher ratio aligns with ongoing construction activities aimed at investing in facilities for students. However, it is crucial to consider additional factors beyond the debt-to-revenue ratio when evaluating a school system's financial health. One such factor is the fund balance ratio, which stands at 58.8% for the district. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances observed may be influenced by COVID-19 relief efforts.

The combined metrics suggest that the district is currently financially stable, which is in line with its objective of ensuring the long-term success of its educational programs. However, the district should continuously monitor these financial measures and make any necessary adjustments over time to maintain its stability and support its future goals.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (104.1%), expenditure efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (100.0%). Budgets that closely align with actual performance are considered the most effective. When the budget accurately reflects spending, district leaders have better control, vision, and management capabilities. Indicators evaluating the effectiveness of the budgeting process showed that the district's performance in this regard was better than that of many peer districts.

The district employs various software systems such as automated time and attendance management software, and substitute management software.

The district has 1.5 FTE's responsible for payroll processing. The district processes approximately 5,736 payroll payouts annually. The district runs 15 payrolls per year, and all paychecks are directly deposited. Payroll costs, measured as costs per check (\$17.80) and payroll cost per \$100,000 in payroll spending (\$500.91), were both higher than the state median and the regional peer averages. The number of paychecks processed per full-time equivalent employee (318.7) was below the state median and the regional peer average. Also, the district had a higher number of paycheck errors per 10,000 processed (69.7) compared to the state median. There was a total of 40 errors made during the year. The district should review current payroll processes for opportunities to improve efficiency and effectiveness. If the district aligned its performance with the state median, it could see an annual reduction between \$10,554 and \$19,674.

Workers' compensation costs as measured by costs per \$100,000 of payroll spending (\$1,103.84) and costs per employee (\$458.25) were higher than the state median and regional peer average. The district's cost per \$100,000 of payroll spending was the second highest of all reviewed districts. The cost per employee was the fourth highest of all reviewed districts. If the district could reduce its workers' compensation costs to align with the state median, it could potentially achieve an annual cost reduction of \$70,419 to \$90,206.

Coahoma

The district's debt service costs to district revenue ratio is 2.9%, indicating minimal debt obligations compared to its revenue. This is below the state median and regional peer average; a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience. To ensure quality education, the district should evaluate its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

Additionally, the district's Fund Balance Ratio is 67.5%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (151.7%), expenditures efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (100.0%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. For the districts reviewed, the median for the adopted budget as a percent of actual expenditures was 112%, meaning that half of the districts' adopted budgets exceeded actual expenditures by 12%. In addition, the median for the final

budget as a percent of actual revenue was 103.2%, meaning that half of the districts' final budgeted revenue exceeded actual revenue by 3.2%.

The district employs a self-service employee portal but does not utilize other software systems to enhance internal processes, including electronic forms/workflow software, automated time and attendance management software, and substitute management software.

The district has two full-time staff members handling payroll processing for approximately 2,676 payouts annually. The district runs 12 payrolls annually, and paychecks are mostly directly deposited (99.6%); some ACH² payments were returned, necessitating physical checks. The district's payroll costs per check (\$39.02) are the highest of all reviewed districts. Additionally, the number of paychecks processed per full-time equivalent employee (112) is below the state median and regional peer average. The district had a higher number of paycheck errors than the state median, totaling five. The district should review its processes for opportunities to improve efficiency and effectiveness. Aligning performance with peers could lead to annual savings ranging from \$61,709 to \$68,639.

Coahoma had the highest payroll costs per check of all reviewed districts.

Workers' compensation costs were higher than the state median and the regional peer average when measured per \$100,000 of payroll spending (\$691.76) and employee (\$324.51). If the district could reduce its workers' compensation costs to align with the state median, it could potentially achieve an annual cost reduction of \$2,028 to \$11,045.

Copiah

The district has little debt service costs, resulting in a debt service costs to district revenue ratio of 0.8%. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

The district's Fund Balance Ratio is 98.5%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

The district employs some software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, and substitute management software.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (166.6%), expenditure efficiency - final budget as a percent of actual (113.5%), and revenue efficiency - final budget as a percent of actual (103.2%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. For the districts reviewed, the median for the adopted budget as a percent of actual expenditures was 112%, meaning that half of the districts' adopted budgets exceeded actual expenditures by 12%. In addition, the median for the final budget as a percent of actual revenue was 103.2%, meaning that half of the districts' final budgeted revenue exceeded actual revenue by 3.2%. The district should review its budgeting process to align the initially planned and final budget outcomes effectively.

The district employs two full-time staff members to manage payroll processing for approximately 4,288 payouts each year. There are 13 payrolls conducted annually, with 99.8% of paychecks being directly deposited. The district's payroll costs per \$100,000 in payroll

Copiah had zero paycheck errors.

² ACH is an electronic fund transfer made between banks and credit unions across what is called the Automated Clearing House network. ACH is used for all kinds of fund transfer transactions, including direct deposit of paychecks and monthly debits for routine payments.

expenditure (\$355.79) were lower than the state median and regional peer average. The district's payroll costs per check (\$14.30) were lower than the state median but higher than the regional peer average. The number of paychecks processed per full-time equivalent employee (238.2) was lower than the state median, regional peer average, and national peer range. Based on the number of staff members and the low number of paychecks being processed, the district only had two paycheck errors. The district should review the current payroll process and determine if improvements can be made to increase overall process efficiency.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$623.29) were higher than the state median and below the regional peer average. However, workers' compensation costs per employee (\$325.57), were higher than the state median and the regional peer average. If the district could reduce its workers' compensation costs to align with the state median, it could potentially achieve an annual cost reduction of \$3,379 to \$16,843.

George

The district's debt service costs to district revenue ratio is 2.2%, indicating minimal debt obligations compared to its revenue. This is below the state median and peer groups, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience. To ensure quality education, the district should evaluate its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

Additionally, the district's Fund Balance Ratio is 93.6%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (96.0%), expenditure efficiency - final budget as a percent of actual (128%), and revenue efficiency - final budget as a percent of actual (115.7%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. For the districts reviewed, the median for the adopted budget as a percent of actual expenditures was 112%, meaning that half of the districts' adopted budgets exceeded actual expenditures by 12%. In addition, the median for the final budget as a percent of actual revenue was 103.2%, meaning that half of the districts' final budgeted revenue exceeded actual revenue by 3.2%. The district should review its budgeting process to effectively align the initially planned and final budget outcomes.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, substitute management software, and a self-service employee benefits portal.

The district has two full-time staff members handling payroll processing for approximately 8,126 payouts annually. The district runs 12 payrolls annually, and all paychecks are directly deposited. The district's payroll costs per check (\$11.92) were below the state median and the regional peer average. Payroll costs per \$100,000 in payroll spending (\$672.16) were higher than the median or average of all comparative peer groups. Additionally, the number of paychecks processed per full-time equivalent employee (338.6) was higher (i.e., better) than the state median. The paycheck errors per 10,000 processed checks were 60.3 (49 paycheck errors). This was the fourth highest ratio of all reviewed districts. Errors were related to ACH returns. The district should review its processes for opportunities to eliminate future errors.

Workers' compensation costs exhibited mixed performance. Costs per \$100,000 of payroll spending (\$1,057.89) were significantly higher than the state median and regional peer average. However, costs per employee (\$247.38) were lower than the state median and the regional peer average. If the district could reduce its workers' compensation costs to align with the state median, it could potentially achieve an annual cost reduction of \$58,594 to \$64,252.

Greenville

The district did not report its debt service costs, resulting in the assessment team's inability to calculate the debt service costs to district revenue ratio. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience. The district should track debt service costs and plan appropriately each year.

Additionally, the district's Fund Balance Ratio is 34.0%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (150.7%), expenditure efficiency - final budget as a percentage of actual (127.6%), and revenue efficiency - final budget as a percentage of actual (123.2%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the final outcomes.

The district employs electronic forms, workflow tools, and automated time and attendance management systems.

The district has two full-time staff members handling payroll processing for approximately 8,689 payouts annually. The district runs 13 annual payrolls, and paychecks are all directly deposited. The district's payroll costs measured per check (\$12.42) and per \$100,000 in payroll spending (\$426.61) were below the state median. Additionally, the number of paychecks processed per full-time equivalent employee (362.0) was above the state median. The district had 15 paycheck errors calculated out to be paycheck errors per 10,000 paychecks processed ratio of 17.3. This was higher than the state median and below the regional peer average. While these performance measures indicate that the district's payroll function performs efficiently, it is recommended that the district focus on reducing the number of paycheck errors.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$376.99) and costs per employee (\$143.15), were both lower than the respective state medians and the regional peer averages.

Grenada

The district's debt service costs to district revenue ratio is 4.3%, higher than the state median and regional peer average. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 65.7%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (112.1%), expenditure efficiency - final budget as a percentage of actual (126.5%), and revenue efficiency - final budget as a percentage of actual (124.2%). The most efficient budgets demonstrate a close alignment

between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district employs a self-service employee portal and automated time and attendance management software.

The district has 1.5 FTE's handling payroll processing for approximately 8,400 payouts annually. The district did not provide the number of annual payrolls. Paychecks are all directly deposited (100%). The district's payroll costs measured per check (\$11.42) were below the state median and the regional peer average. The district's payroll costs measured per \$100,000 in payroll spending (\$402.85) were below the state median and above the regional peer average. Additionally, the number of paychecks processed per full-time equivalent employee (466.7) was above the state median. The district had ten paycheck errors. The above performance measures indicate that the district's payroll function performs effectively and efficiently.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$623.50), were above the state median and below the regional peer average. Workers' compensation costs per employee (\$244.93) were lower than the state median and below the regional peer average.

Hattiesburg

The district's debt service costs to district revenue ratio is 2.8%, indicating minimal debt obligations compared to its revenue. This is below the state median and regional peer averages; a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience. To ensure quality education, the district should evaluate its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

Additionally, the district's Fund Balance Ratio is 64.7%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Hattiesburg had the highest adopted budget as a percentage of actual expenditures of all reviewed districts.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (184.8%), expenditure efficiency - final budget as a percent of actual (182.3%), and revenue efficiency - final budget as a percent of actual (151.0%). The adopted budget as a percent of actual was the

highest of all reviewed districts. The following two measurements, expenditures and revenues final budget as a percent of actual, were the second highest of all reviewed districts. The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. For the districts reviewed, the median for the adopted budget as a percent of actual expenditures was 112%, meaning that half of the districts' adopted budgets exceeded actual expenditures by 12%. In addition, the median for the final budget as a percent of actual revenue was 103.2%, meaning that half of the districts' final budgeted revenue exceeded actual revenue by 3.2%. The district should review its budgeting process to effectively align the initially planned and final budget outcomes more closely.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, substitute management software, and a self-service employee benefits portal.

The district has one full-time staff member handling payroll processing for approximately 8,923 payouts annually. The district runs 24 annual payrolls, and paychecks are mostly directly deposited (99.9%). The district's payroll costs measured per check (\$6.41) and per \$100,000 in payroll spending (\$160.43) were the lowest of all reviewed districts and were significantly below the regional peer averages. Additionally, the number of paychecks processed per full-time equivalent employee (743.6) was the second highest of all reviewed districts and significantly higher than the regional peer average. This indicates that the district's payroll function performs efficiently. However, the district did not track payroll errors. It is recommended that the district begin to track payroll errors to help understand opportunities for process improvements when errors arise.

Hattiesburg had the lowest payroll costs per \$100,000 of payroll and per paycheck of all reviewed districts.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$339.51) and costs per employee (\$184.79), were both lower than the state median and the regional peer average.

Hollandale

The district's debt service costs to district revenue ratio is 19.2%, significantly higher than the state median and the second highest of all reviewed districts. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio was 45.6%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Hollandale had the highest final budget as a percent of actual expenditures and the highest payroll costs per \$100,000 of payroll of all reviewed districts.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (140.2%), expenditure efficiency - final budget as a percentage of actual (199.5%), and revenue efficiency - final budget as a percentage of actual (120.4%). The most efficient budgets demonstrate a close alignment between projected and actual

performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district employs electronic forms and workflow tools, and automated time and attendance management systems.

The district has one full-time staff member handling payroll processing for approximately 1,396 payouts annually. The district runs 12 payrolls annually, and 92.7% of paychecks are directly deposited. The district's payroll costs per check (\$37.32) are the second highest of all reviewed districts, and the cost per \$100,000 of payroll (\$1,915.12) is the highest of all reviewed districts. Additionally, the number of paychecks processed per full-time equivalent employee (116.3) is below the state median and the regional peer average. The district also had a higher number of paycheck errors compared to similar districts, totaling six. The district should review its processes for opportunities to improve efficiency and effectiveness. Aligning performance with peers could lead to annual savings ranging from \$29,818 to \$33,434.

Workers' compensation costs were higher than the state median and the regional peer average when measured per \$100,000 of payroll spending (\$771.18). When measured per employee (\$196.09) the costs were below the state median and the regional peer average.

Holmes

Due to the district's failure to provide information on debt service costs, the assessment team could not calculate the ratio of debt service costs to district revenue. This ratio is important as it represents the proportion of revenue that is allocated to servicing debt obligations, such as interest payments on loans or bonds, in relation to the overall revenue generated by the school system. A higher ratio indicates that a significant portion of the school system's income is used to cover debt payments, which could limit the availability of funds for critical purposes such as educational programs, facility maintenance, teacher salaries, and student resources. On the other hand, a lower ratio may suggest missed opportunities for necessary investments in infrastructure improvements or initiatives that could enhance the educational experience. Therefore, the district needs to conduct a thorough review of its debt service costs.

Furthermore, the district's Fund Balance Ratio was 53.4%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (117.6%), expenditure efficiency - final budget as a percentage of actual (98.7%), and revenue efficiency - final budget as a percentage of actual (85.9%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

Holmes had the lowest final budget as a percent of actual expenditures of all reviewed districts.

The district employs one full-time staff member who is responsible for payroll processing. Annually, the district processes approximately 7,824 payroll payouts. The district makes use of an automated time and attendance management system. The district did not provide the number of payrolls processed each year. Most paychecks (99.7%) are directly deposited. Compared to all reviewed districts, the district's payroll costs per check (\$7.97) were the second lowest, indicating relatively efficient management. Regarding payroll costs per \$100,000 in payroll spending (\$255.34), the district ranks fifth lowest of all reviewed districts, showcasing cost effectiveness. The district performs well regarding the number of paychecks processed per full-time equivalent employee, averaging 652, surpassing the state median and the regional peer average. The district does not track payroll errors. While the district should monitor payroll errors, the above metrics suggest that the district's payroll functions are efficient.

Holmes had the highest workers' compensation cost per \$100,000 of payroll spending and per employee of all reviewed districts.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$1,151.24), were the highest of all reviewed districts. Costs measured per employee (\$642.15) were also the highest of all reviewed districts. If the district could reduce its workers' compensation costs to align with the state median, it could potentially achieve an annual cost reduction of \$143,147 to \$161,017.

Louisville

The district has a low debt service costs to district revenue ratio of 1.1%, indicating minimal debt obligations compared to its revenue. This is well below the state median and regional average. However, this might suggest missed opportunities for necessary investments. To ensure quality education, the district should assess its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

The district's Fund Balance Ratio is 39.8%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource

allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (100.6%), expenditure efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (100.0%). Budgets that closely align with actual performance are considered the most effective. When the budget accurately reflects spending, district leaders have better control, vision, and management capabilities. Indicators evaluating the effectiveness of the budgeting process showed that the district's performance in this regard was better than that of many peer districts.

The district employs automated time and attendance management software and a self-service employee portal.

The district has two full-time staff members responsible for payroll processing. The district processes approximately 5,508 payroll payouts annually. The district runs 12 payrolls annually, and all paychecks are directly deposited. Payroll costs, measured as costs per check (\$21.12) and payroll cost per \$100,000 in payroll spending (\$681.78), were both higher than the state median and the regional peer average. The number of paychecks processed per full-time equivalent employee (229.5) was below the state median, regional peer average, and national peer range. The district did not track payroll errors. The district should review current payroll processes for opportunities to improve efficiency and effectiveness. If the district could bring performance in line with peers, the district could see an annual reduction between \$28,421 and \$42,687.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$621.28) and costs per employee (\$275.38), aligned with the state median and were below the regional peer average.

Madison

The district's debt service costs to district revenue ratio is 5.3%, significantly higher than the state median and regional peer average. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 41.6%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (109.2%), expenditure efficiency - final budget as a percent of actual (109.2%), and revenue efficiency - final budget as a percent of actual (107.5%). All three measures were above the respective state medians and below the respective regional peer averages. The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should review its budgeting process to align the initially planned and final budget outcomes more closely.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, substitute management software, and a self-service employee benefits portal.

The district has four full-time staff members responsible for payroll processing. The district processes approximately 21,651 payroll payouts annually. The district runs 13 payrolls annually, and all paychecks are directly deposited. Payroll costs per check (\$16.36) were above the state median and the regional peer average. Payroll costs measured per \$100,000 in payroll spending (\$315.83) were lower than the state median and the regional peer average. The number of paychecks processed

per full-time equivalent employee (451.1) was higher than the state median but lower than the regional peer average. The district's paycheck errors per 10,000 checks processed was 1.4, significantly below all comparative peer groups. The district should review current payroll processes for opportunities to improve efficiency. If the district could align performance with peers, the district could see an annual reduction between \$8,660 to \$69,736.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$253.01) and costs per employee (\$153.34), are lower (i.e., better) than the state median and below the regional peer average.

McComb

The district has a low debt service costs to district revenue ratio of 1.5%, indicating minimal debt obligations compared to its revenue. This is well below the state median and the regional average. However, this might suggest missed opportunities for necessary investments. To ensure quality education, the district should assess its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

McComb had the lowest fund balance ratio of all reviewed districts.

The district's Fund Balance Ratio was also 1.4%, the lowest of all state-comparative peers and significantly lower than all other comparative peer groups. Maintaining a reasonable fund balance is crucial for financial stability, as an excessively high ratio can indicate resource allocation issues. In contrast, a low ratio may lead to insufficient reserves and financial instability. The district should review the fund balance in relation to its strategic plan and current challenges and develop a plan to build reserves to meet the state recommendations.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (112.2%), expenditure efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (100.0%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should review its budgeting process to align the initially planned and final budget outcomes more closely.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, and a self-service employee benefits portal.

The district employs one full-time staff member who is responsible for payroll processing. Annually, the district processes approximately 5,259 payroll payouts, divided among 15 payrolls, directly depositing all paychecks. The district's payroll costs per check (\$7.99) are the third lowest of all reviewed districts, indicating relatively efficient management. Regarding payroll costs per \$100,000 in payroll spending, the district ranks fourth lowest among state-comparative peers, showcasing moderate cost-effectiveness. The district performs well regarding the number of paychecks processed per full-time equivalent employee, averaging 547.8, surpassing the state median and the regional peer average. Additionally, the district has maintained a commendable record with zero payroll errors. These performance metrics suggest that the district's payroll functions demonstrate effectiveness and efficiency.

McComb had zero paycheck errors.

