

A FY 2022 Comparative Review of 30 Mississippi School Districts: Nutrition (Volume IV)

A Report to the Mississippi Legislature

Report #690

August 9, 2023



PEER Committee

Jerry Turner, Chair

Charles Younger, Vice-Chair

Sollie Norwood, Secretary

Senators:

Kevin Blackwell

Lydia Chassaniol

Dean Kirby

Chad McMahan

John Polk

Representatives:

Richard Bennett

Cedric Burnett

Becky Currie

Carolyn Crawford

Timmy Ladner

Percy Watson

About PEER:

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

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

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

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



Joint Legislative Committee on Performance Evaluation and Expenditure Review

PEER Committee

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

Representatives

Jerry Turner

Chair

Richard Bennett

Cedric Burnett

Carolyn Crawford

Becky Currie

Timmy Ladner

Percy Watson

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

Charles Younger

Vice Chair

Sollie Norwood

Secretary

Kevin Blackwell

Lydia Chassaniol

Dean Kirby

Chad McMahan

John Polk

Representative Jerry Turner, Chair

Executive Director

James F. (Ted) Booth

This report does not recommend increased funding or additional staff.

Phone: (601) 359-1226 | Fax: (601) 359-1420 | www.peer.ms.gov
Woolfolk Building | 501 North West St, Suite 301-A | Jackson, MS 39201

This page left intentionally blank.

Table of Contents

Letter of Transmittal i

List of Exhibits..... iv

Report Highlights v

Restrictions 1

Executive Summary2

Benchmarking 8

Key Performance Indicators 13

Appendix A: District Detailed Commendations, Observations, and Potential Opportunities26

Appendix B: District Data Tables 40

List of Exhibits

Exhibit 1: District Metrics for School Year 2021-2022	5
Exhibit 2: Potential Cost Savings and Recommendations for Nutrition	6
Exhibit 3: Nutrition Benchmarks	8
Figure 3.1: Third-party Management or Contract Labor	8
Figure 3.2: Offer versus Serve	8
Figure 3.3: Responsibility of Ordering Food	9
Figure 3.4: Cycle Menus	9
Figure 3.5: Interval of Weeks for Breakfast Cycle	9
Figure 3.6: Interval of Weeks for Lunch Cycle	10
Figure 3.7: Summer Food Service Program	10
Figure 3.8: Disposable Trays	10
Figure 3.9: Alternative Breakfast Program	11
Figure 3.10: Percentage Participating in Alternative Breakfast Programs	11
Figure 3.11: Number of Schools Participating in Alternative Breakfast Programs	11
Figure 3.12: Breakfast in the Classroom	12
Figure 3.13: Second Chance Breakfast	12
Figure 3.14: Breakfast Grab-and-Go	12
Exhibit 4: Breakfast Participation Rates	16
Exhibit 5: Lunch Participation Rates	17
Exhibit 6: Overall Cost per Meal	18
Exhibit 7: Food Costs per Meal	19
Exhibit 8: Food Costs as a Percent of Revenue	20
Exhibit 9: Labor Costs as a Percent of Revenue	21
Exhibit 10: Meals per Labor Hour	22
Exhibit 11: Fund Balance as Percent of Revenue	23
Exhibit 12: Fund Balance as Months in Reserve	24
Exhibit 13: USDA Commodities as a Percent of Total Revenue	25

CONCLUSION: A review of the nutrition programs and expenditures for 30 Mississippi school districts in FY 2022 showed opportunities for districts to strengthen their programs and increase efficiency. For example, while nutrition and labor costs represented a smaller percentage of revenue compared to regional and national peers, there was a wide variance in the number of meals per labor hour by district (ranging from 8 to 19), which suggests that many districts have room for improvement. Also, while breakfast and lunch participation rates were higher than regional and national peers, alternative breakfast models (e.g., Grab-and-Go) implemented in some districts did not increase breakfast participation as expected. Sixty percent of districts had nutrition fund balances greater than six months of expenditures; however, some of these surplus funds were the result of districts receiving additional funds from the COVID-19 pandemic.



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 six areas of review—nutrition (Volume IV). Other reports include:

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

KEY FINDINGS

- **Approximately 76% of the districts reviewed implement cycle menus in their programs, while 24% do not.**
Cycle menus involve offering repeated menus over a specific period. They help manage food-buying costs and enable meal flexibility.
- **15 districts have adopted some form of alternative breakfast service model (e.g., Grab-and-Go) in some of their schools; however, participation rates were not as high as expected.**
These models typically increase participation in school breakfast programs and provide an additional opportunity for students to obtain essential nutrition during the school day.
- **For 26 of the 30 districts reviewed, nutrition labor costs represented a smaller percentage of revenue compared to regional and national peers.**
Regional and national peers (lower range) averaged 38.5%. Only four districts reviewed exceeded that average.
- **17 districts (57%) had nutrition fund balances greater than 6 months of their average expenses.**
Some of these surplus funds are the result of districts receiving additional funds from the COVID-19 pandemic. Fund balances might decrease naturally as districts maintain their current nutrition programs. If balances remain high, districts should develop a plan to use surplus funds (e.g., by purchasing necessary supplies or equipment).
- **Five districts served a relatively low number of meals per labor hour (approximately 8 to 10), while Natchez-Adams, Canton, and Oxford served the most meals per labor hour at approximately 19.**
Meals per labor hour evaluates the efficiency and productivity of a program. Higher meals per labor hour indicates the program serves more students with fewer labor hours, which leads to lower labor costs and higher net revenues.