Workers' compensation costs were higher than the state median when measured per \$100,000 of payroll spending (\$725.15) and per employee (\$298.01). If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$13,480 to \$20,678.

Moss Point

The district's debt service costs to district revenue ratio is 9.7%, significantly higher than the state median and regional peer average. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 36.3%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (129.2%), expenditure efficiency - final budget as a percentage of actual (100.0%), and revenue efficiency - final budget as a percentage of actual (100.0%). The adopted expenditure budget as a percentage of actual expenditures significantly exceeded the state median but aligned with the regional average. The remaining two measures were better than the state median. The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should undertake a thorough review of its budgeting process to enhance the alignment between the initial budget plans and the final outcomes.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, and a self-service employee benefits portal.

The district currently employs one full-time staff member dedicated to payroll processing. On an annual basis, approximately 4,212 payroll payouts are processed across 25 payrolls, with 99.7% of paychecks being directly deposited. In terms of payroll costs, the district demonstrates favorable performance when compared to state peers. The payroll costs per check amounts to \$14.74, and the payroll costs per \$100,000 in payroll spending stand at \$293.53, both of which are below the state median and regional peer averages.

Furthermore, the district excels in terms of productivity, as the number of paychecks processed per full-time equivalent employee averages 351, surpassing the state median. However, it is worth noting that the district has the second-highest number of paycheck errors per 10,000 processed among all state peers, total of 36 errors. To improve in this area, the district should diligently monitor payroll errors and strive to identify and address the underlying causes to reduce or eliminate them entirely.

Workers' compensation costs were higher than the state median when measured per \$100,000 of payroll spending (\$676.30) and employee (\$381.32). If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$24,746 to \$40,046.

Natchez-Adams

The district's debt service costs to district revenue ratio is 11.8%, significantly higher than the state median and regional peer average, and the fourth highest of all reviewed districts. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

The district's fund balance ratio is 55.1%. The median of state peers was 49.5%. The high fund balances are likely influenced by the COVID-19 relief funding. Maintaining a reasonable fund balance for financial stability is crucial, as a high ratio can indicate issues with resource allocation. Conversely, a low ratio may result in insufficient reserves and financial instability. Therefore, the district should conduct an annual review of the fund balance in relation to its strategic plan, ensuring long-term support for the success of educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (120.3%), expenditure efficiency - final budget as a percentage of actual (114.3%), and revenue efficiency - final budget as a percentage of actual (122.9%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district

leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district employs electronic forms and workflow tools, and automated time and attendance management systems.

The district employs two full-time staff members who are responsible for payroll processing. Annually, the district processes approximately 6,516 payroll payouts across 12 annual payrolls. Of processed checks, 100% are directly deposited. The district's payroll costs per check (\$22.87) and per \$100,000 in payroll spending (\$488.52) were higher than the state median. The number of paychecks processed per full-time equivalent employee, averaging 271.5, is below the state median and the regional peer average. Conversely, the district has maintained a commendable record of zero payroll errors. The district should review the payroll process and try to bring costs and efficiencies in line with peer districts. If the district could align its performance with that of peer districts it could save between \$45,025 and \$61,967 annually.

Natchez-Adams had zero paycheck errors.

Workers' compensation costs were higher than the state median when measured per \$100,000 of payroll spending (\$736.27) and employee (\$411.29). If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$52,394 to \$74,670.

North Panola

The district has little debt service costs, resulting in a debt service costs to district revenue ratio of 0.8%. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 66.3%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (142.1%), expenditure efficiency - final budget as a percentage of actual (139.1%), and revenue efficiency - final budget as a percentage of actual (135.3%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district employs one full-time staff member who is responsible for payroll processing. Annually, the district processes approximately 2,948 payroll payouts across 13 annual payrolls. Of processed checks, 98.5% are directly deposited. The district does make use of an automated time and attendance management system to assist with payroll activities. The district's payroll costs per check (\$28.75) and per \$100,000 in payroll spending (\$730.94) were higher than the state median. The number of paychecks processed per full-time equivalent employee, averaging 245.7, is below the state median and the regional peer average. The district had four payroll errors. The district should review the payroll process and try to bring costs and efficiencies in line with peer districts. If the district could meet peer performance, it could save between \$37,704 and \$45,369 annually.

Workers' compensation costs exhibited mixed performance. Costs per \$100,000 of payroll spending (\$576.66) were lower than the state median and the regional peer average. However, costs per employee (\$357.57) were higher than the state median and the regional peer average. The district should further investigate if it can reduce workers' compensation costs

to align with peer districts using both measurement methods. If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$7,898 to \$15,528.

Noxubee

Noxubee is tied for the lowest ratio of debt service costs to district revenue.

The district had no debt service costs, resulting in a debt service costs to district revenue ratio of 0.0%. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A

higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

The district's Fund Balance Ratio is 199.6%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. Therefore, the district should conduct an annual review of debt service costs and the fund balance in relation to its strategic plan to foster the long-term success of educational programs.

Three key indicators evaluate the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual, expenditure efficiency - final budget as a percentage of actual, and revenue efficiency - final budget as a percentage of actual. The district provided enough information to calculate the first indicator, expenditure efficiency - adopted budget, as a percentage of the actual (124.0%). This measure exceeded the state median but fell below the regional peer average. The most effective budgets accurately anticipate actual performance, enabling district leaders to have better control, foresight, and management capabilities. While the COVID-19 relief funds have added complexity to the budgeting process, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should carefully assess the alignment between the initially planned and final budget outcomes to improve its budgeting process. This evaluation will enable them to align these two aspects closely and enhance their budgeting accuracy.

The district employs one full-time staff member who is responsible for payroll processing. Annually, the district processes approximately 3,582 payroll payouts. The district did not provide the number of pay runs performed annually, and the district had the lowest percentage of directly deposited paychecks (82%). The district does employ an automated time and attendance management system. The district's payroll costs per check (\$18.84) and per \$100,000 in payroll spending (\$577.96) were higher than the state median. The district's number of paychecks processed per full-time equivalent employee, averaging 597, surpasses the state median and the regional peer average. Additionally, the district has maintained a record of only two payroll errors. It is recommended that the district takes steps to increase the number of directly deposited paychecks.

Noxubee had the lowest percentage of checks paid through direct deposit of all reviewed districts.

Workers' compensation costs were higher than the state median when measured per \$100,000 of payroll spending (\$758.79) and per employee (\$461.44). The district should further investigate if it can reduce workers' compensation costs to align with peer districts. If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$28,053 to \$35,886.

Okolona

The district's debt service costs to district revenue ratio is 4.8%, higher than the state median and regional peers. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs,

facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 23.7%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (106.9%), expenditure efficiency - final budget as a percent of actual (100.5%), and revenue efficiency - final budget as a percent of actual (100.0%). Budgets that closely align with actual performance are considered the most effective. When the budget accurately reflects spending, district leaders have better control, vision, and management capabilities. Indicators evaluating the effectiveness of the budgeting process showed that the district's performance in this regard was better than that of many peer districts.

The district employs various software systems to enhance internal processes, such as automated time and attendance management systems, substitute management software, and a self-service employee benefits portal.

The district employs one full-time staff member who is responsible for payroll processing. Annually, the district processes approximately 1,292 payroll payouts across 13 annual payrolls. Of processed checks, 100% are directly deposited. The district's payroll costs per check (\$34.88) and per \$100,000 in payroll spending (\$839.21) were higher than the state median cost level. Also, the number of paychecks processed per FTE employee, averaging 107.7, is significantly below the state median and the lowest of all reviewed districts. Conversely, the district had zero payroll errors. The district should review the payroll process and try to bring costs and efficiencies in line with peer districts. If the district successfully met peer performance, the district could save between \$24,444 and \$27,803 annually.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$309.50), were lower than the state median, regional peer average, and national peer range. The costs measured per employee (\$184.79) were higher than the state median and below the regional peer average.

Okolona had zero paycheck errors.

Oxford

The district's debt service costs to district revenue ratio is 15.7%, significantly higher than the state median and the third highest of all reviewed districts. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 69.6%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (101.0%), expenditure efficiency - final budget as a percentage of actual (106.7%), and revenue efficiency - final budget as a percentage of actual (139.5%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, and substitute management software.

The district has one FTE staff member responsible for payroll processing. The district processes approximately 7,871 payroll payouts annually. The district runs 12 payrolls annually, and all paychecks are directly deposited. Payroll costs, measured per check (\$16.74), were higher than the state median and the regional peer average. Payroll costs measured per \$100,000 in payroll spending (\$336.90) were below the state median and the regional peer average. The number of paychecks processed per full-time equivalent employee (655.9) was higher than the state median and the regional peer average. The district had the third-highest number of paychecks processed per employee of all reviewed districts. The district's paycheck errors per 10,000 checks processed was 17.8, representing 14 errors. The district should actively monitor and analyze errors to identify root causes and reduce errors and improve process efficiency, potentially aligning costs with peers. If possible, the district could see an annual cost reduction between \$6,139 to \$26,603.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$235.64) and costs per employee (\$142.69), were both lower than the respective state medians and the regional peer averages.

Pass Christian

The district's debt service costs to district revenue ratio is 4.5%, higher than the state median and regional peer average. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

The Fund Balance Ratio of the district stands at 27.2%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

The effectiveness of the budgeting process can be evaluated using three key indicators: expenditure efficiency - adopted budget as a percentage of actual (105.7%), expenditure efficiency - final budget as a percentage of actual (163.5%), and revenue efficiency - final budget as a percentage of actual (165.9%). Adopted budget as a percentage of actual was lower than the state median, and the other two measures were above the state median. A highly effective budget accurately predicts actual performance, offering district leaders better control, vision, and management capabilities. Despite the increased challenges posed by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should review its budgeting process to achieve closer alignment between the initially planned and final budget outcomes.

The district employs some software systems to enhance internal processes, such as electronic forms and workflow tools and automated time and attendance management systems.

The district employs one 0.5 FTE who is responsible for payroll processing. Annually, the district processes approximately 3,767 payroll payouts, divided among 15 payrolls, directly depositing all paychecks. The district's payroll costs per check (\$8.11) are the fourth lowest of all reviewed districts, indicating relatively efficient management. Regarding payroll costs per \$100,000 in payroll spending, the district ranks second lowest of all reviewed districts, showcasing cost-effectiveness. The district performs well regarding the number of paychecks processed per full-time equivalent employee, averaging 627.8, surpassing the state median and the regional peer average. The district has maintained a record of two payroll errors. These performance metrics suggest that the district's payroll functions demonstrate effectiveness and efficiency.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$374.89) and costs per employee (\$234.37), are lower (i.e., better) than the state median and the regional peer average.

Perry

The district's debt service costs to revenue ratio is 5.2%, surpassing the state median and the regional peer average but remaining within the range of national peers. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests a significant portion of the school system's income is dedicated to covering debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

In Perry's case, the district's higher ratio aligns with ongoing construction activities aimed at investing in facilities for students. However, it is crucial to consider additional factors beyond the debt-to-revenue ratio when evaluating a school system's financial health. One such factor is the Fund Balance Ratio, which is 13.4% for the district. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

The district should continuously monitor these financial measures and make any necessary adjustments to maintain its stability and support its future goals.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (96.8%), expenditure efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (100.0%). Budgets that closely align with actual performance are considered the most effective. When the budget accurately reflects spending, district leaders have better control, vision, and management capabilities. Indicators evaluating the effectiveness of the budgeting process showed that the district's performance in this regard was better than that of many peer districts.

The district employs one full-time staff member who is responsible for payroll processing. Annually, the district processes approximately 2,583 payroll payouts, divided among 35 payrolls, directly depositing 99.6% of paychecks. The district does make use of an automated time and attendance software platform. The district's payroll costs per check (\$13.62) were below (i.e., better) than the state median. Regarding payroll costs per \$100,000 in payroll spending (\$465.54), the district was above the state median but below the regional peer average. The number of paychecks processed per full-time equivalent employee, averaging 215.3, was below the state median and the regional peer average. Additionally, the district has maintained a record of three payroll errors.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$517.04) and costs per employee (\$222.02), are lower (i.e., better) than the state median and the regional peer average.

Simpson

The district's debt service costs to district revenue ratio is 42.4%, the highest of all state comparative peers and all other peer groups. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 37.9%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (106.3%), expenditure efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (102.2%). Budgets that closely align with actual performance are considered the most effective. When the budget accurately reflects spending, district leaders have better control, vision, and management capabilities. Indicators evaluating the effectiveness of the budgeting process showed that the district's performance in this regard was better than that of many peer districts.

The district employs various software systems to enhance internal processes, such as automated time and attendance management systems, substitute management software, and a self-service employee benefits portal.

The district employs two full-time staff members who are responsible for payroll processing. Annually, the district processes approximately 6,589 payroll payouts across 12 annual payrolls. Of processed checks, 99.8% are directly deposited. The district's payroll costs per check (\$19.89) and per \$100,000 in payroll spending (\$733.13) were higher than the state median. Also, the number of paychecks processed per full-time equivalent employee, averaging 274.5, is below the state median and the regional peer average. Lastly, the district had the highest number of paycheck errors per 10,000 checks processed of all reviewed districts, with 106.9 errors. The district should actively monitor and analyze errors to identify root causes, reduce errors, and improve process efficiency, potentially aligning costs with peers. The district could see an annual cost reduction between \$25,894 to \$43,026.

Simpson had the highest number of paycheck errors per 10,000 paychecks processed of all reviewed districts.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$398.58) and costs per employee (\$146.91) were better than the respective state medians and regional peer averages.

Sunflower

The district has little debt service costs, resulting in a debt service costs to district revenue ratio of 0.5%. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

The district's Fund Balance Ratio is 118.3%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. Therefore, the district should conduct an annual review of debt service costs and the fund balance in relation to its strategic plan to foster the long-term success of educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (152.0%), expenditure efficiency - final budget as a percent of actual (100%), and revenue efficiency - final budget as a percent of actual (100%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. For the districts reviewed, the median for the adopted budget as a percent of actual expenditures was 112%, meaning that half of the districts' adopted budgets exceeded actual expenditures by 12%. In addition, the median for the final budget as a percent of actual revenue was 103.2%, meaning that half of the districts' final budgeted revenue exceeded actual revenue by 3.2%. The district should review its budgeting process to align the initially planned and final budget outcomes effectively.

The district has two full-time staff members handling payroll processing for approximately 7,693 payouts annually across 13 annual pay runs. Only 92.0% of paychecks are directly deposited. The district does make use of automated time and attendance management software. The district's payroll costs measured per check (\$15.57) were below the state median and above the regional peer average. The district's payroll costs measured per \$100,000 in payroll spending (\$409.27)

were below the state median and above the regional peer average. Additionally, the number of paychecks processed per full-time equivalent employee (320.5) was below the state median. The district's ratio of paycheck processing errors per 10,000 checks processed was 39, higher than the state median and the regional peer average. This represented 30 errors during the fiscal year reviewed. The district should review its processes for opportunities to eliminate future errors, increase the number of directly deposited paychecks, and increase overall process efficiency.

Workers' compensation costs were higher than the state median when measured per \$100,000 of payroll spending (\$714.11) and employee (\$385.71). If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$38,145 to \$60,259.

Tate

The district's debt service costs to district revenue ratio is 4.4%, higher than the state median and regional peer average. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Tate had the highest fund balance ratio of all reviewed districts.

The district's Fund Balance Ratio is 204.7%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for

financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. Therefore, the district should conduct an annual review of debt service costs and the fund balance in relation to its strategic plan to foster the long-term success of educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (100.4%), expenditure efficiency - final budget as a percentage of actual (131.3%), and revenue efficiency - final budget as a percentage of actual (127.2%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, and a self-service employee benefits portal.

The district has one full-time staff member handling payroll processing for approximately 3,600 payouts annually. The district runs 12 annual payrolls, and paychecks are all directly deposited. The district's payroll costs measured per check (\$19.00) and per \$100,000 in payroll spending (\$440.96) were above the state median and the regional peer averages. Additionally, the number of paychecks processed per full-time equivalent employee (300.0) was below the state median. Commendably, the district had zero paycheck errors for the year reviewed. The district should review current payroll processes for improvement to align costs with peers. If the district was successful at reducing costs, it would see annual savings ranging from \$10,944 to \$20,304.

Tate had zero paycheck errors.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$419.84) and costs per employee (\$207.44), were both lower than the state median and the regional peer average.

Walthall

Walthall was tied for the lowest ratio of debt service costs to district revenue.

The district had no debt service costs, resulting in a debt service costs to district revenue ratio of 0.0%. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A

higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

The district's Fund Balance Ratio is 76.0%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (120.4%), expenditure efficiency - final budget as a percent of actual (145.2%), and revenue efficiency - final budget as a percent of actual (120.5%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. For the districts reviewed, the state median for the adopted budget as a percent of actual expenditures was 112%, meaning that half of the districts' adopted budgets exceeded actual expenditures by 12%. In addition, the state median for the final budget as a percent of actual revenue was 103.2%, meaning that half of the districts' final budgeted revenue exceeded actual revenue by 3.2%. The district should review its budgeting process to align the initially planned and final budget outcomes effectively.

The district has one full-time staff member handling payroll processing for approximately 3,876 payouts annually. The district runs 13 annual payrolls, and paychecks are mostly directly deposited (99.8%). The district's payroll costs measured per check (\$10.80) and per \$100,000 in payroll spending (\$367.90) were below the respective state median and the regional peer averages. Additionally, the number of paychecks processed per full-time equivalent employee (430.7) was above the state median. The district had five paycheck errors. The district's payroll function appears to perform effectively and efficiently.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$964.14) and costs per employee (\$348.42), were higher than the state median and the regional peer average. If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$10,423 to \$23,275.

Water Valley

The district provided performance data but did not provide process benchmarking information.

The district's debt service costs to district revenue ratio is 3.1%, indicating minimal debt obligations compared to its revenue. This is higher than the state median and lower than the regional peer average and the national peer range; a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience. To ensure quality education, the district should evaluate its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

Additionally, the district's Fund Balance Ratio is 18.3%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (92.6%), expenditure efficiency - final budget as a percent of actual (100.0%), and revenue efficiency - final budget as a percent of actual (100.0%). Budgets that closely align with actual performance are considered the most effective. When the budget accurately reflects spending, district leaders have better control, vision, and management capabilities. Indicators evaluating the effectiveness of the budgeting process showed that the district's performance in this regard was better than that of many peer districts.

The district employs one FTE staff member who is responsible for payroll processing. Annually, the district processes approximately 2,004 payroll payouts. Of processed checks, 100% are directly deposited. The district's payroll costs per check (\$33.25) and per \$100,000 in payroll spending (\$825.07) were higher than the state median, regional peer average, and national peer range. Also, the number of paychecks processed per FTE employee, averaging 167.0, is significantly below the state median and the regional peer average. The district had four payroll errors. If the district could bring payroll costs and efficiencies in line with peer districts, it could save between \$34,649 and \$39,859 annually.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$519.57) and employee (\$267.23), were lower than the state median and below the regional peer average.

Wayne

The district has a low debt service costs to district revenue ratio of 1.4%, indicating minimal debt obligations compared to its revenue. This is well below the state median and other peer groups. However, this might suggest missed opportunities for necessary investments. To ensure quality education, the district should assess its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

The district's Fund Balance Ratio was also 5.6%, the second lowest of all state-comparative peers and significantly lower than all other comparative peer groups. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation. In contrast, a low ratio may lead to insufficient reserves and financial instability. The district should review the fund balance in relation to its strategic plan and current challenges and develop a plan to build reserves to meet the state recommendations.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (102.9%), expenditure efficiency - final budget as a percent of actual (107.9%), and revenue efficiency - final budget as a percent of actual (82.9%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should review its budgeting process to effectively align the initially planned and final budget outcomes, particularly regarding revenue.

The district employs various software systems to enhance internal processes, such as electronic forms and workflow tools, automated time and attendance management systems, substitute management software, and a self-service employee benefits portal.

The district has one FTE staff member handling payroll processing for approximately 6,500 payouts annually. The district runs 13 annual payrolls, and paychecks are all directly deposited. The district's payroll costs measured per check (\$10.77) and per \$100,000 in payroll spending (\$265.15) were below the respective state medians and the regional peer averages. Additionally, the number of paychecks processed per full-time equivalent employee (541.7) was above the state median. The district had 25 paycheck errors. This was significantly higher than the state median and the regional peer average. While the above performance measures indicate that the district's payroll function performs efficiently, it is recommended that the district focus on reducing the number of paycheck errors.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$340.91) and costs per employee (\$179.28), were both lower than the respective state medians and the regional peer averages.

West Point

The district has little debt service costs, resulting in a debt service costs to district revenue ratio of 0.6%. This ratio reflects the proportion of revenue allocated to servicing debt obligations, such as loan or bond interest payments, relative to the overall revenue generated by the school system. A higher ratio suggests that a significant portion of the school system's income covers debt payments, potentially limiting funds available for critical purposes like educational programs, facility maintenance, teacher salaries, and student resources. Conversely, a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience.

Additionally, the district's Fund Balance Ratio is 9.0%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (104.6%), expenditure efficiency - final budget as a percentage of actual (137.4%), and revenue efficiency - final budget as a percentage of actual (137.5%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district has one full-time staff member handling payroll processing for approximately 5,161 payouts annually. The district runs 12 annual payrolls, and paychecks are mostly directly deposited (99.9%). The district's payroll costs measured per check (\$13.09) and per \$100,000 in payroll spending (\$288.19) were below the state median and the regional peer averages. Additionally, the number of paychecks processed per full-time equivalent employee (430.1) was above the state median. The district only had one paycheck error. The above performance measures indicate that the district's payroll function performs effectively and efficiently.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$497.43) and employee (\$273.68), were lower than the state median and the regional peer average.

Wilkinson

The district has a low debt service costs to district revenue ratio of 1.8%, indicating minimal debt obligations compared to its revenue. This is well below the state median. However, this might suggest missed opportunities for necessary investments. To ensure quality education, the district should assess its current circumstances, facility needs, and financial goals, finding a balance between debt obligations and available resources.

The district's Fund Balance Ratio is 73.4%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three key indicators evaluate the efficacy of the budgeting process: expenditure efficiency - adopted budget as a percentage of actual (146.7%), expenditure efficiency - final budget as a percentage of actual (100.0%), and revenue efficiency - final budget as a percentage of actual (100.0%). The most efficient budgets demonstrate a close alignment between projected and actual performance, enabling superior control, foresight, and management capabilities for district leaders. Despite the added complexities introduced by COVID-19 relief funds, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should thoroughly review its budgeting process to enhance the alignment between the initial budget plans and the outcomes.

The district employs automated time and attendance management systems and a self-service employee benefits portal.

The district employs one full-time staff member who is responsible for payroll processing. Annually, the district processes approximately 2,781 payroll payouts. The district did not provide the number of annual payrolls run. Of processed checks, 100% are directly deposited. The district's payroll costs per check (\$17.06) and per \$100,000 in payroll spending (\$489.64) were higher than the state median and the regional peer average. Also, the number of paychecks processed per full-time equivalent employee, averaging 231.8, was below the state median and the average of all other comparative peers. The district had only three payroll errors. If the district could align payroll costs and efficiencies in line with peer districts, it could save between \$3,059 and \$10,289 annually.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$1,062.37), were the third highest of state-comparative peers. Costs measured per employee (\$639.19) were the second highest of the state-comparative peers. If the district could reduce workers' compensation costs to align with peer districts, it could achieve an annual cost reduction of \$52,141 to \$58,710.

Yazoo County

The district's debt service costs to district revenue ratio is 3.1%, indicating minimal debt obligations compared to its revenue. This is slightly higher than the state median and lower than other comparative peer groups; a lower ratio may indicate missed opportunities for necessary investments in infrastructure improvements or initiatives that enhance the educational experience. To ensure quality education, the district should evaluate its current circumstances, facility needs, and financial goals, balancing debt obligations and available resources.

Additionally, the district's Fund Balance Ratio is 40%. The median of state peers was 49.5%. The state median was significantly higher than regional and national peers. The high fund balances could be influenced by COVID-19 relief funding. Maintaining a reasonable fund balance is crucial for financial stability. An excessively high ratio can indicate issues with resource allocation, while a low ratio can lead to insufficient reserves and financial instability. It is essential for the district to review its fund balance to support the long-term success of its educational programs.

Three indicators assess the effectiveness of the budgeting process: expenditure efficiency - adopted budget as a percent of actual (144.4%), expenditure efficiency - final budget as a percent of actual (127.3%), and revenue efficiency - final budget as a percent of actual (146.2%). The most effective budgets closely predict actual performance, providing better control, vision, and management capability for district leaders. Although COVID-19 relief funds have made budgeting more challenging, striving to maintain a range of 93% to 107% in planned figures in relation to actual is recommended. The district should review its budgeting process to align the initially planned and final budget outcomes effectively.

The district employs a single full-time staff member who manages the payroll processing for approximately 3,050 payouts each year. There are 13 payrolls conducted annually, with all paychecks being directly deposited. The district utilizes an automated time and attendance management system. The district's payroll costs per check (\$20.86) and per \$100,000 in payroll expenditure (\$517.94) were higher than the state median. The number of paychecks processed per full-time equivalent employee (254.2) was lower than the state median, regional peer average, and national peer range. The district had only one paycheck error.

To address these disparities and align performance with peers, it is recommended that the district conduct a thorough review of its current payroll processing system. By doing so, the district stands to save an estimated annual amount ranging from \$14,945 to \$22,844.

Yazoo County had the lowest worker's compensation cost per employee of all reviewed districts.

Workers' compensation costs, as measured by costs per \$100,000 of payroll spending (\$124.43) and costs per employee (\$68.22), were both lower than the state median and the regional peer averages.

APPENDIX B

Finance District Data Tables

Finance District Data Tables

Attala Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	2
Total Number of Directors/Managers (#)	0.5
Total Number of Secretaries/Admin Assistants (#)	1
Total Number of Staff in Payroll Dept. (#)	0.3
Annual Payroll Dept. Costs (\$)	\$22,575
Annual District Payroll (\$)	\$10,716,930
Number of Paychecks Processed (#)	2,640
Total Number of Paycheck Errors (#)	6
Total Number of Paychecks Direct Deposit (#)	2,640
Annual Liability Premiums, Claims & Admin Costs (\$)	\$0
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$64,555
Total Workers' Comp Claims Filed (#)	6
Total Lost Days for all Workers' Comp Claims (#)	43
Total Workplace Accidents Reported (#)	6
Annual Debt Principal (\$)	\$225,000
Annual Debt Servicing Costs (\$)	\$253,927
Annual Fund Balance (\$)	\$6,062,337
Annual Budgeted Expenditures (\$)	\$17,822,472
Annual Actual Expenditures (\$)	\$16,599,105
Annual Budgeted Revenue (\$)	\$17,829,814
Annual Actual Operating Revenue (\$)	\$15,960,401
Annual Budgeted Expenditures in Final Budget (\$)	\$16,599,105
Annual Budgeted Revenue in Final Budget (\$)	\$15,960,401
Annual Accounts Payable Dept Costs (\$)	\$61,235
Annual Procurement Dept Costs (\$)	\$58,594
Total Number of Enrolled Students (#)	985
Total Number of Active Schools (#)	5
Total District Staff (#)	201

Canton Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	7
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	1
Total Number of Staff in Payroll Dept. (#)	1.5
Annual Payroll Dept. Costs (\$)	\$102,102
Annual District Payroll (\$)	\$20,383,478
Number of Paychecks Processed (#)	5,736
Total Number of Paycheck Errors (#)	40
Total Number of Paychecks Direct Deposit (#)	5,736
Annual Liability Premiums, Claims & Admin Costs (\$)	Not Provided

Number of Liability Claim Filed (#)	1
Number of Liability Claim Litigated (#)	2
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$225,000
Total Workers' Comp Claims Filed (#)	2
Total Lost Days for all Workers' Comp Claims (#)	50
Total Workplace Accidents Reported (#)	3
Annual Debt Principal (\$)	\$4,884,092
Annual Debt Servicing Costs (\$)	\$4,884,092
Annual Fund Balance (\$)	\$35,000,000
Annual Budgeted Expenditures (\$)	\$61,926,822
Annual Actual Expenditures (\$)	\$59,481,964
Annual Budgeted Revenue (\$)	\$62,996,195
Annual Actual Operating Revenue (\$)	\$62,839,465
Annual Budgeted Expenditures in Final Budget (\$)	\$59,481,964
Annual Budgeted Revenue in Final Budget (\$)	\$62,839,465
Annual Accounts Payable Dept Costs (\$)	\$61,453
Annual Procurement Dept Costs (\$)	\$30,341
Total Number of Enrolled Students (#)	3,300
Total Number of Active Schools (#)	10
Total District Staff (#)	491

Coahoma Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	4
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	2
Total Number of Staff in Payroll Dept. (#)	2
Annual Payroll Dept. Costs (\$)	\$104,883
Annual District Payroll (\$)	\$10,367,123
Number of Paychecks Processed (#)	2,688
Total Number of Paycheck Errors (#)	5
Total Number of Paychecks Direct Deposit (#)	2,676
Annual Liability Premiums, Claims & Admin Costs (\$)	\$237,215
Number of Liability Claim Filed (#)	4
Number of Liability Claim Litigated (#)	1
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$71,716
Total Workers' Comp Claims Filed (#)	4
Total Lost Days for all Workers' Comp Claims (#)	8
Total Workplace Accidents Reported (#)	4
Annual Debt Principal (\$)	\$275,000
Annual Debt Servicing Costs (\$)	\$427,388
Annual Fund Balance (\$)	\$6,594,381
Annual Budgeted Expenditures (\$)	\$14,811,381
Annual Actual Expenditures (\$)	\$9,766,809
Annual Budgeted Revenue (\$)	\$15,953,219
Annual Actual Operating Revenue (\$)	\$14,713,741
Annual Budgeted Expenditures in Final Budget (\$)	\$9,766,809

Annual Budgeted Revenue in Final Budget (\$)	\$14,713,451
Annual Accounts Payable Dept Costs (\$)	\$27,038
Annual Procurement Dept Costs (\$)	\$27,038
Total Number of Enrolled Students (#)	1,208
Total Number of Active Schools (#)	4
Total District Staff (#)	221

Copiah Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	5
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	1
Total Number of Staff in Payroll Dept. (#)	1.5
Annual Payroll Dept. Costs (\$)	\$61,328
Annual District Payroll (\$)	\$17,237,195
Number of Paychecks Processed (#)	4,288
Total Number of Paycheck Errors (#)	0
Total Number of Paychecks Direct Deposit (#)	4,279
Annual Liability Premiums, Claims & Admin Costs (\$)	\$149,499
Number of Liability Claim Filed (#)	1
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$107,438
Total Workers' Comp Claims Filed (#)	12
Total Lost Days for all Workers' Comp Claims (#)	0
Total Workplace Accidents Reported (#)	12
Annual Debt Principal (\$)	\$170,000
Annual Debt Servicing Costs (\$)	\$202,574
Annual Fund Balance (\$)	\$22,995,991
Annual Budgeted Expenditures (\$)	\$38,895,861
Annual Actual Expenditures (\$)	\$23,353,816
Annual Budgeted Revenue (\$)	\$40,703,199
Annual Actual Operating Revenue (\$)	\$25,782,058
Annual Budgeted Expenditures in Final Budget (\$)	\$26,499,993
Annual Budgeted Revenue in Final Budget (\$)	\$26,596,766
Annual Accounts Payable Dept Costs (\$)	\$37,846
Annual Procurement Dept Costs (\$)	\$43,401
Total Number of Enrolled Students (#)	2,281
Total Number of Active Schools (#)	4
Total District Staff (#)	330

George Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	6
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	3
Total Number of Staff in Payroll Dept. (#)	2
Annual Payroll Dept. Costs (\$)	\$96,822

Annual District Payroll (\$)	\$14,404,497
Number of Paychecks Processed (#)	8,126
Total Number of Paycheck Errors (#)	49
Total Number of Paychecks Direct Deposit (#)	8,126
Annual Liability Premiums, Claims & Admin Costs (\$)	\$124,916
Number of Liability Claim Filed (#)	2
Number of Liability Claim Litigated (#)	1
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$152,384
Total Workers' Comp Claims Filed (#)	19
Total Lost Days for all Workers' Comp Claims (#)	Not Provided
Total Workplace Accidents Reported (#)	20
Annual Debt Principal (\$)	\$995,291
Annual Debt Servicing Costs (\$)	\$1,037,294
Annual Fund Balance (\$)	\$39,983,731
Annual Budgeted Expenditures (\$)	\$41,000,375
Annual Actual Expenditures (\$)	\$42,717,894
Annual Budgeted Revenue (\$)	\$39,774,658
Annual Actual Operating Revenue (\$)	\$46,605,488
Annual Budgeted Expenditures in Final Budget (\$)	\$54,686,936
Annual Budgeted Revenue in Final Budget (\$)	\$53,935,553
Annual Accounts Payable Dept Costs (\$)	\$51,390
Annual Procurement Dept Costs (\$)	\$44,420
Total Number of Enrolled Students (#)	4,083
Total Number of Active Schools (#)	8
Total District Staff (#)	616

Greenville Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	6
Total Number of Directors/Managers (#)	12
Total Number of Secretaries/Admin Assistants (#)	16
Total Number of Staff in Payroll Dept. (#)	2
Annual Payroll Dept. Costs (\$)	\$107,886
Annual District Payroll (\$)	\$25,288,842
Number of Paychecks Processed (#)	8,689
Total Number of Paycheck Errors (#)	15
Total Number of Paychecks Direct Deposit (#)	8,689
Annual Liability Premiums, Claims & Admin Costs (\$)	\$74,991
Number of Liability Claim Filed (#)	5
Number of Liability Claim Litigated (#)	3
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$95,337
Total Workers' Comp Claims Filed (#)	7
Total Lost Days for all Workers' Comp Claims (#)	5
Total Workplace Accidents Reported (#)	7
Annual Debt Principal (\$)	Not Provided
Annual Debt Servicing Costs (\$)	Not Provided
Annual Fund Balance (\$)	\$17,499,679

Annual Budgeted Expenditures (\$)	\$77,461,104
Annual Actual Expenditures (\$)	\$51,411,368
Annual Budgeted Revenue (\$)	\$81,111,766
Annual Actual Operating Revenue (\$)	\$55,606,834
Annual Budgeted Expenditures in Final Budget (\$)	\$65,605,424
Annual Budgeted Revenue in Final Budget (\$)	\$68,492,127
Annual Accounts Payable Dept Costs (\$)	\$90,000
Annual Procurement Dept Costs (\$)	\$40,000
Total Number of Enrolled Students (#)	3,644
Total Number of Active Schools (#)	11
Total District Staff (#)	666

Grenada Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	4
Total Number of Directors/Managers (#)	9
Total Number of Secretaries/Admin Assistants (#)	30
Total Number of Staff in Payroll Dept. (#)	1.5
Annual Payroll Dept. Costs (\$)	\$95,899
Annual District Payroll (\$)	\$23,805,479
Number of Paychecks Processed (#)	8,400
Total Number of Paycheck Errors (#)	10
Total Number of Paychecks Direct Deposit (#)	8,400
Annual Liability Premiums, Claims & Admin Costs (\$)	\$254,690
Number of Liability Claim Filed (#)	1
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$148,427
Total Workers' Comp Claims Filed (#)	18
Total Lost Days for all Workers' Comp Claims (#)	83
Total Workplace Accidents Reported (#)	18
Annual Debt Principal (\$)	\$2,000,000
Annual Debt Servicing Costs (\$)	\$2,018,800
Annual Fund Balance (\$)	\$28,240,406
Annual Budgeted Expenditures (\$)	\$48,180,947
Annual Actual Expenditures (\$)	\$42,995,328
Annual Budgeted Revenue (\$)	\$46,984,062
Annual Actual Operating Revenue (\$)	\$47,295,741
Annual Budgeted Expenditures in Final Budget (\$)	\$54,373,126
Annual Budgeted Revenue in Final Budget (\$)	\$58,726,641
Annual Accounts Payable Dept Costs (\$)	\$76,783
Annual Procurement Dept Costs (\$)	\$47,673
Total Number of Enrolled Students (#)	3,628
Total Number of Active Schools (#)	6
Total District Staff (#)	606

Hattiesburg Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	6
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$57,194
Annual District Payroll (\$)	\$35,650,834
Number of Paychecks Processed (#)	8,923
Total Number of Paycheck Errors (#)	Not Provided
Total Number of Paychecks Direct Deposit (#)	8,918
Annual Liability Premiums, Claims & Admin Costs (\$)	\$564,097
Number of Liability Claim Filed (#)	1
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$121,039
Total Workers' Comp Claims Filed (#)	17
Total Lost Days for all Workers' Comp Claims (#)	20
Total Workplace Accidents Reported (#)	26
Annual Debt Principal (\$)	\$1,005,000
Annual Debt Servicing Costs (\$)	\$1,794,531
Annual Fund Balance (\$)	\$38,177,720
Annual Budgeted Expenditures (\$)	\$108,997,092
Annual Actual Expenditures (\$)	\$58,975,957
Annual Budgeted Revenue (\$)	\$94,313,925
Annual Actual Operating Revenue (\$)	\$63,134,737
Annual Budgeted Expenditures in Final Budget (\$)	\$107,533,369
Annual Budgeted Revenue in Final Budget (\$)	\$95,359,738
Annual Accounts Payable Dept Costs (\$)	\$47,436
Annual Procurement Dept Costs (\$)	\$41,212
Total Number of Enrolled Students (#)	3,569
Total Number of Active Schools (#)	9
Total District Staff (#)	655

Hollandale Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	2
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$52,103
Annual District Payroll (\$)	\$2,720,633
Number of Paychecks Processed (#)	1,396
Total Number of Paycheck Errors (#)	6
Total Number of Paychecks Direct Deposit (#)	1,294
Annual Liability Premiums, Claims & Admin Costs (\$)	\$29,496
Number of Liability Claim Filed (#)	1
Number of Liability Claim Litigated (#)	1

Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$20,981
Total Workers' Comp Claims Filed (#)	2
Total Lost Days for all Workers' Comp Claims (#)	21
Total Workplace Accidents Reported (#)	2
Annual Debt Principal (\$)	Not Provided
Annual Debt Servicing Costs (\$)	\$2,550,123.00
Annual Fund Balance (\$)	\$5,508,934
Annual Budgeted Expenditures (\$)	\$16,933,660
Annual Actual Expenditures (\$)	\$12,082,504
Annual Budgeted Revenue (\$)	\$13,795,843
Annual Actual Operating Revenue (\$)	\$13,299,731
Annual Budgeted Expenditures in Final Budget (\$)	\$24,099,214
Annual Budgeted Revenue in Final Budget (\$)	\$16,010,766
Annual Accounts Payable Dept Costs (\$)	\$37,332
Annual Procurement Dept Costs (\$)	Not Provided
Total Number of Enrolled Students (#)	568
Total Number of Active Schools (#)	2
Total District Staff (#)	107

Holmes Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	5
Total Number of Directors/Managers (#)	8
Total Number of Secretaries/Admin Assistants (#)	22
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$62,373
Annual District Payroll (\$)	\$24,427,408
Number of Paychecks Processed (#)	7,824
Total Number of Paycheck Errors (#)	Not Provided
Total Number of Paychecks Direct Deposit (#)	7,800
Annual Liability Premiums, Claims & Admin Costs (\$)	\$450,054
Number of Liability Claim Filed (#)	3
Number of Liability Claim Litigated (#)	1
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$281,262
Total Workers' Comp Claims Filed (#)	6
Total Lost Days for all Workers' Comp Claims (#)	20
Total Workplace Accidents Reported (#)	2
Annual Debt Principal (\$)	\$629,970
Annual Debt Servicing Costs (\$)	Not Provided
Annual Fund Balance (\$)	\$26,827,702
Annual Budgeted Expenditures (\$)	\$59,144,458
Annual Actual Expenditures (\$)	\$50,281,332
Annual Budgeted Revenue (\$)	\$51,330,065
Annual Actual Operating Revenue (\$)	\$51,194,651
Annual Budgeted Expenditures in Final Budget (\$)	\$49,623,982
Annual Budgeted Revenue in Final Budget (\$)	\$43,980,680
Annual Accounts Payable Dept Costs (\$)	\$64,722

Annual Procurement Dept Costs (\$)	\$55,280
Total Number of Enrolled Students (#)	2,542
Total Number of Active Schools (#)	7
Total District Staff (#)	438

Louisville Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	4.5
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	2
Total Number of Staff in Payroll Dept. (#)	2
Annual Payroll Dept. Costs (\$)	\$116,344
Annual District Payroll (\$)	\$17,064,819
Number of Paychecks Processed (#)	5,508
Total Number of Paycheck Errors (#)	Not Provided
Total Number of Paychecks Direct Deposit (#)	5,508
Annual Liability Premiums, Claims & Admin Costs (\$)	\$307,418
Number of Liability Claim Filed (#)	1
Number of Liability Claim Litigated (#)	1
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$106,020
Total Workers' Comp Claims Filed (#)	7
Total Lost Days for all Workers' Comp Claims (#)	Not Provided
Total Workplace Accidents Reported (#)	7
Annual Debt Principal (\$)	\$405,000
Annual Debt Servicing Costs (\$)	\$407,250
Annual Fund Balance (\$)	\$14,140,259
Annual Budgeted Expenditures (\$)	\$35,699,012
Annual Actual Expenditures (\$)	\$35,492,961
Annual Budgeted Revenue (\$)	\$35,399,012
Annual Actual Operating Revenue (\$)	\$36,723,462
Annual Budgeted Expenditures in Final Budget (\$)	\$35,492,961
Annual Budgeted Revenue in Final Budget (\$)	\$36,723,462
Annual Accounts Payable Dept Costs (\$)	\$56,529
Annual Procurement Dept Costs (\$)	\$0
Total Number of Enrolled Students (#)	2,553
Total Number of Active Schools (#)	7
Total District Staff (#)	385

Madison Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	11
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	4
Annual Payroll Dept. Costs (\$)	\$354,110
Annual District Payroll (\$)	\$112,121,302
Number of Paychecks Processed (#)	21,651

Total Number of Paycheck Errors (#)	3
Total Number of Paychecks Direct Deposit (#)	21,452
Annual Liability Premiums, Claims & Admin Costs (\$)	\$35,180
Number of Liability Claim Filed (#)	160
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$283,680
Total Workers' Comp Claims Filed (#)	194
Total Lost Days for all Workers' Comp Claims (#)	12
Total Workplace Accidents Reported (#)	194
Annual Debt Principal (\$)	\$10,453,338
Annual Debt Servicing Costs (\$)	\$11,597,557
Annual Fund Balance (\$)	\$88,138,620
Annual Budgeted Expenditures (\$)	\$231,529,305
Annual Actual Expenditures (\$)	\$212,092,439
Annual Budgeted Revenue (\$)	\$233,169,882
Annual Actual Operating Revenue (\$)	\$216,918,528
Annual Budgeted Expenditures in Final Budget (\$)	\$231,529,305
Annual Budgeted Revenue in Final Budget (\$)	\$233,169,882
Annual Accounts Payable Dept Costs (\$)	\$281,698
Annual Procurement Dept Costs (\$)	\$112,783
Total Number of Enrolled Students (#)	13,096
Total Number of Active Schools (#)	23
Total District Staff (#)	1,850

McComb Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	3
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	0.8
Annual Payroll Dept. Costs (\$)	\$42,019
Annual District Payroll (\$)	\$18,246,605
Number of Paychecks Processed (#)	5,259
Total Number of Paycheck Errors (#)	0
Total Number of Paychecks Direct Deposit (#)	5,252
Annual Liability Premiums, Claims & Admin Costs (\$)	\$6,370,904
Number of Liability Claim Filed (#)	2
Number of Liability Claim Litigated (#)	Not Provided
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$132,316
Total Workers' Comp Claims Filed (#)	15
Total Lost Days for all Workers' Comp Claims (#)	450
Total Workplace Accidents Reported (#)	Not Provided
Annual Debt Principal (\$)	\$330,000
Annual Debt Servicing Costs (\$)	\$450,879
Annual Fund Balance (\$)	\$444,187
Annual Budgeted Expenditures (\$)	\$35,056,997
Annual Actual Expenditures (\$)	\$31,244,536

Annual Budgeted Revenue (\$)	\$33,401,655
Annual Actual Operating Revenue (\$)	\$30,611,013
Annual Budgeted Expenditures in Final Budget (\$)	\$31,244,536
Annual Budgeted Revenue in Final Budget (\$)	\$30,611,013
Annual Accounts Payable Dept Costs (\$)	\$45,026
Annual Procurement Dept Costs (\$)	\$66,016
Total Number of Enrolled Students (#)	2,286
Total Number of Active Schools (#)	6
Total District Staff (#)	444

Moss Point Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	5
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	2
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$62,064
Annual District Payroll (\$)	\$21,143,795
Number of Paychecks Processed (#)	4,212
Total Number of Paycheck Errors (#)	36
Total Number of Paychecks Direct Deposit (#)	4,200
Annual Liability Premiums, Claims & Admin Costs (\$)	\$100,000
Number of Liability Claim Filed (#)	5
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$142,996
Total Workers' Comp Claims Filed (#)	20
Total Lost Days for all Workers' Comp Claims (#)	11
Total Workplace Accidents Reported (#)	25
Annual Debt Principal (\$)	\$3,045,196
Annual Debt Servicing Costs (\$)	\$3,118,748
Annual Fund Balance (\$)	\$13,319,867
Annual Budgeted Expenditures (\$)	\$47,392,029
Annual Actual Expenditures (\$)	\$36,692,497
Annual Budgeted Revenue (\$)	\$31,946,192
Annual Actual Operating Revenue (\$)	\$32,210,429
Annual Budgeted Expenditures in Final Budget (\$)	\$36,692,497
Annual Budgeted Revenue in Final Budget (\$)	\$32,210,429
Annual Accounts Payable Dept Costs (\$)	\$64,471
Annual Procurement Dept Costs (\$)	\$57,063
Total Number of Enrolled Students (#)	1,563
Total Number of Active Schools (#)	6
Total District Staff (#)	375

Natchez-Adams Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	9
Total Number of Directors/Managers (#)	1

Total Number of Secretaries/Admin Assistants (#)	3
Total Number of Staff in Payroll Dept. (#)	2
Annual Payroll Dept. Costs (\$)	\$149,000
Annual District Payroll (\$)	\$30,500,000
Number of Paychecks Processed (#)	6,516
Total Number of Paycheck Errors (#)	0
Total Number of Paychecks Direct Deposit (#)	6,516
Annual Liability Premiums, Claims & Admin Costs (\$)	\$823,055
Number of Liability Claim Filed (#)	5
Number of Liability Claim Litigated (#)	2
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$224,562
Total Workers' Comp Claims Filed (#)	10
Total Lost Days for all Workers' Comp Claims (#)	5
Total Workplace Accidents Reported (#)	10
Annual Debt Principal (\$)	\$4,200,000
Annual Debt Servicing Costs (\$)	\$5,400,000
Annual Fund Balance (\$)	\$35,489,804
Annual Budgeted Expenditures (\$)	\$77,473,376
Annual Actual Expenditures (\$)	\$64,414,347
Annual Budgeted Revenue (\$)	\$58,976,196
Annual Actual Operating Revenue (\$)	\$45,739,716
Annual Budgeted Expenditures in Final Budget (\$)	\$73,608,049
Annual Budgeted Revenue in Final Budget (\$)	\$56,219,023
Annual Accounts Payable Dept Costs (\$)	\$122,178
Annual Procurement Dept Costs (\$)	\$64,350
Total Number of Enrolled Students (#)	2,830
Total Number of Active Schools (#)	9
Total District Staff (#)	546

North Panola Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	2
Total Number of Directors/Managers (#)	12
Total Number of Secretaries/Admin Assistants (#)	12
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$84,756
Annual District Payroll (\$)	\$11,595,353
Number of Paychecks Processed (#)	2,948
Total Number of Paycheck Errors (#)	4
Total Number of Paychecks Direct Deposit (#)	2,903
Annual Liability Premiums, Claims & Admin Costs (\$)	\$20,150
Number of Liability Claim Filed (#)	1
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$66,866
Total Workers' Comp Claims Filed (#)	9
Total Lost Days for all Workers' Comp Claims (#)	0
Total Workplace Accidents Reported (#)	6

Annual Debt Principal (\$)	\$134,000
Annual Debt Servicing Costs (\$)	\$136,500
Annual Fund Balance (\$)	\$10,060,252
Annual Budgeted Expenditures (\$)	\$21,554,814
Annual Actual Expenditures (\$)	\$15,170,765
Annual Budgeted Revenue (\$)	\$20,596,706
Annual Actual Operating Revenue (\$)	\$16,814,986
Annual Budgeted Expenditures in Final Budget (\$)	\$21,107,741
Annual Budgeted Revenue in Final Budget (\$)	\$22,751,962
Annual Accounts Payable Dept Costs (\$)	\$77,059
Annual Procurement Dept Costs (\$)	\$0
Total Number of Enrolled Students (#)	1,250
Total Number of Active Schools (#)	5
Total District Staff (#)	187

Noxubee Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	5
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	0.5
Annual Payroll Dept. Costs (\$)	\$67,482
Annual District Payroll (\$)	\$11,675,954
Number of Paychecks Processed (#)	3,582
Total Number of Paycheck Errors (#)	2
Total Number of Paychecks Direct Deposit (#)	2,939
Annual Liability Premiums, Claims & Admin Costs (\$)	Not Provided
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	1
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$88,596
Total Workers' Comp Claims Filed (#)	4
Total Lost Days for all Workers' Comp Claims (#)	8
Total Workplace Accidents Reported (#)	4
Annual Debt Principal (\$)	\$0
Annual Debt Servicing Costs (\$)	\$0
Annual Fund Balance (\$)	\$38,172,317
Annual Budgeted Expenditures (\$)	\$23,724,732
Annual Actual Expenditures (\$)	\$19,126,092
Annual Budgeted Revenue (\$)	\$24,396,269
Annual Actual Operating Revenue (\$)	\$23,286,055
Annual Budgeted Expenditures in Final Budget (\$)	Not Provided
Annual Budgeted Revenue in Final Budget (\$)	Not Provided
Annual Accounts Payable Dept Costs (\$)	\$33,741
Annual Procurement Dept Costs (\$)	\$33,741
Total Number of Enrolled Students (#)	1,401
Total Number of Active Schools (#)	4
Total District Staff (#)	192

Okolona Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	3
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$45,070
Annual District Payroll (\$)	\$5,370,588
Number of Paychecks Processed (#)	1,292
Total Number of Paycheck Errors (#)	0
Total Number of Paychecks Direct Deposit (#)	1,292
Annual Liability Premiums, Claims & Admin Costs (\$)	\$130,968
Number of Liability Claim Filed (#)	2
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$16,622
Total Workers' Comp Claims Filed (#)	1
Total Lost Days for all Workers' Comp Claims (#)	4
Total Workplace Accidents Reported (#)	3
Annual Debt Principal (\$)	\$178,944
Annual Debt Servicing Costs (\$)	\$239,752
Annual Fund Balance (\$)	\$1,078,983
Annual Budgeted Expenditures (\$)	\$4,855,716
Annual Actual Expenditures (\$)	\$4,544,083
Annual Budgeted Revenue (\$)	\$5,074,162
Annual Actual Operating Revenue (\$)	\$4,998,361
Annual Budgeted Expenditures in Final Budget (\$)	\$4,567,153
Annual Budgeted Revenue in Final Budget (\$)	\$4,998,361
Annual Accounts Payable Dept Costs (\$)	\$32,752
Annual Procurement Dept Costs (\$)	\$0
Total Number of Enrolled Students (#)	518
Total Number of Active Schools (#)	3
Total District Staff (#)	58

Oxford Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	5
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$131,789
Annual District Payroll (\$)	\$39,118,025
Number of Paychecks Processed (#)	7,871
Total Number of Paycheck Errors (#)	14
Total Number of Paychecks Direct Deposit (#)	7,871
Annual Liability Premiums, Claims & Admin Costs (\$)	\$249,662
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	0

Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$92,178
Total Workers' Comp Claims Filed (#)	38
Total Lost Days for all Workers' Comp Claims (#)	21
Total Workplace Accidents Reported (#)	38
Annual Debt Principal (\$)	\$6,370,306
Annual Debt Servicing Costs (\$)	\$8,694,301
Annual Fund Balance (\$)	\$54,103,282
Annual Budgeted Expenditures (\$)	\$78,440,873
Annual Actual Expenditures (\$)	\$77,699,248
Annual Budgeted Revenue (\$)	\$71,833,069
Annual Actual Operating Revenue (\$)	\$55,522,080
Annual Budgeted Expenditures in Final Budget (\$)	\$82,903,380
Annual Budgeted Revenue in Final Budget (\$)	\$77,462,896
Annual Accounts Payable Dept Costs (\$)	\$126,695
Annual Procurement Dept Costs (\$)	\$130,417
Total Number of Enrolled Students (#)	4,682
Total Number of Active Schools (#)	6
Total District Staff (#)	646

Pass Christian Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	4
Total Number of Directors/Managers (#)	11
Total Number of Secretaries/Admin Assistants (#)	15
Total Number of Staff in Payroll Dept. (#)	0.5
Annual Payroll Dept. Costs (\$)	\$30,563
Annual District Payroll (\$)	\$18,380,415
Number of Paychecks Processed (#)	3,767
Total Number of Paycheck Errors (#)	2
Total Number of Paychecks Direct Deposit (#)	3,767
Annual Liability Premiums, Claims & Admin Costs (\$)	\$153,904
Number of Liability Claim Filed (#)	2
Number of Liability Claim Litigated (#)	1
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$68,906
Total Workers' Comp Claims Filed (#)	11
Total Lost Days for all Workers' Comp Claims (#)	122
Total Workplace Accidents Reported (#)	11
Annual Debt Principal (\$)	\$741,000
Annual Debt Servicing Costs (\$)	\$955,895
Annual Fund Balance (\$)	\$5,575,000
Annual Budgeted Expenditures (\$)	\$21,663,000
Annual Actual Expenditures (\$)	\$20,491,000
Annual Budgeted Revenue (\$)	\$21,292,000
Annual Actual Operating Revenue (\$)	\$21,358,000
Annual Budgeted Expenditures in Final Budget (\$)	\$33,506,871
Annual Budgeted Revenue in Final Budget (\$)	\$35,433,743
Annual Accounts Payable Dept Costs (\$)	\$26,463

Annual Procurement Dept Costs (\$)	\$26,463
Total Number of Enrolled Students (#)	1,975
Total Number of Active Schools (#)	4
Total District Staff (#)	294

Perry Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	3
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$35,183
Annual District Payroll (\$)	\$7,557,404
Number of Paychecks Processed (#)	2,583
Total Number of Paycheck Errors (#)	3
Total Number of Paychecks Direct Deposit (#)	2,573
Annual Liability Premiums, Claims & Admin Costs (\$)	\$201,205
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$39,075
Total Workers' Comp Claims Filed (#)	3
Total Lost Days for all Workers' Comp Claims (#)	0
Total Workplace Accidents Reported (#)	3
Annual Debt Principal (\$)	\$439,196
Annual Debt Servicing Costs (\$)	\$535,444
Annual Fund Balance (\$)	\$1,307,105
Annual Budgeted Expenditures (\$)	\$9,412,960
Annual Actual Expenditures (\$)	\$9,728,002
Annual Budgeted Revenue (\$)	\$9,507,513
Annual Actual Operating Revenue (\$)	\$10,254,248
Annual Budgeted Expenditures in Final Budget (\$)	\$9,728,002
Annual Budgeted Revenue in Final Budget (\$)	\$10,254,248
Annual Accounts Payable Dept Costs (\$)	\$51,087
Annual Procurement Dept Costs (\$)	\$48,762
Total Number of Enrolled Students (#)	929
Total Number of Active Schools (#)	4
Total District Staff (#)	176

Simpson Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	6
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	2
Annual Payroll Dept. Costs (\$)	\$131,057
Annual District Payroll (\$)	\$17,876,395
Number of Paychecks Processed (#)	6,589

Total Number of Paycheck Errors (#)	106
Total Number of Paychecks Direct Deposit (#)	6,574
Annual Liability Premiums, Claims & Admin Costs (\$)	\$230,636
Number of Liability Claim Filed (#)	6
Number of Liability Claim Litigated (#)	1
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$71,251
Total Workers' Comp Claims Filed (#)	11
Total Lost Days for all Workers' Comp Claims (#)	Not Provided
Total Workplace Accidents Reported (#)	14
Annual Debt Principal (\$)	\$12,109,549
Annual Debt Servicing Costs (\$)	\$12,112,049
Annual Fund Balance (\$)	\$10,420,135
Annual Budgeted Expenditures (\$)	\$29,196,162
Annual Actual Expenditures (\$)	\$27,464,199
Annual Budgeted Revenue (\$)	\$29,193,952
Annual Actual Operating Revenue (\$)	\$28,557,029
Annual Budgeted Expenditures in Final Budget (\$)	\$27,464,199
Annual Budgeted Revenue in Final Budget (\$)	\$29,193,952
Annual Accounts Payable Dept Costs (\$)	\$67,840
Annual Procurement Dept Costs (\$)	\$66,777
Total Number of Enrolled Students (#)	3,102
Total Number of Active Schools (#)	9
Total District Staff (#)	485