Strategies for Improving a District's Meals Per Labor Hour

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

A Look at Selected FY 2022 District Cost Metrics

- The median breakfast participation rate was 52.5%, and the median lunch participation rate was 77.3%. These rates are higher than regional averages for breakfast and lunch participation.
- The median overall cost per meal was \$3.64.
 - 22 districts' overall cost per meal were below the regional average of \$3.84.
- The median food cost per meal was \$1.47.
 - 15 districts' food cost per meal were below the regional average of \$1.46.
- Food costs as a percent of revenue ranged from 9.03% in Simpson to 40.95% in Tate.
- Labor costs as a percent of revenue ranged from 13.26% in Madison to 44.70% in Natchez-Adams.
- The median fund balance as a percent of revenue was 50.3%.

Estimated Annual Cost Savings

From \$1,236,349 to \$2,447,254

Glimpse K12 calculated savings estimates based on potential efficiency improvements to reduce costs (i.e., labor, food, and/or supplies).

- Glimpse K12 calculated potential savings for 12 of the 30 districts. See pages 6 through 7 for savings by district.
- This review also provides all districts with no-cost savings recommendations to improve service levels. See Appendix A on page 26.

Estimated Annual Increase in Revenue

From \$638,985 to \$1,278,288

Glimpse K12 calculated increases in revenue based on increasing participation levels across served meals.

- Glimpse K12 calculated potential increases in revenue for 16 of the 30 districts. See pages 6 through 7 for savings by district.
- This review also provides all districts with no-cost savings recommendations to improve service levels. See Appendix A on page 26.

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS

1. In FY 2024, each district superintendent, in consultation with the district's nutrition personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost-savings. Recommendations include but are not limited to:
 - a. Implementing cycle menus;
 - b. For districts offering alternative breakfast models, examining how the models are implemented due to lower-than-expected student participation rates;
 - c. For districts with low labor costs and high efficiency (meals per labor hour), reviewing staffing levels (including separations and retirement eligibility) to determine the impact of low pay. This information should be used to determine whether improvements in staff compensation are needed to retain staffing levels and ensure continued efficiency.
2. District personnel should provide an annual report to the district superintendent regarding the status of the nutrition program using the measures included in this review.
3. Districts should look to their high-performing peers to determine strategies for becoming more cost-effective.

SUMMARY OF RECOMMENDATIONS FOR THE MISSISSIPPI DEPARTMENT OF EDUCATION

4. The Mississippi Department of Education (MDE) should develop a standardized guide to assist districts in increasing their breakfast participation rates. MDE could use the *Colorado Department of Education's Guide to Increasing School Breakfast Participation* as a starting point in developing a guide for Mississippi's school districts.
5. The Mississippi Department of Education should develop guidance to help district nutrition programs improve their meals per labor hour.

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

Appendix A on page 26 provides detailed commendations, observations, and potential opportunities for each district.

Key takeaways regarding student nutrition service delivery:

- Approximately 76% of the reviewed school districts currently implement cycle menus, which involve repeated menus over a specific period. Each day during the cycle, the menu is different, and at the end of the cycle, the menu is repeated. This process helps manage food-buying costs, enhances staff efficiency, and enables menu flexibility for more creative, enjoyable meals for students. A four to five-week cycle with four or five alternative meal options works best for elementary schools. In contrast, middle and high schools are better suited to a three-week cycle, particularly when combined with "menu bars" that offer students multiple entrée options.
- Fifteen out of 29 school districts (52%) that provided benchmarking data have adopted some form of alternative breakfast service models in some of their schools, such as Breakfast in the Classroom, Grab-and-Go, and Second Chance Breakfast. These models offer additional opportunities for students to eat after the school day begins, increasing participation in school breakfast across income levels. They also provide essential nutrition for growing minds and bodies while reducing the stigma associated with eating school meals as a "free lunch" student. Notably, six of these districts have implemented multiple service models.

Key takeaways regarding student nutrition service performance:

- Most assessed school districts' nutrition programs (24 out of 30) have fund balances greater than three months of expenditures, with 17 out of 30 having balances exceeding six months of expenditures. While the National School Lunch Program is designed to operate as a non-profit, USDA requirements in the past have mandated that programs with excessive fund balances must either reduce their net cash resources or have an acceptable plan for using surplus net cash resources exceeding three months. However, this requirement was waived during the 2022 fiscal year which resulted in districts carrying larger fund balances than is typical for prior years. Fund balances may naturally shrink as pandemic-related funding reduces and balances are spent on maintaining the post-pandemic program. If balances remain high going forward, the districts will be required to develop a plan to use excess funds. Any excess program funds must only be utilized for program purposes, such as enhancing food quality or purchasing necessary supplies, services, or equipment, with construction projects usually not allowed. For districts with low participation rates, investing the use of some of the surplus cash to increase participation through food quality improvement and other measures is recommended. Similarly, investing surplus cash to address issues is advisable for districts where equipment age or design negatively impacts meals per labor hour (MPLH).
- Districts offering alternative breakfast service models with lower-than-expected student participation rates should examine how the models are implemented. The execution of these models may be lacking, either in the approaches used or the number of schools participating within the district. Among the 15 districts using alternative breakfast models, the median participation rate is 4.5 percentage points lower than the median performance of all 30 reviewed districts (48% versus 52.5%). This falls significantly below expectations, given that breakfast-in-classroom service models typically raise elementary student participation to as high as 70-95% within each school. Second-chance breakfast usually increases middle and high school participation by an average of 15-40%. Only two of the 15 districts (Louisville and North Panola) had overall participation rates that reflect effective deployment. The Mississippi Department of Education (MDE) could benefit from developing a standardized guide to assist districts in increasing breakfast participation, such as the *Colorado Department of Education's Guide to Increasing School Breakfast Participation*.
- Some nutrition programs may face compensation issues. Across the state, nutrition labor costs represent a smaller percentage of revenue compared to the southeast regional peer average and the national peer range. Of the districts below the median of the state, seven were 10% or more below the median. If a district has low labor costs

and high efficiency as measured by MPLH, the district should review current staff separation rates and future retirement eligibility to determine the current impact of low pay. This will help determine if improvements in compensation are needed to retain current and future staff levels while ensuring stability of labor efficiency.

- MDE should develop guidance to help district nutrition programs improve their MPLH. Of the 30 district nutrition programs measured, the state median was 13.11. MPLH is a measure used to evaluate the efficiency and productivity of a food service program. Higher MPLH indicates that the program is serving more students with fewer labor hours, which leads to lower labor costs and higher net revenues. By setting targets for MPLH and monitoring performance against those targets, program leaders can identify areas where they can improve efficiency and productivity.
- To improve MPLH, school nutrition programs can consider implementing several strategies:
 - Simplify the menu by offering healthy and nutritious options that can be easily prepared.
 - Use standardized recipes to ensure meals are consistent in quality and quantity, reducing labor and minimizing waste.
 - Optimize the kitchen layout and equipment, investing in high-capacity ovens, mixers, or food processors to streamline meal preparation.
 - Implement time-saving techniques, such as batch cooking, ingredient prepping, and using prepared foods.
 - Provide training for staff on cooking techniques, equipment usage, and food safety.
 - Monitor and adjust labor costs regularly to optimize labor costs without compromising meal quality.

By implementing these strategies, school nutrition programs can improve MPLH and provide healthy and nutritious meals to students more efficiently.

Top five highest-performing districts:

Some districts could not provide all requested information which inhibited the assessment team’s ability to conduct a full analysis of child nutrition program functions and inhibits the district’s abilities to effectively manage the department. Key performance indicators on pages 13 through 25 and Appendix B on page 40 note when districts were unable to provide information as well.

Positive performance means the district meets or is better than the median performance level of state comparative peers and/or the average of regional peers. The following districts have been identified as the highest performing based on positive performance across key performance indicators pertaining to student participation levels, costs, and MPLH:

- Canton;
- Copiah;
- Okolona;
- Wayne; and,
- Wilkinson.

Summary of Recommendations for Districts

1. In FY 2024, each district superintendent, in consultation with the district’s nutrition personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost-savings. Recommendations include but are not limited to:
 - a. Implementing cycle menus;

- b. For districts offering alternative breakfast models, examining how the models are implemented due to lower-than-expected student participation rates;
 - c. For districts with low labor costs and high efficiency (meals per labor hour), reviewing staffing levels (including separations and retirement eligibility) to determine the impact of low pay. This information should be used to determine whether improvements in staff compensation are needed to retain staffing levels and ensure continued efficiency.
2. District personnel should provide an annual report to the district superintendent regarding the status of the nutrition program using the measures included in this review.
 3. Districts should look to their high-performing peers to determine strategies for becoming more cost-effective.

Summary of Recommendations for the Mississippi Department of Education

1. The Mississippi Department of Education (MDE) should develop a standardized guide to assist districts in increasing their breakfast participation rates. MDE could use the *Colorado Department of Education's Guide to Increasing School Breakfast Participation* as a starting point in developing a guide for Mississippi's school districts.
2. The Mississippi Department of Education should develop guidance to help district nutrition programs improve their meals per labor hour.