Sunflower Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	7
Total Number of Directors/Managers (#)	2
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	2
Annual Payroll Dept. Costs (\$)	\$119,812
Annual District Payroll (\$)	\$29,274,445
Number of Paychecks Processed (#)	7,693
Total Number of Paycheck Errors (#)	30
Total Number of Paychecks Direct Deposit (#)	7,075
Annual Liability Premiums, Claims & Admin Costs (\$)	\$502,704
Number of Liability Claim Filed (#)	7
Number of Liability Claim Litigated (#)	2
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$209,053
Total Workers' Comp Claims Filed (#)	17
Total Lost Days for all Workers' Comp Claims (#)	123
Total Workplace Accidents Reported (#)	14
Annual Debt Principal (\$)	\$347,691
Annual Debt Servicing Costs (\$)	\$416,320
Annual Fund Balance (\$)	\$54,663,660
Annual Budgeted Expenditures (\$)	\$70,221,019
Annual Actual Expenditures (\$)	\$46,208,251

Annual Budgeted Revenue (\$)	\$71,367,068
Annual Actual Operating Revenue (\$)	\$78,780,687
Annual Budgeted Expenditures in Final Budget (\$)	\$46,208,251
Annual Budgeted Revenue in Final Budget (\$)	\$78,780,658
Annual Accounts Payable Dept Costs (\$)	\$66,680
Annual Procurement Dept Costs (\$)	\$63,735
Total Number of Enrolled Students (#)	3,061
Total Number of Active Schools (#)	12
Total District Staff (#)	542

Tate Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	1
Total Number of Directors/Managers (#)	7
Total Number of Secretaries/Admin Assistants (#)	13
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$68,412
Annual District Payroll (\$)	\$15,514,077
Number of Paychecks Processed (#)	3,600
Total Number of Paycheck Errors (#)	0
Total Number of Paychecks Direct Deposit (#)	3,600
Annual Liability Premiums, Claims & Admin Costs (\$)	\$315,953
Number of Liability Claim Filed (#)	3
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$65,135
Total Workers' Comp Claims Filed (#)	11
Total Lost Days for all Workers' Comp Claims (#)	\$1,105,000
Total Workplace Accidents Reported (#)	\$1,148,607
Annual Debt Principal (\$)	\$47,541,921
Annual Debt Servicing Costs (\$)	\$23,328,952
Annual Fund Balance (\$)	\$23,230,839
Annual Budgeted Expenditures (\$)	\$22,871,071
Annual Actual Expenditures (\$)	\$25,925,623
Annual Budgeted Revenue (\$)	\$30,505,754
Annual Actual Operating Revenue (\$)	\$32,981,471
Annual Budgeted Expenditures in Final Budget (\$)	\$54,403
Annual Budgeted Revenue in Final Budget (\$)	\$0
Annual Accounts Payable Dept Costs (\$)	\$61,617
Annual Procurement Dept Costs (\$)	\$1,285,730
Total Number of Enrolled Students (#)	2,000
Total Number of Active Schools (#)	6
Total District Staff (#)	314

Walthall Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	0.7
Total Number of Directors/Managers (#)	0.7

Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	0.8
Annual Payroll Dept. Costs (\$)	\$41,880
Annual District Payroll (\$)	\$11,383,477
Number of Paychecks Processed (#)	3,876
Total Number of Paycheck Errors (#)	5
Total Number of Paychecks Direct Deposit (#)	3,870
Annual Liability Premiums, Claims & Admin Costs (\$)	\$397,202
Number of Liability Claim Filed (#)	2
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$109,752
Total Workers' Comp Claims Filed (#)	2
Total Lost Days for all Workers' Comp Claims (#)	0
Total Workplace Accidents Reported (#)	2
Annual Debt Principal (\$)	\$0
Annual Debt Servicing Costs (\$)	\$0
Annual Fund Balance (\$)	\$17,242,641
Annual Budgeted Expenditures (\$)	\$27,299,671
Annual Actual Expenditures (\$)	\$22,678,120
Annual Budgeted Revenue (\$)	\$27,972,072
Annual Actual Operating Revenue (\$)	\$23,888,615
Annual Budgeted Expenditures in Final Budget (\$)	\$32,939,894
Annual Budgeted Revenue in Final Budget (\$)	\$28,797,291
Annual Accounts Payable Dept Costs (\$)	\$59,490
Annual Procurement Dept Costs (\$)	\$13,960
Total Number of Enrolled Students (#)	1,702
Total Number of Active Schools (#)	6
Total District Staff (#)	315

Water Valley Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	3
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	4
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$66,623
Annual District Payroll (\$)	\$8,074,918
Number of Paychecks Processed (#)	2,004
Total Number of Paycheck Errors (#)	4
Total Number of Paychecks Direct Deposit (#)	2,004
Annual Liability Premiums, Claims & Admin Costs (\$)	\$0
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$41,955
Total Workers' Comp Claims Filed (#)	3
Total Lost Days for all Workers' Comp Claims (#)	55
Total Workplace Accidents Reported (#)	3

Annual Debt Principal (\$)	\$372,000
Annual Debt Servicing Costs (\$)	\$372,900
Annual Fund Balance (\$)	\$2,210,573
Annual Budgeted Expenditures (\$)	\$11,190,758
Annual Actual Expenditures (\$)	\$12,082,854
Annual Budgeted Revenue (\$)	\$11,275,278
Annual Actual Operating Revenue (\$)	\$12,064,401
Annual Budgeted Expenditures in Final Budget (\$)	\$12,082,854
Annual Budgeted Revenue in Final Budget (\$)	\$12,064,401
Annual Accounts Payable Dept Costs (\$)	\$42,354
Annual Procurement Dept Costs (\$)	\$0
Total Number of Enrolled Students (#)	1,057
Total Number of Active Schools (#)	2
Total District Staff (#)	157

Wayne Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	11
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	17
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$70,000
Annual District Payroll (\$)	\$26,400,000
Number of Paychecks Processed (#)	6,500
Total Number of Paycheck Errors (#)	25
Total Number of Paychecks Direct Deposit (#)	6,500
Annual Liability Premiums, Claims & Admin Costs (\$)	\$450,000
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$90,000
Total Workers' Comp Claims Filed (#)	3
Total Lost Days for all Workers' Comp Claims (#)	25
Total Workplace Accidents Reported (#)	5
Annual Debt Principal (\$)	\$598,184
Annual Debt Servicing Costs (\$)	\$839,545
Annual Fund Balance (\$)	\$2,496,000
Annual Budgeted Expenditures (\$)	\$46,214,000
Annual Actual Expenditures (\$)	\$44,925,000
Annual Budgeted Revenue (\$)	\$48,585,000
Annual Actual Operating Revenue (\$)	\$58,900,000
Annual Budgeted Expenditures in Final Budget (\$)	\$48,470,000
Annual Budgeted Revenue in Final Budget (\$)	\$48,808,533
Annual Accounts Payable Dept Costs (\$)	\$75,000
Annual Procurement Dept Costs (\$)	\$50,059
Total Number of Enrolled Students (#)	2,850
Total Number of Active Schools (#)	7
Total District Staff (#)	502

West Point Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	4.5
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$67,546
Annual District Payroll (\$)	\$23,437,935
Number of Paychecks Processed (#)	5,161
Total Number of Paycheck Errors (#)	1
Total Number of Paychecks Direct Deposit (#)	5,156
Annual Liability Premiums, Claims & Admin Costs (\$)	\$208,317
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$116,587
Total Workers' Comp Claims Filed (#)	7
Total Lost Days for all Workers' Comp Claims (#)	6
Total Workplace Accidents Reported (#)	23
Annual Debt Principal (\$)	\$0
Annual Debt Servicing Costs (\$)	\$243,594
Annual Fund Balance (\$)	\$3,355,206
Annual Budgeted Expenditures (\$)	\$39,095,023
Annual Actual Expenditures (\$)	\$37,377,275
Annual Budgeted Revenue (\$)	\$38,391,763
Annual Actual Operating Revenue (\$)	\$37,861,786
Annual Budgeted Expenditures in Final Budget (\$)	\$51,348,214
Annual Budgeted Revenue in Final Budget (\$)	\$52,071,296
Annual Accounts Payable Dept Costs (\$)	\$54,212
Annual Procurement Dept Costs (\$)	\$9,566
Total Number of Enrolled Students (#)	2,770
Total Number of Active Schools (#)	8
Total District Staff (#)	426

Wilkinson Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	3
Total Number of Directors/Managers (#)	3
Total Number of Secretaries/Admin Assistants (#)	3.5
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$47,431
Annual District Payroll (\$)	\$9,686,824
Number of Paychecks Processed (#)	2,781
Total Number of Paycheck Errors (#)	3
Total Number of Paychecks Direct Deposit (#)	2,781
Annual Liability Premiums, Claims & Admin Costs (\$)	\$318,673
Number of Liability Claim Filed (#)	0

Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$102,910
Total Workers' Comp Claims Filed (#)	3
Total Lost Days for all Workers' Comp Claims (#)	70
Total Workplace Accidents Reported (#)	3
Annual Debt Principal (\$)	\$213,605
Annual Debt Servicing Costs (\$)	\$241,638
Annual Fund Balance (\$)	\$9,948,924
Annual Budgeted Expenditures (\$)	\$19,869,177
Annual Actual Expenditures (\$)	\$13,547,905
Annual Budgeted Revenue (\$)	\$16,010,801
Annual Actual Operating Revenue (\$)	\$13,310,696
Annual Budgeted Expenditures in Final Budget (\$)	\$13,547,905
Annual Budgeted Revenue in Final Budget (\$)	\$13,310,696
Annual Accounts Payable Dept Costs (\$)	\$45,463
Annual Procurement Dept Costs (\$)	\$25,779
Total Number of Enrolled Students (#)	888
Total Number of Active Schools (#)	5
Total District Staff (#)	161

Yazoo County Finance Data	
Data	2021-2022
Total Number of Staff in Financial Dept. (#)	3
Total Number of Directors/Managers (#)	1
Total Number of Secretaries/Admin Assistants (#)	0
Total Number of Staff in Payroll Dept. (#)	1
Annual Payroll Dept. Costs (\$)	\$63,610
Annual District Payroll (\$)	\$12,281,344
Number of Paychecks Processed (#)	3,050
Total Number of Paycheck Errors (#)	1
Total Number of Paychecks Direct Deposit (#)	3,050
Annual Liability Premiums, Claims & Admin Costs (\$)	\$237,110
Number of Liability Claim Filed (#)	0
Number of Liability Claim Litigated (#)	0
Annual Workers' Comp Premium, Claims & Admin Costs (\$)	\$15,281
Total Workers' Comp Claims Filed (#)	4
Total Lost Days for all Workers' Comp Claims (#)	0
Total Workplace Accidents Reported (#)	4
Annual Debt Principal (\$)	\$641,504
Annual Debt Servicing Costs (\$)	\$641,504
Annual Fund Balance (\$)	\$9,359,406
Annual Budgeted Expenditures (\$)	\$33,791,311
Annual Actual Expenditures (\$)	\$23,404,242
Annual Budgeted Revenue (\$)	\$31,141,078
Annual Actual Operating Revenue (\$)	\$20,985,339
Annual Budgeted Expenditures in Final Budget (\$)	\$29,783,493
Annual Budgeted Revenue in Final Budget (\$)	\$30,690,412

Annual Accounts Payable Dept Costs (\$)	\$37,059
Annual Procurement Dept Costs (\$)	\$82,030
Total Number of Enrolled Students (#)	1,385
Total Number of Active Schools (#)	4
Total District Staff (#)	224

APPENDIX C

SUPPLY CHAIN

District Detailed Commendations, Observations, and
Potential Opportunities

Supply Chain: District Detailed Commendations, Observations, and Potential Opportunities

The regional peer average is based on data collected from Alabama, Tennessee, Mississippi, and Louisiana school districts. National peer ranges are taken from the Council of Great City Schools data.

Attala

The district currently lacks dedicated full-time staff members for handling accounts payable and procurement functions. Instead, they have provided estimated full-time equivalents (FTEs) for these roles. However, the accuracy of these estimates could not be verified by the assessment team. Districts should avoid relying heavily on measures that compare costs or performance based on staff count.

In the case of accounts payable, only 0.35 FTE was assigned to handle these duties. The average time taken to process an invoice (15 days) was significantly lower than that of similar districts at the state and regional levels. The number of invoices processed per staff member per month (452.4) was below the state median and the regional peer average. Additionally, 1% of payments had to be voided, which is consistent with both the state median and regional peer average. However, the costs measured per \$100,000 in revenue and per invoice were higher compared to similar districts.

Only 0.65 FTE were assigned to handle procurement responsibilities. It is important for the district to consider formalizing, tracking, and improving competitive procurement processes. During the assessed year, the district released a limited number of formal bids or requests for proposals (RFP), with only five occurring. The district did not track important metrics such as the procurement savings ratio or the competitive procurement ratio. By standardizing, measuring, and increasing competitive bidding, the district could potentially reduce the cost of purchased goods and services by 5 to 20%. However, due to the district's limited experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented. An estimate of potential savings through competitive procurement could not be calculated because the district did not provide the total amount spent on goods and services.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Canton

The district currently has one full-time staff member for handling accounts payable and one for procurement functions. The average time taken to process an invoice (45 days) was significantly higher than that of similar districts at the state and regional levels. The number of invoices processed per staff member per month (225.9) was significantly below the state median and the regional peer average. Additionally, 2.6% of payments (35) had to be voided, which is higher than both the state median and regional peer average. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring. Accounts payable costs measured per invoice (\$22.67) were significantly higher than the state median, regional peer average, and national peer range, and were the fourth highest of all reviewed districts. Accounts payable costs measured per \$100,000 of revenue (\$97.79) were below the state median and the regional peer average.

The district should consider formalizing, tracking, and improving competitive procurement processes. The district provided minimal information regarding the procurement process. Procurement costs per \$100,000 of revenue (\$48.28) were significantly below the state median, regional peer average, and national peer range, and costs per purchase order were aligned with the state median and below the regional peer average and the national peer range. The district did not track important metrics such as the procurement savings ratio or the competitive procurement ratio. By standardizing, measuring, and increasing competitive bidding, the district could potentially reduce the cost of purchased goods and services by 5 to 20%. However, due to the district's limited experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented. An estimate of potential savings through

competitive procurement could not be calculated because the district could not provide the total amount spent on goods and services.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Coahoma

Currently, the district lacks dedicated full-time staff members to handle accounts payable and procurement functions. Instead, it provided estimated full-time equivalents (FTEs) for these roles. However, the accuracy of these estimates could not be verified by the assessment team. The district should avoid relying on measures that compare costs or performance based on staff count.

For accounts payable, only 0.50 FTE was assigned to handle these duties. The average time taken to process an invoice was significantly lower (10 days) than the state median and regional peer average. The number of invoices processed per staff member per month (622.5) was better than the state median and the regional peer average. Additionally, 0.9% of payments had to be voided, which is below both state median and regional peer average. The costs measured per invoice (\$7.24) were better than the state median and the regional peer average. Costs measured per \$100,000 of revenue (\$183.76) were higher than the state median but lower than the regional peer average.

Regarding procurement, 0.50 FTE was assigned to handle these responsibilities. The district performs well in tracking procurement activities. Additionally, the district is one of six districts that utilize purchasing cards (P-cards) and has the highest percentage of usage (2.9% of total procured dollars). However, procurement costs measured per \$100,000 of spending and per purchase order were higher than the state median and the regional peer average. Costs per purchase order were the highest of all reviewed districts. It should be noted that several state peer districts reviewed do not track procurement costs or other procurement activities, resulting in zero or minimal costs and dragging down the state median level. In contrast, the district not only tracks procurement costs and activities but also reviews overall effectiveness. 31.5% of all purchases were made through competitive procurement, which was the fourth highest of all reviewed districts. The district achieved approximately 28% savings on competitively procured items and services, the highest among all peers and substantially above all peer groups.

Coahoma had the largest purchasing card (P-card) purchasing ratio and the highest procurement savings ratio of all reviewed districts.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Copiah

The district assigned 1.0 FTE to handle accounts payable duties. The average time to process an invoice (30 days) was higher than the state median, the regional peer average, and the national peer range. The number of invoices processed per monthly staff member (397.4) was below the state median. Accounts payable costs measured per invoice (\$7.94) were lower (i.e., better) than the regional peer average. The district's accounts payable costs per \$100,000 revenue (\$146.79) were lower than the state median and the regional peer average. The payments voided rate (0.5%) was lower than the state median and the regional peer average.

The district had 1.0 FTE assigned to procurement duties. Procurement costs measured per \$100,000 of spending (\$168.34) were higher than the state median and the regional peer average. The cost per purchase order (\$23.42) was higher than the state median but lower than the regional peer average. The district does not appear to engage in competitive procurement (i.e., reported \$0.00 for annual purchasing through competitive procurement). The district does not utilize P-cards.

By implementing, standardizing, and measuring competitive bidding, the district could reduce the cost of purchased goods and services by 5 to 20%. However, due to the district's lack of experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

George

The district has dedicated staff for handling accounts payable (1 full-time staff member) and procurement (1 full-time staff member) functions. The district tracks most accounts payable and procurement activities and costs.

The average time to process an invoice (22 days) was lower than the state median and the regional peer average. The number of monthly invoices processed per staff member (720.4) was better than the state median and the regional peer average. The cost measured per invoice (\$5.94) and costs per \$100,000 of revenue (\$110.27) were better than the state median and the regional peer average. Approximately 7.4% of the district's payments were voided, which is higher than the state median and the regional peer average. This represents 167 payments being voided. The district noted that this issue was caused by a new employee in accounts payable who required additional training and a software issue with check numbering. Both issues have been resolved.

The district is one of six districts that utilize P-cards. Approximately 0.3% of total purchasing dollars coming from P-cards. Procurement costs measured per \$100,000 of spending (\$95.31) and per purchase order (\$14.39) were below (i.e., better) the state median and the regional peer average. While the district did not track all competitive procurement activities (e.g., annual purchasing through competitive procurement), the district provided annual savings from invitations for bids, requests for proposals, and informed solicitations, which was 2%. This was higher than the median for comparative state peers. However, several districts either did not have or did not report competitive procurement savings resulting in a low state median percentage. It is recommended that the district increase competitive procurement activities and improve tracking of these activities to ensure their competitive procurement efforts are effective. An estimate of potential savings through competitive procurement could not be calculated because the district did not provide the total amount spent on goods and services.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Greenville

The district currently has two 2 FTEs for handling accounts payable and one FTE for procurement functions. The average time to process an invoice (28 days) was higher than the state median and the regional peer average. Additionally, 7.5% of payments had to be voided, which is higher than the state median and the regional peer average. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring. However, accounts payable costs measured per \$100,000 of revenue (\$161.85) were below (i.e., better than) the state median and the regional peer average. The district did not track key data, such as the number of invoices processed and accounts payable payments past due.