Exhibit 1: District Metrics for School Year 2021-2022

District Metrics for School Year 2021-2022								
District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced %	# of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
Attala	\$1,076,349	\$817,121	100%	4	985	17,721	566	758
Canton	\$3,304,300	\$2,428,669	98%	6	3300	36,181	1,650	2,739
Coahoma	\$1,166,590	\$878,855	100%	4	1208	16,191	942	858
Copiah	\$2,398,498	\$1,666,697	100%	4	2281	41,760	1,528	1,939
George	\$3,412,338	\$2,628,111	55%	8	4083	60,218	1,775	2,327
Greenville	\$2,912,097	\$2,300,351	100%	11	3644	66,633	2,041	2,842
Grenada	\$2,591,584	\$2,123,212	74%	4	3628	45,319	1,596	1,995
Hattiesburg	\$3,800,530	\$2,937,212	97%	8	3569	48,313	1,713	2,891
Hollandale	\$779,282	\$435,149	100%	1	568	9,555	568	568
Holmes	\$3,369,476	\$1,590,931	100%	6	2542	45,930	991	1,551
Louisville	\$2,846,911	\$2,270,677	100%	6	2553	45,136	2,425	2,502
Madison*	\$8,724,188	N/A	26%	22	13096	N/A	2,226	8,512
McComb	\$2,112,463	\$1,610,843	100%	6	2286	25,211	1,212	2,012
Moss Point	\$1,715,528	\$1,169,167	100%	4	1563	34,160	907	1,188
Natchez-Adams	\$3,442,386	\$2,650,127	100%	5	2830	30,400	1,641	2,349
North Panola	\$1,405,806	\$548,749	100%	3	1250	21,759	1,075	1,213
Noxubee	\$1,437,548	\$1,142,149	100%	4	1401	27,022	783	1,087
Okolona	\$518,454	\$390,841	100%	2	518	7,680	249	378
Oxford	\$2,667,319	\$2,079,725	100%	6	4682	32,137	2,050	2,483
Pass Christian	\$1,603,681	\$1,225,112	100%	3	1975	20,547	804	1,287
Perry	\$931,493	\$652,201	64%	4	929	14,091	427	641
Simpson	\$5,418,552	\$4,939,402	65%	7	3102	51,007	1,322	2,120
Sunflower	\$2,844,235	\$2,487,609	100%	12	3061	56,787	1,408	2,816
Tate	\$1,888,198	\$1,425,196	43%	4	2000	24,461	933	1,524
Walthall	\$1,595,438	\$1,462,041	81%	5	1702	32,254	1,413	1,566
Water Valley	\$862,548	\$628,655	100%	2	1057	14,400	550	782
Wayne	\$3,089,556	\$2,186,307	100%	6	2850	44,634	1,995	2,394
West Point	\$2,734,434	\$2,285,992	100%	6	2770	46,113	1,053	1,967
Wilkinson	\$1,084,094	\$632,319	100%	3	888	15,332	595	888
Yazoo County	\$1,345,913	\$949,228	100%	4	1385	23,046	623	970

*Madison was unable to provide all data because the district contracts out food services.

The chart below summarizes potential cost savings, potential revenue increases and recommendations for improvement. In general, savings estimates are based on potential efficiency improvements to reduce costs (i.e., labor, food, and supplies) and take into consideration:

- Costs per meal;
- Food costs;
- Labor costs; and,
- MPLH.

Potential revenue increases are based on increasing participation levels across served meals and take into consideration:

- Breakfast participation;
- Lunch participation; and,
- Number of students.

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 menu selections, kitchen/serving line layouts, food preparation procedures, adequate time for students to eat, school operating procedures, timing of morning student arrival, alternative breakfast and lunch programs, and participation in after-school programs, supper programs, and summer feeding.

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 for Nutrition

District	Potential Savings		Potential Revenue		Potential Opportunity
	Low	High	Low	High	
Attala	\$85,104	\$126,618			Review MPLH to address labor costs to align meal costs with state peers. Increase student participation with alternative programs.
Canton			\$56,610	\$112,320	Improve breakfast participation and reduce fund balance.
Coahoma			\$6,523	\$13,046	Increase lunch participation levels.
George	\$68,643	\$109,830	\$289,555	\$579,110	Review food costs to align with state comparative averages. Review student meal participation. Increase breakfast and lunch participation rates.
Greenville	\$140,363	\$271,407			Improve labor costs and align with comparative peers. Review retirement eligibility.
Grenada	\$59,477	\$118,954	\$24,815	\$49,631	Improve breakfast and lunch participation rates. Improve cost per meal and MPLH. Deploy cycle menus and alternative breakfast programs. Conduct survey for participation.

District	Potential Savings		Potential Revenue		Potential Opportunity
	Low	High	Low	High	
Hattiesburg	\$104,826	\$344,430	\$24,411	\$48,823	Deploy additional alternative breakfast programs. Cost per meal is high. Review menu intervals. Review food costs to align with state averages.
Holmes			\$17,387	\$34,774	Increase breakfast and lunch participation rates.
McComb	\$38,033	\$253,553			Review food cost to align with state averages.
Moss Point	\$29,404	\$77,198			Deploy additional alternative breakfast programs. Review MPLH to address labor costs and align meal cost with state averages.
Noxubee	\$30,548	\$122,191			Review MPLH and food costs to align with state averages.
Okolona			\$8,522	\$17,044	Increase breakfast and lunch participation rates.
Oxford			\$32,024	\$64,049	Increase breakfast and lunch participation rates.
Pass Christian	\$30,453	\$54,139	\$81,231	\$162,463	Review breakfast and lunch participation. Review food costs to align with state averages.
Perry			\$30,567	\$61,135	Increase breakfast and lunch participation rates.
Simpson			\$21,217	\$42,435	Increase breakfast and lunch participation rates.
Sunflower			\$12,562	\$25,124	Increase breakfast participation rates.
Tate			\$5,472	\$10,944	Increase breakfast and lunch participation rates.
Walthall	\$177,911	\$367,301			Review food and labor costs to align with state averages.
Water Valley			\$1,445	\$4,337	Increase breakfast and lunch participation rates.
West Point	\$339,698	\$441,101	\$18,946	\$37,896	Increase breakfast and lunch participation rates. Review MPLH to address labor costs and align meal costs with state averages.
Yazoo County	\$131,889	\$160,532	\$7,578	\$15,157	Increase breakfast and lunch participation. Reduce labor costs. Review menu intervals and alternative breakfast programs. Review retirement eligibility of kitchen staff. Optimize labor across the district.