The district provided minimal information regarding the procurement process. Procurement costs per \$100,000 of revenue (\$71.93) were below (i.e., better than) the state median and the regional peer average. However, the assessment team could not calculate costs per purchase order due to inaccuracy with the total number of purchase orders per fiscal year. Moreover, the district did not provide important metrics such as the total costs for goods and services. The district did not track annual purchasing through competitive procurement (i.e., invitations for bid, requests for proposals, and informal solicitations) nor annual savings from competitive procurement. The district does utilize P-cards.

The district is one of three districts that reported having a warehouse. The warehouse operating expense ratio was 349%, higher than the national peer range.

The district should focus on accurately tracking key accounts payable and procurement measures (e.g., the total number of accounts payable transactions, annual savings from competitive procurement) better to understand the overall effectiveness of supply chain activities.

The district could reduce the cost of purchased goods and services by 5 to 20% by standardizing, measuring, and increasing competitive bidding. However, due to the district's limited experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented. Unfortunately, an estimate of potential savings through competitive procurement could not be calculated because the district could not provide the total amount spent on goods and services.

Grenada

The district reported 1.0 FTE assigned to handle accounts payable duties. The average time taken to process an invoice (30 days) was higher than both the state median and the regional peer average. The number of invoices processed per staff member per month (745.9) was higher (i.e., better) than the state median and the regional peer average. The district's payments voided (1.2%) aligned with the state median and was above the regional peer average. The costs measured per invoice (\$8.58) were lower (i.e., better) than the state median and the regional peer average. Costs measured per \$100,000 of revenue (\$162.35) were lower (i.e., better) than both the state median and the regional peer average, as was the cost per invoice (\$8.58).

The district currently lacks dedicated full-time staff members to handle the procurement function. Instead, the district provided estimated full-time equivalents (0.5 FTE) for this role. The accuracy of this estimate could not be verified by the assessment team.

Districts should avoid relying heavily on measures that compare costs or performance based on staff count. The district was one of only six cohort peer districts that utilized P-cards, with only 0.3% of total purchasing dollars coming from P-cards. Procurement costs measured per \$100,000 of spending (\$100.80) were aligned with the state median and lower (i.e., better) than the regional peer average. The costs per purchase order (\$13.91) were lower (i.e., better) than the state median and the regional peer average. The district did not provide annual purchasing through competitive procurement data (i.e., invitations for bid, requests for proposal, and informal solicitations) nor annual savings from competitive procurement. By standardizing, measuring, and increasing competitive bidding, the district could potentially reduce the cost of purchased goods and services by 5 to 20%. However, due to the district's limited experience with the formal bid/RFP process (the district reported four formal bids/RFPs sent out annually), there may be initial limitations on the extent of competitive bidding that can be implemented. When the procurement process is fully optimized the district could save between \$4,506 and \$98,140 annually on purchased goods and services.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Hattiesburg

The district has dedicated staff for handling accounts payable (1 full-time staff member) and 0.50 FTE performing procurement functions. The district tracks most accounts payable and procurement activities and costs.

Hattiesburg had the lowest accounts payable cost per \$100,000 of revenue of all reviewed districts.

The average time to process an invoice (22.5 days) was lower than the state median and regional peer average. The number of monthly invoices processed per staff member (740.4) was better than the state median and the regional peer average. The district was the fourth highest of all reviewed districts. Accounts payable costs measured per invoice (\$5.34)

were lower than the state median and the regional peer average. Accounts payable costs measured per \$100,000 of revenue (\$75.14) were better than the state median and the regional peer average. The district had 2.4% of the district's payments voided; this was higher than the state median and the regional peer average. This represents 47 payments being voided. The district noted that ten were due to checks being lost in the mail, and others were related to printing errors. The district has recently implemented electronic funds transfer processing to help reduce and eliminate errors going forward.

The district is one of six districts that utilize P-cards, with 0.1% of total purchasing dollars coming from P-cards. Procurement costs measured per \$100,000 of spending (\$65.28) were below (i.e., better) the state median and the regional peer average. Procurement costs per purchase order (\$19.04) were higher than the state median but were below the regional peer average. Approximately 16.1% of procured services and products were competitively procured. This was higher than the state median. It should be noted that several state peer districts either did not have or did not report competitive procurement savings, resulting in a low state median. The district should increase competitive procurement activities and track the effectiveness of these activities (i.e., procurement savings ratio) to ensure the district benefits the most from future competitive procurement efforts. The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Hollandale

The district reported dedicated staff members for handling accounts payable (2.0 FTE) and procurement (2.0 FTE) functions.

With the accounts payable function, the average time taken to process an invoice (30 days) was higher than the state median and the regional peer average. The district processed fewer invoices per FTE per month (129.9) than the state median and the regional peer average. Additionally, 13.5% of payments had to be voided, which is higher than the regional peer average and the highest percentage of all reviewed districts. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring. Accounts payable costs measured per \$100,000 of revenue (\$280.70) were higher than the state median and the regional peer average while costs per invoice (\$11.98) were higher than the state median.

Hollandale had the highest number of payments voided of all reviewed districts.

The district was one of six districts utilizing a P-card. Approximately 2.4% of total purchasing dollars came from P-cards. This was the second highest rate of all reviewed districts. Since the district did not provide metrics such as annual procurement department costs and annual purchasing through competitive procurement (i.e., invitations for bid, requests for proposal, and informal solicitations), several key performance indicators could not be calculated.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

It is recommended that the district consistently track key procurement data (e.g., annual procurement department costs, annual purchasing through competitive procurement, and the number of formal bids or requests for proposals sent out annually). By standardizing, measuring, and increasing competitive bidding, the district could potentially reduce the cost of purchased goods and services by 5 to 20%. If the district has limited experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented. When the procurement process is fully optimized the district could save between \$2,628 and \$57,229 annually on purchased goods and services.

Holmes

The district reported dedicated staff members for handling accounts payable (1.0 FTE) and procurement (1.25 FTE) functions.

With the accounts payable function, the district processed fewer invoices per FTE per month (209.3) than the state median and the regional peer average. Accounts payable costs measured per \$100,000 of revenue (\$126.42) were lower (i.e., better) than the state median and the regional peer average. Costs per invoice (\$25.77) were higher than both the state median and the regional peer average. The district did not track key metrics such as the number of payments that had to be voided nor the average number of number of days it takes to process an invoice.

The district provided minimal information regarding the procurement function. Procurement costs per \$100,000 of revenue (\$107.98) were above the state median but lower (i.e., better) than the regional peer average. Procurement costs per purchase order (\$40.89) were higher than both the state median and the peer average. The district did not provide data such as the total amount of procurement outlay, which is a metric necessary for calculating several measures of effectiveness. The district does not utilize P-cards.

The district reported having a warehouse.

The district should focus on accurate tracking of key accounts payable and procurement measures (e.g., the average number of days to process invoices, number of payments past due, number of payments voided, total procurement outlay, annual savings from competitive procurement) to better understand the overall effectiveness of supply chain activities.

Holmes does not track key performance metrics for its accounts payable and procurement functions.

An estimate of potential savings through competitive procurement could not be calculated because the district did not provide the total amount spent on goods and services.

Louisville

The district has dedicated staff handling accounts payable (1 FTE). It has no dedicated staff performing procurement functions, and procurement duties are spread throughout the district departments and schools. Therefore, the district was unable to calculate a full-time equivalent.

With accounts payable, the average time to process an invoice (15 days) was lower than the state median and the regional peer average. The number of monthly invoices processed per staff member (716.2) was better than the state median and the regional peer average. Accounts payable costs measured per invoice (\$6.58) and per \$100,000 of revenue (\$153.93) were better than the state median and the regional peer average. The district had only 0.5% of the district's payments voided; this was lower than the state median and regional peer average. The district's accounts payable function appears to perform efficiently and effectively.

The district does not use P-cards. Procurement costs could not be calculated based on the work spread across the district. The procurement savings ratio was not tracked. The district identified that 12.0% of procured items and services were completed through competitive procurement practices. Implementing standardization, measurement, and an increased emphasis on competitive procurement could reduce costs by 5 to 20% for purchased goods and services. Estimating savings could not be achieved based on the data available. Therefore, the district should consider standardizing and centralizing its procurement activities to enhance competitive practices.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Madison

The district has dedicated staff handling accounts payable (four FTEs) and procurement (one FTE).

The average time to process an invoice (6 days) was significantly lower than the state median. The number of monthly invoices processed per staff member (499.4) was higher (i.e., better) than the state median and the regional peer average. Accounts payable costs measured per invoice (\$11.75) were higher than the state median and below the regional peer average. Accounts payable costs per \$100,000 of revenue (\$129.86) were lower (i.e., better) than the state median and the regional peer average. The district had only 0.3% of the district's payments voided; this was lower than the state median and the regional peer average. The district's accounts payable function appears to perform efficiently and effectively.

The district does not use P-cards. Procurement costs measured per \$100,000 of spending (\$51.99) and per purchase order (\$10.33) were lower than the median or average of all comparative peer groups. The procurement savings ratio was 5.0%, higher than the state median and regional peer average. The district identified that only 4.5% of procured items and services were completed through competitive procurement practices. It is recommended that the district increase the percentage of competitively procured items and services to align with all comparative peer groups.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

McComb

The district lacks dedicated full-time staff members to handle the accounts payable function. Instead, it has provided this role's estimated full-time equivalents (0.8 FTE). The assessment team could not verify the accuracy of this estimate. Districts should avoid relying heavily on measures that compare costs or performance based on staff count.

The average number of days it takes the district to process invoices (30) exceeds the state median and the regional peer average. The number of invoices processed per staff member was lower than the state median and the regional peer average. The accounts payable costs measured per invoice (\$10.64) were lower (better) than the state median and the regional peer average, as were the costs per \$100,000 revenue at \$147.09. Approximately 0.1% of payments had to be voided, which was a rate lower than the regional peer average and was the lowest rate of all reviewed districts. Accounts payable functions appear to be effective and efficient.

The district could not provide the number of FTEs for the procurement function as the work is spread across the central office and school bookkeeper staff. The district provided minimal information about the procurement function. Procurement costs measured per \$100,000 of spending (\$215.66) were higher than both the state median and the regional

peer average. Cost per purchase order (\$17.00) aligned with the state median and was lower than the regional peer average.

The district does not utilize P-cards. The district did not provide sufficient data to calculate the procurement savings ratio or the competitive procurement ratio. The district could reduce the cost of purchased goods and services by 5 to 20% by standardizing, measuring, and increasing competitive bidding. However, due to the district's limited experience with the formal bid/RFP process (the district issued five invitations to bid, and requests for proposals were sent out annually), there may be initial limitations on the extent of competitive bidding that can be implemented. The district could benefit from the use of P-cards. An estimate of potential savings through competitive procurement could not be calculated because the district did not provide the total amount spent on goods and services (i.e., the annual total amount of procurement outlay).

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Moss Point

The district currently has one FTE for handling accounts payable and one for procurement functions.

The average number of days to process invoices (30) is higher than the state median and the regional peer average. The number of invoices processed per staff member (481.5) was higher (i.e., better) than the state median but lower than the regional peer average. The accounts payable costs measured per invoice (\$11.16) were lower (better) than the state median and lower than the regional peer average. However, the costs per \$100,000 revenue (\$200.16) were above the state median and the regional peer average. The district provided the total number of voided payments (366). However, the assessment team could not calculate a percentage for the voided payments due to the inaccuracy of the total number of transactions/payments reported.

Procurement costs measured per \$100,000 of spending (\$177.16) were higher than the state median and the regional peer average. Additionally, the cost per purchase order (\$31.74) was higher than the state median and the regional peer average. While the district did not provide data on the annual savings from competitive procurement (i.e., from invitations for bids, requests for proposals, and informal solicitations), it did have the second highest competitive procurement ratio (56.7%) of all reviewed districts. It was significantly higher (i.e., better) than the regional peer average. The district does utilize P-cards.

The district should focus on accurately tracking key accounts payable and procurement measures (e.g., the total number of AP transactions, annual savings from competitive procurement) better to understand the overall effectiveness of supply chain activities.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Natchez-Adams

The district reported dedicated staff members for handling accounts payable (2.0 FTE) and procurement (1.0 FTE) functions.

Natchez-Adams tied for the least number of days required to process invoices of all reviewed districts.

With accounts payable, the average time taken to process an invoice (5 days) was lower (i.e., better) than the regional peer average and tied for the lowest of all reviewed districts. The number of invoices processed per staff member per month (303.3) was lower than the state median and the regional peer average. The cost measured per invoice (\$16.78) and costs

per \$100,000 of revenue (\$267.12) were higher than the respective state medians and the regional peer averages. At 3.7%, the district's payments voided percentage was higher than the state median and the regional peer average. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring. If the district aligned its costs with the state median, it could save \$8,192 to \$14,799 annually.

The district did not confirm if it used P-cards. Procurement costs per \$100,000 of revenue (\$140.69) were higher than both the state median and the regional peer average. Procurement costs per purchase order (\$20.07) were higher than the state median yet lower than the regional peer average. The district had 42.3% of all purchases made through competitive

procurement, which was the third highest of all districts and higher (i.e., better) than the regional peer average. The district did not track annual savings from competitive procurement (i.e., invitations for bid, requests for proposals, and informal solicitations). The district should track this number as an overall measure of the effectiveness of the procurement function.

The district reported having a warehouse.

North Panola

The district reported 1.0 FTE assigned to handle accounts payable duties. The average time to process an invoice (31.5 days) was higher than the state median and the regional peer average. The number of invoices processed per monthly staff member (84.2) was the lowest of all reviewed districts and was lower than the regional peer average. The district voided 2.5% of payments above the state median and the regional peer average. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring. The costs measured per invoice (\$76.30) were significantly higher than the state median and the regional peer average. Costs measured per \$100,000 of revenue (\$458.28) were also significantly higher than the state median and the regional peer average, as was the cost per invoice. At \$76.30 per invoice, it was the highest cost among the state cohort. The district should review accounts payable processing to determine if efficiency and effectiveness improvements could be made. If the district could align costs with peers, the district could see annual savings ranging from \$37,704 to \$45,369.

The district currently lacks dedicated full-time staff members to handle the procurement function. It reported 0.0 FTE for procurement activities. Procurement performance could not be measured due to insufficient data, such as annual procurement outlay. The district does not utilize P-cards.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

The district should focus on accurately tracking key procurement activities (e.g., total procurement outlay, annual savings from competitive procurement) better to understand the overall effectiveness of supply chain activities. The district reported sending out ten formal bids/requests for proposals annually. The district could reduce the cost of purchased goods and services by 5 to 20% by standardizing, measuring, and increasing competitive bidding. An estimate of potential savings through competitive procurement could not be calculated because the district could not provide the total amount spent on goods and services nor the amount competitively procured.

Noxubee

The district lacks dedicated full-time staff members to handle accounts payable and procurement functions. Instead, they have provided estimated full-time equivalents (FTEs) for these roles. However, the assessment team could not verify the accuracy of these estimates. The district should avoid relying on measures that compare costs or performance based on staff count.

The district assigns 0.5 FTE to handle accounts payable functions. The average time to process an invoice (45 days) was significantly higher than the state median and regional and national average. The number of invoices processed per staff member per month was significantly higher (i.e., better) than both the state median and the regional peer average. This metric was the second highest of all reviewed districts. The accounts payable costs measured per invoice (\$4.97) were lower (i.e., better) than the regional peer average and the second lowest of all reviewed districts. Additionally, the district's costs per \$100,000 revenue (\$144.90) was lower than the state median and the regional peer average. The payments voided rate (1.4%) was higher than the state median and the regional peer average.

The district calculates 0.5 FTE assigned to handle procurement duties. Procurement costs measured per \$100,000 of spending (\$144.90) were higher than both the state median and the regional peer average. The cost per purchase order (\$16.16) was lower (i.e., better) than both the state median and the regional peer average. The district does not appear to engage in competitive procurement (i.e., reported \$0.00 for annual purchasing through competitive procurement). The district does not utilize P-cards.

By implementing, standardizing, and measuring competitive bidding, the district could reduce the cost of purchased goods and services by 5 to 20%. However, due to the district's lack of experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Okolona

The district currently lacks dedicated full-time staff members for handling accounts payable and procurement functions. Instead, they have provided estimated full-time equivalents (0.75 FTE) for the accounts payable role and 0.0 FTE for procurement activities. The accuracy of these estimates could not be verified by the assessment team. Districts should avoid relying heavily on measures that compare costs or performance based on staff count.

In the case of accounts payable, the average time taken to process an invoice (40 days) was significantly higher than the median of the state median and the regional peer average. The number of invoices processed per staff member per month (284.2) was below the state median and the regional peer average. Additionally, 1.5% of payments had to be voided, higher than the state median and regional peer average. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring.

Accounts payable costs as measured per \$100,000 revenue (\$655.26) were significantly higher than the regional peer average and the highest of all reviewed districts. Costs per invoice (\$12.80) were higher than the state median and lower (i.e., better) than the regional peer average.

The district did not provide an FTE estimate for procurement activities and simply stated that there was “no dedicated person” for this function. Most procurement performance metrics could not be calculated due to missing data, such as annual purchasing through competitive procurement (i.e., invitations for bids, requests for proposals, and informal solicitations) and annual procurement department costs. The district is one of six districts that reported utilizing P-cards.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

The district should focus on improving and accurately tracking metrics for the accounts payable function and especially the procurement function. Additionally, it is recommended that the district focus on standardizing, measuring, and increasing competitive bidding (the district only had two bids in FY 2022). By optimizing competitive procurement, the district could potentially reduce the cost of purchased goods and services by \$5,507 to \$55,071 annually.

Oxford

The district reported one FTE for handling accounts payable and one FTE for procurement functions.

The average time to process an invoice (22 days) was lower (i.e., better) than the state median and the regional peer average. The number of monthly invoices processed per staff member (668.9) was significantly higher than the state median and the regional peer average. The cost measured per invoice (\$15.78) and costs per \$100K of revenue (\$228.19)

Oxford had the lowest number of payments voided of all reviewed districts.

were higher than the state median and the regional peer average. At 0.1%, the district’s payments voided percentage was the lowest of all reviewed districts.

If the district could align its accounts payable costs with the state median or regional peer average, there could be annual cost savings of \$16,455 to \$36,201. The district should be careful not to reduce efficiency or effectiveness when considering cost improvements.

The district was one of six that used P-cards, with 0.1% of dollars spent buying items or services being completed with a P-card. Procurement costs per \$100K of revenue (\$234.89) were higher than the state median and regional peer average. Procurement costs per purchase order (\$33.86) were higher than the state median and the regional peer average. The district had only 1.1% of all purchases made through competitive procurement. The district reported 0.0% annual savings from competitive procurement (i.e., invitations for bid, requests for proposals, and informal solicitations).