The above list of opportunities totals annual cost savings ranging from **\$1,236,349** to **\$2,447,254**.

The above list of opportunities total revenue increases ranging from **\$638,985** to **\$1,278,288**.

Benchmarking

Benchmarking is 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.

Nutrition benchmarks help clarify the school district's management of kitchen processes. Attention should be paid not only to each benchmark but also to the overall optimal productivity represented through the relationship between benchmarks and key performance indicators.

Benchmarking Factors for this assessment were limited to:

- Kitchen practices; and,
- Alternative programs.

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

Exhibit 3: Nutrition Benchmarks

Figure 3.1: Third-party Management or Contract

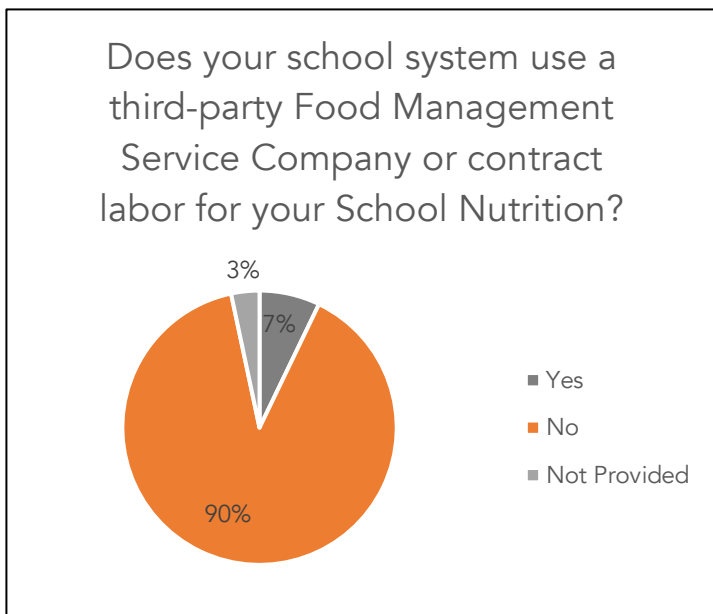
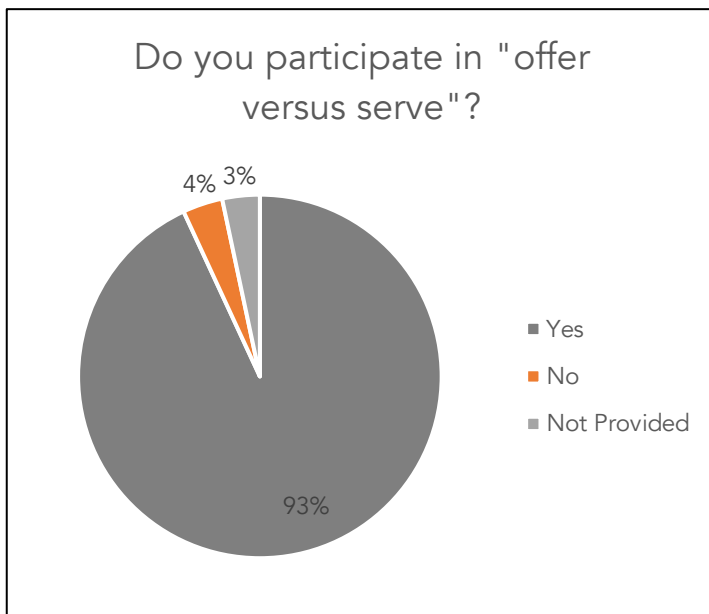


Figure 3.2: Offer versus Serve



Note: "Offer versus serve" allows students to decline some of the food offered to reduce waste.

Figure 3.3: Responsibility of Ordering Food

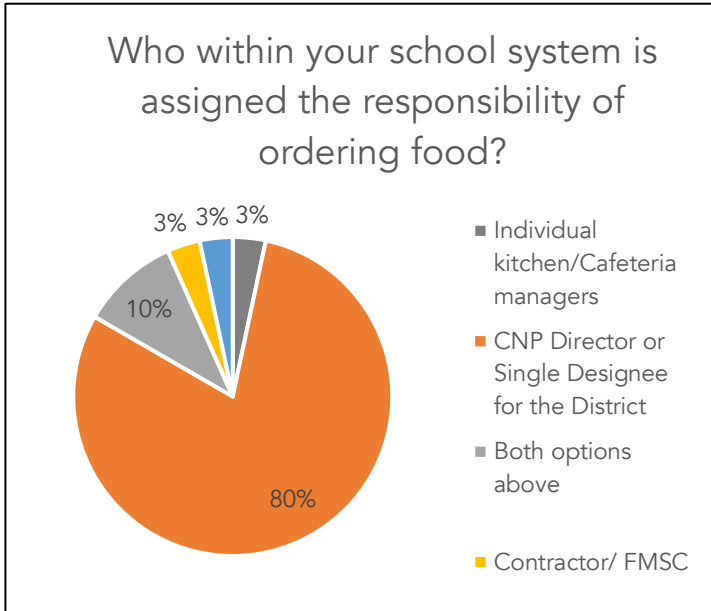
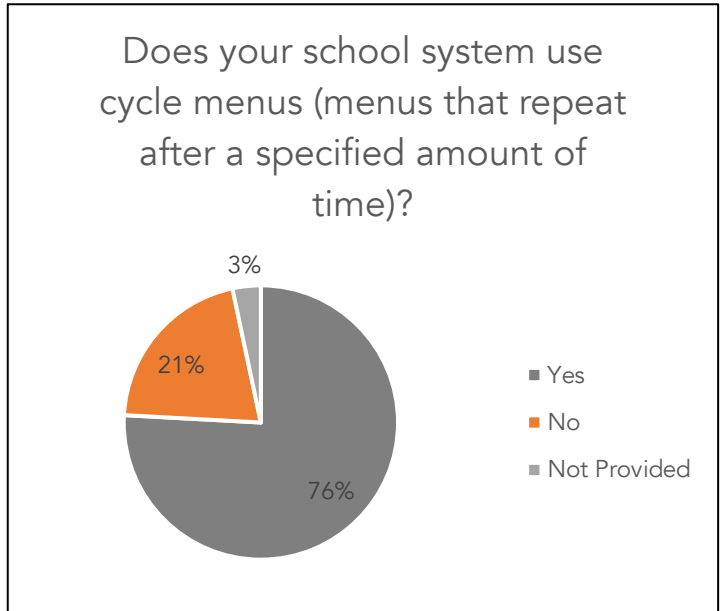


Figure 3.4: Cycle Menus



*Due to rounding, the percentages in this pie chart do not add up to 100%.

Figure 3.5: Interval of Weeks for Breakfast Cycle

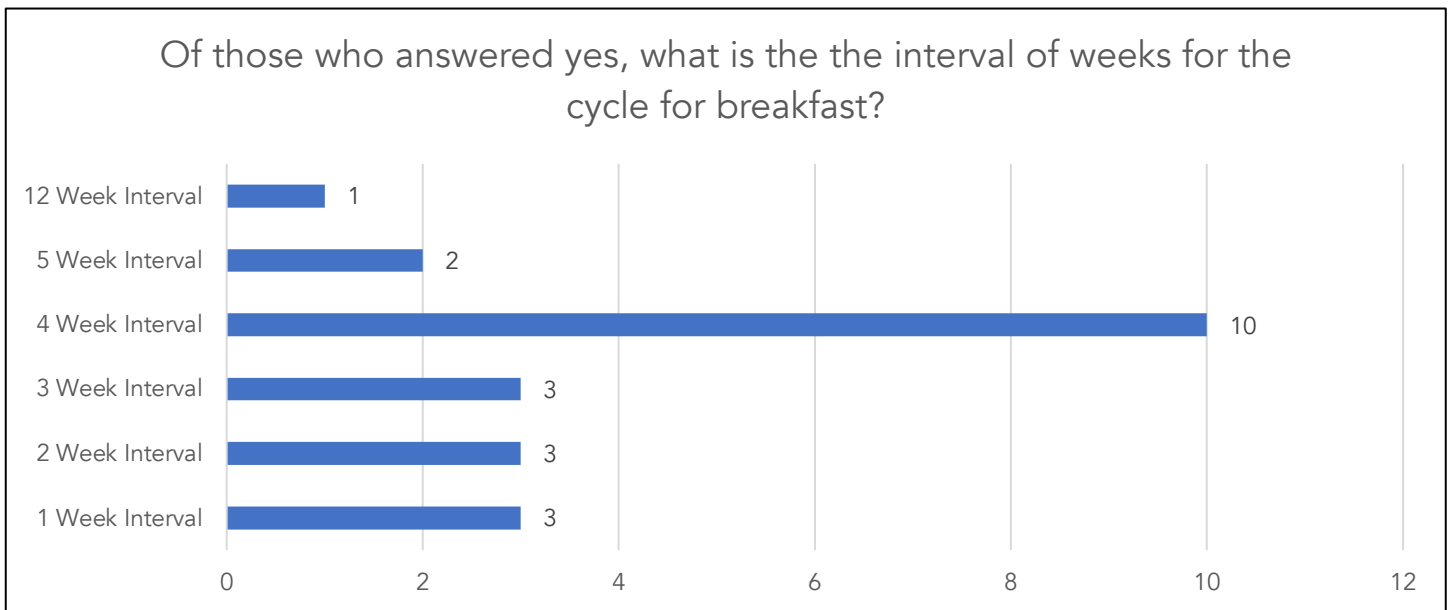


Figure 3.6: Interval of Weeks for Lunch Cycle

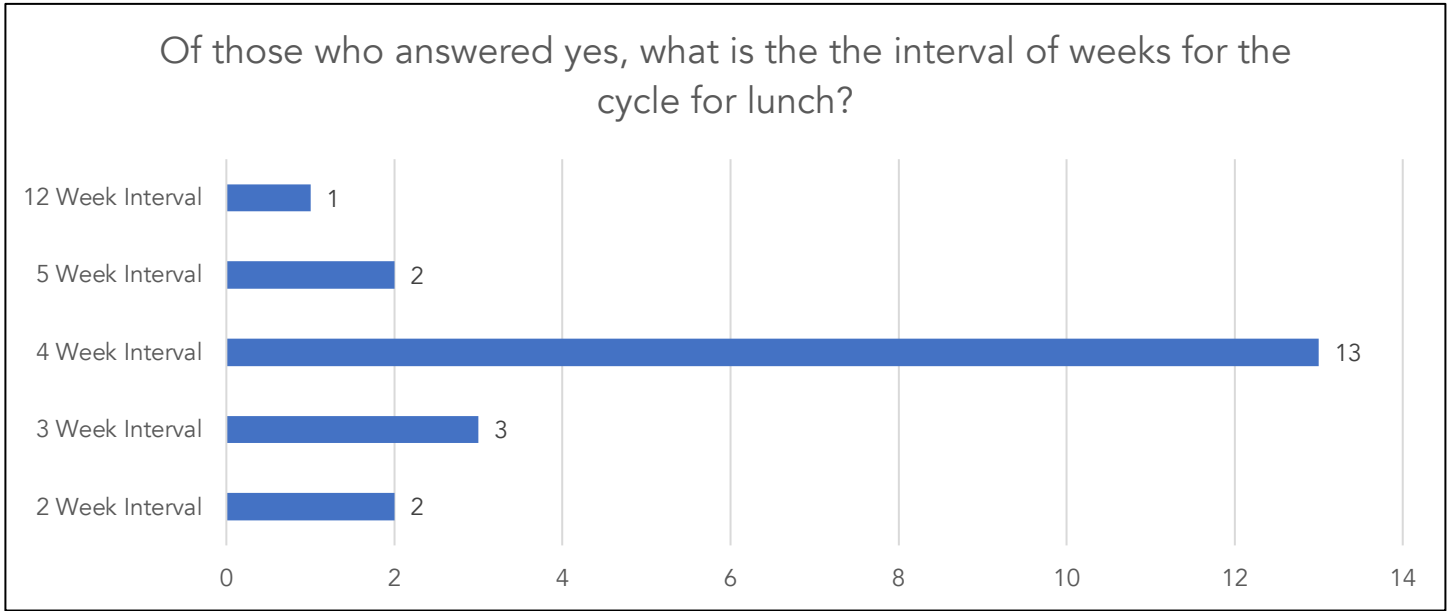