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

It is recommended that the district review and improve current procurement processes. The district could reduce the cost of purchased goods and services by 5 to 20% by standardizing, measuring, and increasing competitive bidding. If the district has limited experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented. When the procurement process is fully optimized, the district could, on average, save

between \$37,415 to \$366,669 annually on purchased goods and services. If the district could improve the procurement process's efficiency, it could save \$29,396 to \$63,056 annually.

Pass Christian

The district lacks dedicated full-time staff members to handle accounts payable and procurement functions. Instead, they have provided estimated full-time equivalents (FTEs) for these roles. However, the assessment team could not verify the accuracy of these estimates. The district should not rely heavily on measures that compare costs or performance based on staff count.

Only 0.40 FTE was assigned to handle accounts payable duties. The average time to process an invoice (10 days) was significantly lower than the state median and regional peer average. The number of invoices processed per FTE per month (1,442.9) was the highest of all reviewed districts. The costs measured per invoice (\$3.82) were the lowest of all reviewed districts. Costs measured per \$100,000 of revenue (\$123.90) were the fifth lowest of all reviewed districts. Approximately 1.5% of payments (33) had to be voided, higher than the state median and regional peer average. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring.

Regarding procurement, 0.40 FTE was assigned to handle these responsibilities. The district does not use P-cards. Procurement costs reflected mixed performance. When measured per \$100,000 of spend (\$123.90), costs were higher than the state median and the regional peer average. Costs measured per purchase order (\$15.38) were lower than the state median and the regional peer average. While the district did not track all competitive procurement activities (e.g., annual purchasing through competitive procurement), the district provided annual savings from invitations for bids, RFPs, and informed solicitations, which was 2%. This was higher than the state median. Several state peer districts either did not have or did not report competitive procurement savings, resulting in a low state median percentage. It is recommended that the district increase competitive procurement activities and improve tracking of these activities to ensure their competitive procurement efforts are effective. An estimate of potential savings through competitive procurement could not be calculated because the district could not provide the total amount spent on goods and services.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Perry

The district lacks dedicated full-time staff members to handle accounts payable and procurement functions. Instead, they have provided estimated full-time equivalents (FTEs) for these roles. However, the assessment team could not verify the accuracy of these estimates. The district should avoid relying on measures that compare costs or performance based on staff count.

For accounts payable, the district calculates 0.7 FTE handling this function. The average time to process an invoice (14.8 days) was lower (i.e., better) than the state median and the regional peer average. The number of invoices processed per monthly staff member (456.0) was aligned with the state median and lower than the regional peer average. The accounts payable costs measured per invoice (\$13.34) were higher than the state median and below (i.e., better than) the regional peer average. However, the accounts payable costs per \$100,000 revenue, at \$498.20, was the second highest of all reviewed districts and higher than regional peer average and national peer range. The payments voided rate (0.2%) was lower (i.e., better) than the state median and the regional peer average.

The district assigns 0.7 FTE to handle procurement duties. Procurement costs measured per \$100,000 of spending (\$475.53) were significantly higher than the state median, the regional peer average, and the national peer range. The district had the highest procurement costs of all reviewed districts. The cost per purchase order (\$48.52) was also higher than the state median and the regional peer average. The district does not track annual savings from annual purchasing through competitive procurement (i.e., invitations for bids, requests for proposals, and informal solicitations.) The district does not utilize P-cards.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

It is recommended that the district optimize accounts payable and procurement processes to increase efficiency and effectiveness. The district could reduce the cost of purchased goods and services by 5 to 20% by standardizing, measuring, and increasing competitive bidding. However, due to the district's limited experience with the formal bid/RFP process (the district reported that two invitations to bid/requests for proposal were sent out annually), there may be initial limitations on the extent of competitive bidding that can be implemented. When the procurement process is fully optimized, the district could save between \$9,000 to \$215,800 annually.

Simpson

The district reported 1.0 FTE assigned to handle the duties for accounts payable. The district did not track the average number of days it takes to process an invoice, nor the number of invoices voided. The number of invoices processed per monthly staff member (726.1) was significantly higher (i.e., better) than the state median and the regional peer average. Costs measured per \$100,000 of revenue (\$237.56) were higher than the state median and the regional peer average. However, costs measured per invoice (\$7.79) were lower (i.e., better) than the state median and the regional peer average.

The district currently lacks dedicated full-time staff members to handle the procurement function. Instead, they have provided this role's estimated full-time equivalents (0.5 FTE). The assessment team could not verify the accuracy of this estimate. Districts should avoid relying heavily on measures that compare costs or performance based on staff count.

The district does not utilize P-cards. Procurement costs measured per \$100,000 of spending (\$233.84) were higher than the state and the regional peer average. The costs per purchase order (\$19.61) were higher than the state median but lower (i.e., better) than the regional peer average. The district did not track key procurement data such as annual total procurement outlay and annual purchasing through competitive procurement (i.e., invitations for bid, requests for proposal, and informal solicitation).

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

The district should focus on accurate tracking of key accounts payable (e.g., the average number of days to process invoices, number of payments past due, number of payments voided) and procurement measures (e.g., the annual amount of procurement outlay, the average number of days to administer invitations to bid, annual purchase through competitive procurement) to understand the overall effectiveness of supply chain activities better.

The district could reduce the cost of purchased goods and services by 5 to 20% by standardizing, measuring, and increasing competitive bidding. An estimate of potential savings through competitive procurement could not be calculated because the district could not provide the total amount spent on goods and services nor the amount competitively procured.

Sunflower

The district currently has one FTE for handling accounts payable and one FTE for procurement functions.

The average time to process an invoice (10 days) was lower (i.e., better) than the state median and the regional peer average. The number of monthly invoices processed per staff member (355.8) was lower than the state median and the regional peer average. The district had to void 2% of payments, higher than the state median and the regional peer average. Costs measured per \$100,000 of revenue (\$84.64) were lower (i.e., better) than the regional peer average and the second lowest of all reviewed districts cohort. Costs measured per invoice (\$15.62) were higher than the state median and the regional peer average. The district should explore ways to optimize the invoicing process.

The district does not utilize P-cards. Procurement costs measured per \$100,000 of spending (\$80.90) were lower (i.e., better) than the state median and the regional peer average. The costs per purchase order (\$21.58) were higher than the state median but lower (i.e., better) than the regional peer average. The district did not track annual savings from competitive procurement (i.e., invitations for bid, requests for proposal, and informal solicitations) and reported \$0.00 as the annual purchasing through competitive procurement.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

It is recommended that the district increase participation in competitive bidding (the district reported sending out five formal bids/requests for proposal annually). The district could reduce the cost of purchased goods and services by 5 to 20% by standardizing, measuring, and increasing competitive bidding. However, due to the district's limited experience with the formal bid/RFP process, there may be initial limitations on the extent of competitive bidding that can be implemented. The district could save \$12,789 to \$125,350 when the competitive procurement process is fully optimized. Additionally, the district should track the purchasing amount through competitive procurement and any resulting savings.

Tate

The district employs one FTE responsible for managing accounts payable but does not have dedicated personnel assigned explicitly to procurement activities. When the assessment team asked about the extent of labor dedicated to procurement, the district could not provide an estimate of FTEs.

The average invoice processing time of 45 days is higher than the state median and is the third highest of all reviewed districts. The number of invoices processed per staff member (378.3) is below the state median and the regional peer average. The accounts payable costs per invoice (\$11.99) are higher than the state median, and the costs per \$100,000 revenue (\$209.84) are higher than the state median and regional peer average. Additionally, 18 accounts payable payments were voided, representing 1.1% of total payments, below the state median but higher than the regional peer average. The district should review and improve the accounts payable process to increase efficiency and reduce processing time.

Procurement costs could not be measured based on the district's inability to calculate procurement labor. The district does not use P-cards. While the district did not provide data on the annual savings from competitive procurement (i.e., from invitations for bids, requests for proposals, and informal solicitations), it did track the percentage of purchased goods and services done through competitive procurement practices (29.9%). This was significantly higher than the state median and the regional peer average.

The district should focus on accurately tracking procurement costs and performance measures to understand supply chain activities' overall effectiveness better and identify improvement opportunities.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Walthall

For accounts payable, 1.0 FTE was assigned to handle these duties. The average time to process an invoice (25.3 days) was lower (i.e., better) than the state median and above the regional peer average. The number of monthly invoices processed per staff member (439.8) was lower than the state median and the regional peer average. Only 0.2% of payments had to be voided. This was below (i.e., better than) the regional peer average, and the third lowest of all reviewed districts. The costs measured per invoice (\$11.27) aligned with the state median and was lower (i.e., better) than the regional peer average. Costs measured per \$100,000 of revenue (\$249.03) were higher than the state median and the regional peer average.

The district lacks dedicated FTEs to handle the accounts payable function. Instead, the district provided this role's estimated full-time equivalents (0.25 FTE). The assessment team could not verify the accuracy of this estimate. Districts should avoid relying heavily on measures that compare costs or performance based on staff count. Procurement costs measured per \$100,000 of spending (\$58.44) and per purchase order (\$5.53) were lower (i.e., better) than the state median and the regional peer average.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

It is recommended that the district accurately track key performance indicators that can influence performance and drive improvements. The district does not utilize P-cards. The district did not provide the annual total amount of procurement outlay. Additionally, the district did not track annual savings from competitive procurement (i.e., invitations for bid, requests for proposal, and informal solicitations) nor the average number of days to administer invitations to bid. An estimate of potential savings through competitive procurement could not be calculated because the district could not provide the total amount spent on goods and services.

Water Valley

The district provided limited performance data regarding the accounts payable process and no performance data regarding procurement activities. Also, the district did not provide process benchmarking information for either function. The district employs one full-time staff member responsible for managing accounts payable but does not have dedicated personnel assigned explicitly to procurement activities. When queried about the extent of labor dedicated to procurement, the district could not provide an estimate of FTEs.

With accounts payable, the average time to process an invoice (30 days) was higher than the state median and the regional peer average. The number of invoices processed per monthly staff member (203.0) was lower than the state median and the regional peer average. The cost measured per invoice (\$17.39) and costs per \$100,000 of revenue (\$351.07) were higher than the state median and the regional peer average. At 0.2%, the district's payments voided percentage was lower than the state median and the regional peer average. If the district could align accounts payable costs with the state median, it could see annual savings ranging from \$4,421 to \$7,392.

It is recommended that the district establishes standardized procurement processes. By implementing standardization, measurement, and promoting competitive procurement, the district can achieve a 5 to 20% cost reduction for purchased goods and services. However, the district's limited familiarity with the competitive procurement process might initially restrict how competitive procurement can be effectively implemented.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Wayne

For accounts payable, 1.0 FTE was assigned to handle these duties. The average time to process an invoice (30 days) was higher than the state median and the regional peer average. The number of invoices processed per monthly staff member (498.8) was higher (i.e., better) than the state median and the regional peer average. Only 0.3% of payments were voided. This was below (i.e., better than) the state median. The costs measured per invoice (\$12.53) were above the state median but lower (i.e., better) than the regional peer average. Costs measured per \$100,000 of revenue (\$127.33) were lower (i.e., better) than the state median and the regional peer average.

The district currently lacks dedicated full-time staff members to handle the procurement function. Instead, they have provided this role's estimated full-time equivalents (0.35 FTE). The assessment team could not verify the accuracy of this estimate. Districts should avoid relying heavily on measures that compare costs or performance based on staff count.

The district does not utilize P-cards. Procurement costs measured per \$100,000 of spending (\$84.99) were better than the state-comparative peer media and the regional peer average. However, the costs per purchase order (\$27.86) were higher than the state median and the regional peer average. The district tracks procurement costs and activities and reviews overall effectiveness. Ten percent of all purchases were made through competitive procurement, the second highest of all reviewed districts. Per district reporting, 100% of the procurement outlay was purchased through competitive procurement (i.e., invitations for bid, request for proposal, and informal solicitations.) This is significantly higher than the regional peer average and national peer range and is the highest percentage of all reviewed districts.

The district does not have a warehouse. Only three of the 30 districts reviewed had a warehouse.

West Point

The district lacks the dedicated full-time staff to handle accounts payable and procurement functions. Instead, they have provided estimated full-time equivalents (FTEs) for these roles. The assessment team could not verify the accuracy of these estimates. The district should avoid relying on measures that compare costs or performance based on staff count.

For the accounts payable function, the district calculates 0.85 FTE. The average time to process an invoice (30 days) was higher than the state median, regional peer average, and national peer range. The number of invoices processed per monthly staff member (525.5) was significantly higher (i.e., better) than both the state median and the regional peer average. The accounts payable costs measured per invoice (\$10.11) were lower (i.e., better) than the regional peer average. Additionally, the district's accounts payable costs per \$100,000 revenue (\$143.18) were lower than the state median and

the regional peer average. The payments voided rate (0.7%) was lower than the state median and the regional peer average. Overall, performance measures reflect accounts payable processing to be efficient and effective.

For the procurement function, the district calculates 0.15 FTE. Procurement costs measured per \$100,000 of spending (\$25.27) and the cost per purchase order (\$5.79) was lower (i.e., better) than both the state median and the regional peer average. The district does not use P-cards. Only 9.4% of procured items went through a competitive procurement process. The district does not track savings based on competitive procurement activities. It is recommended that the district increase the percentage of competitively procured items and services to align with all comparative peer groups. Also, the district should begin tracking competitive procurement activities to learn about opportunities for future improvement.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

Wilkinson

The district reported dedicated staff members for handling accounts payable (1.0 FTE) and procurement (1.25 FTE) functions.

Wilkinson tied for the lowest number of days required to process invoices of all reviewed districts.

The average time taken to process an invoice (5 days) was lower (i.e., better) than the regional peer average and was the lowest of all reviewed districts. The district processed fewer invoices per FTE per month (368.8) than the state median and the regional peer average. Additionally, 7.0% of payments had to be voided, which is higher than both the state median

and the regional peer average. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring. Accounts payable costs measured per \$100,000 of revenue (\$341.55) were higher than the state median and the regional peer average, while costs per invoice (\$10.27) were lower (i.e., better) than both the state median and the regional peer average.

The district provided minimal information regarding the procurement process. Procurement costs per \$100,000 of revenue (\$193.67) were significantly above the state median and the regional peer average. However, the assessment team was unable to calculate costs per purchase order due to the inaccuracy of the total number of purchase orders per fiscal year. The district did not provide important data such as the total amount of procurement outlay and annual purchasing through competitive procurement (i.e., invitations for bid, requests for proposal, and informal solicitations) nor annual savings from competitive procurement. The district does utilize P-cards.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

The district should focus on accurate tracking of key procurement measures (e.g., the total number of purchase orders processed per year, total procurement outlay, annual savings from competitive procurement) to better understand the overall effectiveness of supply chain activities.

By standardizing, measuring, and increasing competitive bidding, the district could potentially reduce the cost of purchased goods and services by 5 to 20%. An estimate of potential savings through competitive procurement could not be calculated because the district could not provide the total amount spent on goods and services nor the amount competitively procured.

Yazoo County

The district reported dedicated staff (2.5 FTEs) for handling the procurement function. However, the district estimated 0.5 FTE for accounts payable activities. The accuracy of this estimate could not be verified by the assessment team. The district should avoid relying on measures that compare costs or performance based on staff count.

With accounts payable, the average time taken to process an invoice (20 days) was lower than both the state median and regional peer average. The number of invoices processed per staff member per month (635.5) was better than the state median and the regional peer average. The accounts payable cost measured per invoice (\$9.72) was lower (i.e., better) than both the state median and the regional peer average. The cost per \$100,000 of revenue (\$176.59) was higher than the state median but lower (i.e., better) than the regional peer average. Approximately 11.5% of the district's payments were voided. This rate was higher than the state median and the regional peer average. This represents 177 payments

being voided. The district should track voided payments to determine the root cause and develop appropriate solutions to reduce or eliminate errors from occurring.

The district did not utilize P-cards. Procurement costs measured per \$100,000 of spending (\$390.89) and per purchase order (\$65.47) were significantly higher (i.e., better) than the state median and the regional peer average. While the district did not track all competitive procurement activities (e.g., annual savings through competitive procurement), the district was able to provide data to calculate the ratio of items purchased through competitive procurement (i.e., invitations for bid, requests for proposals, and informed solicitations) which was 4.2%. This was lower than the state median and the regional peer average. It should be noted that several state peer districts either did not have or did not report competitive procurement savings resulting in a low state median.

The district does not have a warehouse. Among the 30 districts reviewed, only three had warehouses.

It is recommended that the district monitor district savings through competitive procurement and try to increase, standardize, and measure competitive bidding, which generally reduces the cost of purchased goods and services by 5 to 20%. The district reported that it only sent out three formal bids/requests for proposals annually. When the competitive procurement process is fully optimized the district could on average save between \$41,082 to \$460,126.