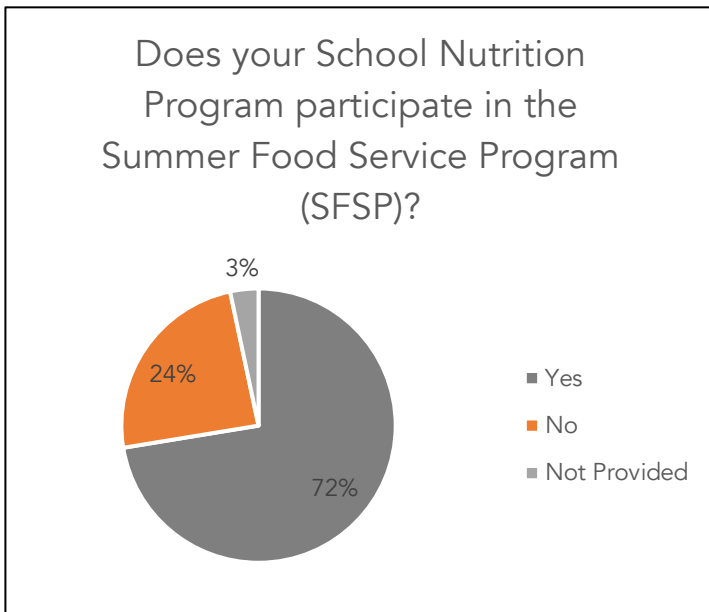
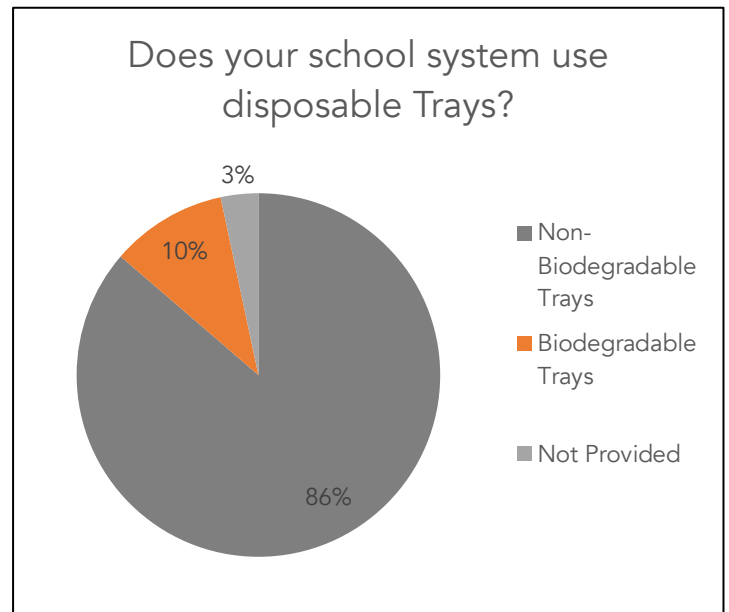


Figure 3.7: Summer Food Service Program



*Due to rounding, the percentages in this pie chart do not add up to 100%.

Figure 3.8: Disposable Trays



*Due to rounding, the percentages in this pie chart do not add up to 100%.