APPENDIX D

Supply Chain District Data Tables

Supply Chain District Data Tables

Attala Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.35
Total Number of Invoices Processed (#)	1,900
Average Number of Days to Process Invoices (#)	15
Total Number of AP Payments (#)	1,196
-- Of Total Number of AP Payments Past Due (#)	1
-- Of Total Number of AP Payments Voided (#)	12
Estimated Total Number of Procurement Staff (#)	0.65
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,182
Annual Total Amount of Procurement Outlay (\$)	Not Provided
-- Of Total Annual Amount Procured Using P-Card* (\$)	Not Provided
-- Of Total Annual Amount for Construction (\$)	Not Provided
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	Not Provided
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	985
Annual Actual Operating Revenue (\$)	\$15,960,401
Annual Accounts Payable Dept Costs (\$)	\$61,235
Annual Procurement Dept Costs (\$)	\$58,594

Canton Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	2,711
Average Number of Days to Process Invoices (#)	45
Total Number of AP Payments (#)	1,328
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	35
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,837
Annual Total Amount of Procurement Outlay (\$)	Not Provided
-- Of Total Annual Amount Procured Using P-Card* (\$)	Not Provided
-- Of Total Annual Amount for Construction (\$)	Not Provided
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	20
Annual Purchasing through Competitive Procurement (\$)	\$2,361,063
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided

Total Number of Enrolled Students (#)	3,300
Annual Actual Operating Revenue (\$)	\$62,839,465
Annual Accounts Payable Dept Costs (\$)	\$61,453
Annual Procurement Dept Costs (\$)	\$30,341

Coahoma Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.5
Total Number of Invoices Processed (#)	3,735
Average Number of Days to Process Invoices (#)	10
Total Number of AP Payments (#)	1,393
-- Of Total Number of AP Payments Past Due (#)	3
-- Of Total Number of AP Payments Voided (#)	12
Estimated Total Number of Procurement Staff (#)	0.5
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	326
Annual Total Amount of Procurement Outlay (\$)	\$4,764,231
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$139,776
-- Of Total Annual Amount for Construction (\$)	\$220,896
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$1,250,000
Average Number of Days to Administer Invitations to Bid (#)	15
Annual Purchasing through Competitive Procurement (\$)	\$1,500,000
Annual Spent Under Cooperative Agreements (\$)	\$9,700
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	1,208
Annual Actual Operating Revenue (\$)	\$14,713,741
Annual Accounts Payable Dept Costs (\$)	\$27,038
Annual Procurement Dept Costs (\$)	\$27,038

Copiah Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	4,769
Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	2,262
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	12
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,853
Annual Total Amount of Procurement Outlay (\$)	\$0
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	0
Annual Purchasing through Competitive Procurement (\$)	\$0

Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	2,281
Annual Actual Operating Revenue (\$)	\$25,782,058
Annual Accounts Payable Dept Costs (\$)	\$37,846
Annual Procurement Dept Costs (\$)	\$43,401

George Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	8,645
Average Number of Days to Process Invoices (#)	22
Total Number of AP Payments (#)	2,260
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	167
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	3,086
Annual Total Amount of Procurement Outlay (\$)	\$10,999,586
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$35,936
-- Of Total Annual Amount for Construction (\$)	\$40,192
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$184,750
Average Number of Days to Administer Invitations to Bid (#)	45
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	4,083
Annual Actual Operating Revenue (\$)	\$46,605,488
Annual Accounts Payable Dept Costs (\$)	\$51,390
Annual Procurement Dept Costs (\$)	\$44,420

Greenville Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	2
Total Number of Invoices Processed (#)	Not Provided
Average Number of Days to Process Invoices (#)	28
Total Number of AP Payments (#)	2,283
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	171
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	10,969,760
Annual Total Amount of Procurement Outlay (\$)	Not Provided
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	Not Provided

Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	7
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	\$1,394,849
Total Value Sales/Issues from District Warehouse (\$)	\$400,000
Total Number of Enrolled Students (#)	3,644
Annual Actual Operating Revenue (\$)	\$55,606,834
Annual Accounts Payable Dept Costs (\$)	\$90,000
Annual Procurement Dept Costs (\$)	\$40,000

Grenada Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	8,951
Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	3,105
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	36
Estimated Total Number of Procurement Staff (#)	0.5
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	3,428
Annual Total Amount of Procurement Outlay (\$)	\$10,014,268
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$33,148
-- Of Total Annual Amount for Construction (\$)	\$58,500
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	Not Provided
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	3,628
Annual Actual Operating Revenue (\$)	\$47,295,741
Annual Accounts Payable Dept Costs (\$)	\$76,783
Annual Procurement Dept Costs (\$)	\$47,673

Hattiesburg Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	8,885
Average Number of Days to Process Invoices (#)	23
Total Number of AP Payments (#)	1,981
-- Of Total Number of AP Payments Past Due (#)	25
-- Of Total Number of AP Payments Voided (#)	47
Total Number of Procurement Staff (#)	0.5
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	2,165

Annual Total Amount of Procurement Outlay (\$)	\$40,678,515
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$56,892
-- Of Total Annual Amount for Construction (\$)	\$7,175,089
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	35
Annual Purchasing through Competitive Procurement (\$)	\$6,548,783
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	3,569
Annual Actual Operating Revenue (\$)	\$63,134,737
Annual Accounts Payable Dept Costs (\$)	\$47,436
Annual Procurement Dept Costs (\$)	\$41,212

Hollandale Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	2
Total Number of Invoices Processed (#)	3,117
Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	1,739
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	235
Total Number of Procurement Staff (#)	2
--Of Total Number of Procurement Staff with Professional Certifications (#)	1
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,751
Annual Total Amount of Procurement Outlay (\$)	\$5,839,692
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$137,533
-- Of Total Annual Amount for Construction (\$)	\$2,372,923
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	28
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	568
Annual Actual Operating Revenue (\$)	\$13,299,731
Annual Accounts Payable Dept Costs (\$)	\$37,332
Annual Procurement Dept Costs (\$)	Not Provided

Holmes Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	2,512
Average Number of Days to Process Invoices (#)	Not Provided
Total Number of AP Payments (#)	2,512
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	Not Provided

Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,352
Annual Total Amount of Procurement Outlay (\$)	Not Provided
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	21
Annual Purchasing through Competitive Procurement (\$)	\$6,146,108
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$35,658
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	2,542
Annual Actual Operating Revenue (\$)	\$51,194,651
Annual Accounts Payable Dept Costs (\$)	\$64,722
Annual Procurement Dept Costs (\$)	\$55,280

Louisville Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	8,594
Average Number of Days to Process Invoices (#)	15
Total Number of AP Payments (#)	1,766
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	9
Total Number of Procurement Staff (#)	0
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	2,183
Annual Total Amount of Procurement Outlay (\$)	\$8,246,711
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$840,973
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	Not Provided
Annual Purchasing through Competitive Procurement (\$)	\$986,208
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	2,553
Annual Actual Operating Revenue (\$)	\$36,723,462
Annual Accounts Payable Dept Costs (\$)	\$56,529
Annual Procurement Dept Costs (\$)	\$0

Madison Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	4
Total Number of Invoices Processed (#)	23,973
Average Number of Days to Process Invoices (#)	6

Total Number of AP Payments (#)	12,457
-- Of Total Number of AP Payments Past Due (#)	2,655
-- Of Total Number of AP Payments Voided (#)	43
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	1
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	10,914
Annual Total Amount of Procurement Outlay (\$)	\$54,113,504
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$5,556,251
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$2,278,292
Average Number of Days to Administer Invitations to Bid (#)	60
Annual Purchasing through Competitive Procurement (\$)	\$2,442,041
Annual Spent Under Cooperative Agreements (\$)	\$812,865
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	13,096
Annual Actual Operating Revenue (\$)	\$216,918,528
Annual Accounts Payable Dept Costs (\$)	\$281,698
Annual Procurement Dept Costs (\$)	\$112,783

McComb Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.8
Total Number of Invoices Processed (#)	4,233
Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	4,215
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	6
Total Number of Procurement Staff (#)	Not Clarified
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	3,883
Annual Total Amount of Procurement Outlay (\$)	Not Provided
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	14
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	2,286
Annual Actual Operating Revenue (\$)	\$30,611,013
Annual Accounts Payable Dept Costs (\$)	\$45,026
Annual Procurement Dept Costs (\$)	\$66,016

Moss Point Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	5,778
Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	14,956,105
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	366
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,798
Annual Total Amount of Procurement Outlay (\$)	\$16,099,259
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$3,570,672
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	30
Annual Purchasing through Competitive Procurement (\$)	\$9,135,322
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	1,563
Annual Actual Operating Revenue (\$)	\$32,210,429
Annual Accounts Payable Dept Costs (\$)	\$64,471
Annual Procurement Dept Costs (\$)	\$57,063

Natchez-Adams Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	2
Total Number of Invoices Processed (#)	7,279
Average Number of Days to Process Invoices (#)	5
Total Number of AP Payments (#)	2,686
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	100
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	3,206
Annual Total Amount of Procurement Outlay (\$)	\$38,985,650
-- Of Total Annual Amount Procured Using P-Card* (\$)	Not Provided
-- Of Total Annual Amount for Construction (\$)	\$15,800,000
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	30
Annual Purchasing through Competitive Procurement (\$)	\$16,500,000
Annual Spent Under Cooperative Agreements (\$)	\$93,259
Annual District Warehouse Operating Expenses (\$)	\$146,569
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	2,830
Annual Actual Operating Revenue (\$)	\$45,739,716

Annual Accounts Payable Dept Costs (\$)	\$122,178
Annual Procurement Dept Costs (\$)	\$64,350

North Panola Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	1,010
Average Number of Days to Process Invoices (#)	32
Total Number of AP Payments (#)	690
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	17
Total Number of Procurement Staff (#)	0
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,907
Annual Total Amount of Procurement Outlay (\$)	\$0
-- Of Total Annual Amount Procured Using P-Card* (\$)	Not Provided
-- Of Total Annual Amount for Construction (\$)	Not Provided
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	3
Annual Purchasing through Competitive Procurement (\$)	\$0
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	1,250
Annual Actual Operating Revenue (\$)	\$16,814,986
Annual Accounts Payable Dept Costs (\$)	\$77,059
Annual Procurement Dept Costs (\$)	\$0

Noxubee Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.5
Total Number of Invoices Processed (#)	6,794
Average Number of Days to Process Invoices (#)	45
Total Number of AP Payments (#)	1,469
-- Of Total Number of AP Payments Past Due (#)	60
-- Of Total Number of AP Payments Voided (#)	21
Estimated Total Number of Procurement Staff (#)	0.5
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	2,088
Annual Total Amount of Procurement Outlay (\$)	\$6,808,513.45
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	0
Annual Purchasing through Competitive Procurement (\$)	\$0
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0

Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	1,401
Annual Actual Operating Revenue (\$)	\$23,286,055
Annual Accounts Payable Dept Costs (\$)	\$33,741
Annual Procurement Dept Costs (\$)	\$33,741

Okolona Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.75
Total Number of Invoices Processed (#)	2,558
Average Number of Days to Process Invoices (#)	40
Total Number of AP Payments (#)	1,422
-- Of Total Number of AP Payments Past Due (#)	142
-- Of Total Number of AP Payments Voided (#)	21
Total Number of Procurement Staff (#)	Not Provided
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	2,268
Annual Total Amount of Procurement Outlay (\$)	\$5,507,158
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	Not Provided
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	518
Annual Actual Operating Revenue (\$)	\$4,998,361
Annual Accounts Payable Dept Costs (\$)	\$32,752
Annual Procurement Dept Costs (\$)	\$0

Oxford Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	8,027
Average Number of Days to Process Invoices (#)	22
Total Number of AP Payments (#)	3,740
-- Of Total Number of AP Payments Past Due (#)	43
-- Of Total Number of AP Payments Voided (#)	4
Estimated Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	3,852
Annual Total Amount of Procurement Outlay (\$)	\$37,415,207
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$47,120
-- Of Total Annual Amount for Construction (\$)	\$8,318,419
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	50

Annual Purchasing through Competitive Procurement (\$)	\$395,261
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	4,682
Annual Actual Operating Revenue (\$)	\$55,522,080
Annual Accounts Payable Dept Costs (\$)	\$126,695
Annual Procurement Dept Costs (\$)	\$130,417

Pass Christian Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.4
Total Number of Invoices Processed (#)	6,926
Average Number of Days to Process Invoices (#)	10
Total Number of AP Payments (#)	2,155
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	33
Estimated Total Number of Procurement Staff (#)	0.4
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,721
Annual Total Amount of Procurement Outlay (\$)	\$9,807,645
-- Of Total Annual Amount Procured Using P-Card* (\$)	Not Provided
-- Of Total Annual Amount for Construction (\$)	\$972,433
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$150,000
Average Number of Days to Administer Invitations to Bid (#)	20
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	1,975
Annual Actual Operating Revenue (\$)	\$21,358,000
Annual Accounts Payable Dept Costs (\$)	\$26,463
Annual Procurement Dept Costs (\$)	\$26,463

Perry Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.7
Total Number of Invoices Processed (#)	3,830
Average Number of Days to Process Invoices (#)	15
Total Number of AP Payments (#)	3,830
-- Of Total Number of AP Payments Past Due (#)	59
-- Of Total Number of AP Payments Voided (#)	6
Estimated Total Number of Procurement Staff (#)	0.7
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,005
Annual Total Amount of Procurement Outlay (\$)	\$2,202,178
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0

-- Of Total Annual Amount for Construction (\$)	\$382,889
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	21
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	\$11,918
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	929
Annual Actual Operating Revenue (\$)	\$10,254,248
Annual Accounts Payable Dept Costs (\$)	\$51,087
Annual Procurement Dept Costs (\$)	\$48,762

Simpson Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	8,713
Average Number of Days to Process Invoices (#)	Not Provided
Total Number of AP Payments (#)	52
-- Of Total Number of AP Payments Past Due (#)	Not Provided
-- Of Total Number of AP Payments Voided (#)	Not Provided
Estimated Total Number of Procurement Staff (#)	0.5
--Of Total Number of Procurement Staff with Professional Certifications (#)	0.5
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	3,406
Annual Total Amount of Procurement Outlay (\$)	Not Provided
-- Of Total Annual Amount Procured Using P-Card* (\$)	Not Provided
-- Of Total Annual Amount for Construction (\$)	Not Provided
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	Not Provided
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	3,102
Annual Actual Operating Revenue (\$)	\$28,557,029
Annual Accounts Payable Dept Costs (\$)	\$67,840
Annual Procurement Dept Costs (\$)	\$66,777

Sunflower Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	4,270
Average Number of Days to Process Invoices (#)	10
Total Number of AP Payments (#)	2,728
-- Of Total Number of AP Payments Past Due (#)	5
-- Of Total Number of AP Payments Voided (#)	54
Total Number of Procurement Staff (#)	1
--Of Total Number of Procurement Staff with Professional Certifications (#)	0

Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	2,954
Annual Total Amount of Procurement Outlay (\$)	\$12,789,877
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$89,430
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	14
Annual Purchasing through Competitive Procurement (\$)	\$0
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	3,061
Annual Actual Operating Revenue (\$)	\$78,780,687
Annual Accounts Payable Dept Costs (\$)	\$66,680
Annual Procurement Dept Costs (\$)	\$63,735

Tate Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	4,539
Average Number of Days to Process Invoices (#)	45
Total Number of AP Payments (#)	1,601
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	18
Total Number of Procurement Staff (#)	0
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	2,192
Annual Total Amount of Procurement Outlay (\$)	\$3,306,651
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$318,105
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	28
Annual Purchasing through Competitive Procurement (\$)	\$989,418
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	2,000
Annual Actual Operating Revenue (\$)	\$25,925,623
Annual Accounts Payable Dept Costs (\$)	\$54,403
Annual Procurement Dept Costs (\$)	\$0

Walthall Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	5,277
Average Number of Days to Process Invoices (#)	25
Total Number of AP Payments (#)	1,948
-- Of Total Number of AP Payments Past Due (#)	463

-- Of Total Number of AP Payments Voided (#)	3
Total Number of Procurement Staff (#)	0.25
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	2,526
Annual Total Amount of Procurement Outlay (\$)	Not Provided
-- Of Total Annual Amount Procured Using P-Card* (\$)	Not Provided
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	Not Provided
Annual Purchasing through Competitive Procurement (\$)	Not Provided
Annual Spent Under Cooperative Agreements (\$)	Not Provided
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	1,702
Annual Actual Operating Revenue (\$)	\$23,888,615
Annual Accounts Payable Dept Costs (\$)	\$59,490
Annual Procurement Dept Costs (\$)	\$13,960

Water Valley Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	2,436
Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	1,208
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	3
Total Number of Procurement Staff (#)	0
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,394
Annual Total Amount of Procurement Outlay (\$)	\$0
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	0
Annual Purchasing through Competitive Procurement (\$)	\$0
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	1,057
Annual Actual Operating Revenue (\$)	\$12,064,401
Annual Accounts Payable Dept Costs (\$)	\$42,354
Annual Procurement Dept Costs (\$)	\$0

Wayne Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	5,985

Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	1,517
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	5
Estimated Total Number of Procurement Staff (#)	0.35
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,797
Annual Total Amount of Procurement Outlay (\$)	\$11,500,000
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$6,500,000
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$500,000
Average Number of Days to Administer Invitations to Bid (#)	21
Annual Purchasing through Competitive Procurement (\$)	\$11,500,000
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	2,850
Annual Actual Operating Revenue (\$)	\$58,900,000
Annual Accounts Payable Dept Costs (\$)	\$75,000
Annual Procurement Dept Costs (\$)	\$50,059

West Point Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.85
Total Number of Invoices Processed (#)	5,360
Average Number of Days to Process Invoices (#)	30
Total Number of AP Payments (#)	2,253
-- Of Total Number of AP Payments Past Due (#)	10
-- Of Total Number of AP Payments Voided (#)	15
Estimated Total Number of Procurement Staff (#)	0.15
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,651
Annual Total Amount of Procurement Outlay (\$)	\$37,377,275
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$3,121,040
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$52,500
Average Number of Days to Administer Invitations to Bid (#)	15
Annual Purchasing through Competitive Procurement (\$)	\$3,515,755
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	2,770
Annual Actual Operating Revenue (\$)	\$37,861,786
Annual Accounts Payable Dept Costs (\$)	\$54,212
Annual Procurement Dept Costs (\$)	\$9,566

Wilkinson Supply Chain/Procurement Data	
Data	2021-2022
Total Number of Accounts Payable (AP) Staff (#)	1
Total Number of Invoices Processed (#)	4,425
Average Number of Days to Process Invoices (#)	5
Total Number of AP Payments (#)	1,279
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	90
Total Number of Procurement Staff (#)	1.25
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	3,840,034
Annual Total Amount of Procurement Outlay (\$)	\$0
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$0
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	\$0
Average Number of Days to Administer Invitations to Bid (#)	21
Annual Purchasing through Competitive Procurement (\$)	\$0
Annual Spent Under Cooperative Agreements (\$)	\$0
Annual District Warehouse Operating Expenses (\$)	\$0
Total Value Sales/Issues from District Warehouse (\$)	\$0
Total Number of Enrolled Students (#)	888
Annual Actual Operating Revenue (\$)	\$13,310,696
Annual Accounts Payable Dept Costs (\$)	\$45,463
Annual Procurement Dept Costs (\$)	\$25,779

Yazoo County Supply Chain/Procurement Data	
Data	2021-2022
Estimated Total Number of Accounts Payable (AP) Staff (#)	0.5
Total Number of Invoices Processed (#)	3,813
Average Number of Days to Process Invoices (#)	20
Total Number of AP Payments (#)	1,538
-- Of Total Number of AP Payments Past Due (#)	0
-- Of Total Number of AP Payments Voided (#)	177
Total Number of Procurement Staff (#)	2.5
--Of Total Number of Procurement Staff with Professional Certifications (#)	0
Total Number of POs/Fiscal Year (Exclude P-Card* & Construction) (#)	1,253
Annual Total Amount of Procurement Outlay (\$)	\$8,216,545
-- Of Total Annual Amount Procured Using P-Card* (\$)	\$0
-- Of Total Annual Amount for Construction (\$)	\$347,491
Annual Savings from Invitations for Bids, Request for Proposals & Informal Solicitations (\$)	Not Provided
Average Number of Days to Administer Invitations to Bid (#)	14
Annual Purchasing through Competitive Procurement (\$)	\$347,491
Annual Spent Under Cooperative Agreements (\$)	\$10,465
Annual District Warehouse Operating Expenses (\$)	Not Provided
Total Value Sales/Issues from District Warehouse (\$)	Not Provided
Total Number of Enrolled Students (#)	1,385
Annual Actual Operating Revenue (\$)	\$20,985,339

Annual Accounts Payable Dept Costs (\$)	\$37,059
Annual Procurement Dept Costs (\$)	\$82,030

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James F. (Ted) Booth, Executive Director

Reapportionment

Ben Collins

Administration

Kirby Arinder

Stephanie Harris

Gale Taylor

Quality Assurance and Reporting

Tracy Bobo

Hannah Jane Costilow

Performance Evaluation

Lonnie Edgar, Deputy Director

Jennifer Sebren, Deputy Director

Drew Allen

Emily Cloys

Kim Cummins

Matthew Dry

Matthew Holmes

Drew Johnson

Billy Loper

Debra Monroe-Lax

Taylor Mullins

Meri Clare Ringer

Sarah Williamson

Julie Winkeljohn

Ray Wright