Figure 3.9: Alternative Breakfast Program

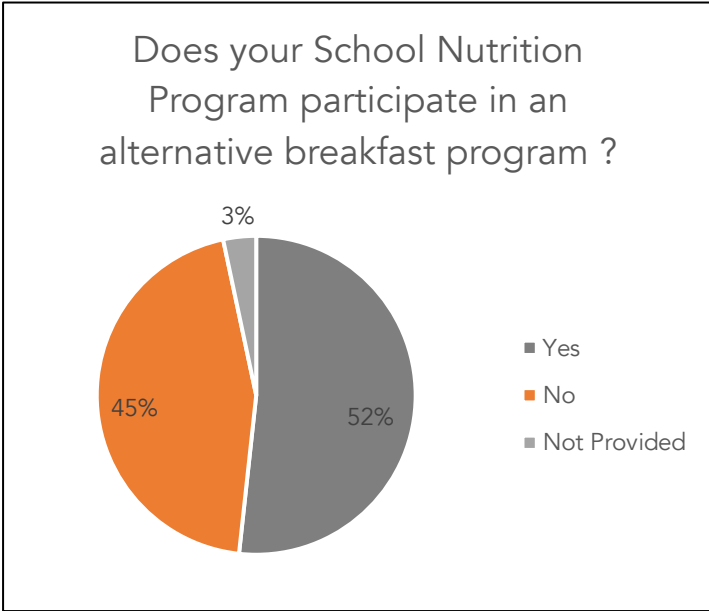


Figure 3.10: Percentage Participating in Alternative Breakfast Programs

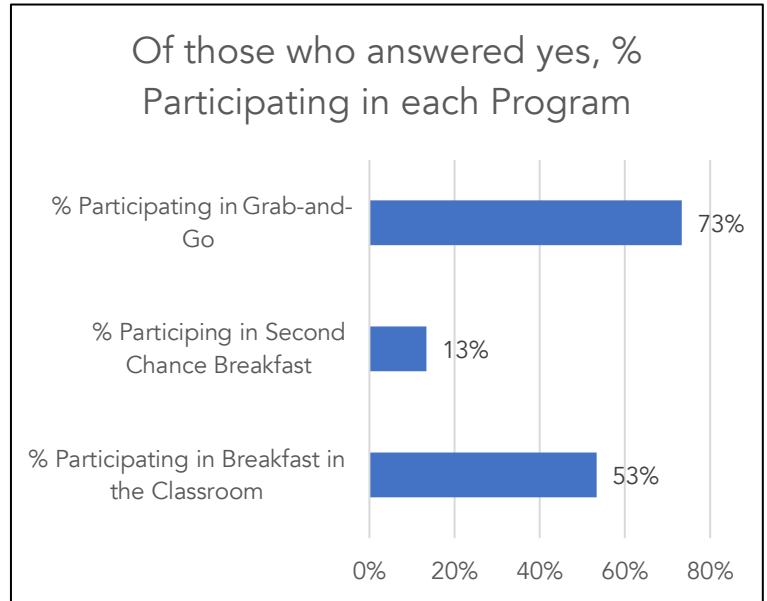


Figure 3.11: Number of Schools Participating in Alternative Breakfast Programs

District	# of Kitchens	Number of Schools Participating			Breakfast Participation
		Breakfast in the Classroom	Second Chance Breakfast	Breakfast Grab-and-Go	
George	8	7	0	8	43%
Greenville	11	0	0	9	56%
Grenada	4	0	0	1	44%
Louisville	6	0	6	0	95%
McComb	6	1	0	0	53%
Moss Point	4	0	0	1	58%
Natchez-Adams	5	0	5	0	58%
North Panola	3	2	0	2	86%
Noxubee	4	1	0	0	56%
Okolona	2	2	0	2	48%
Oxford	6	1	6	1	44%
Pass Christian	3	1	0	3	41%
Perry	4	0	0	1	46%
Simpson	7	2	0	2	43%
Tate	4	0	0	4	47%

Figure 3.12: Breakfast in the Classroom

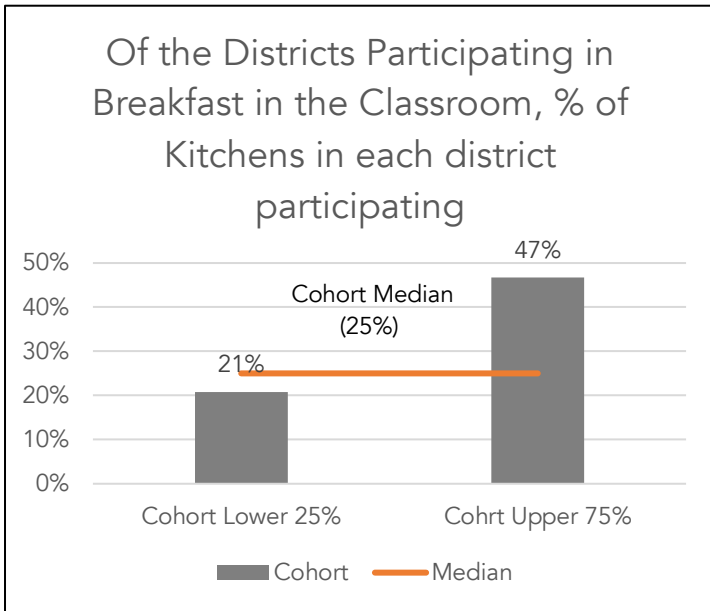


Figure 3.13: Second Chance Breakfast

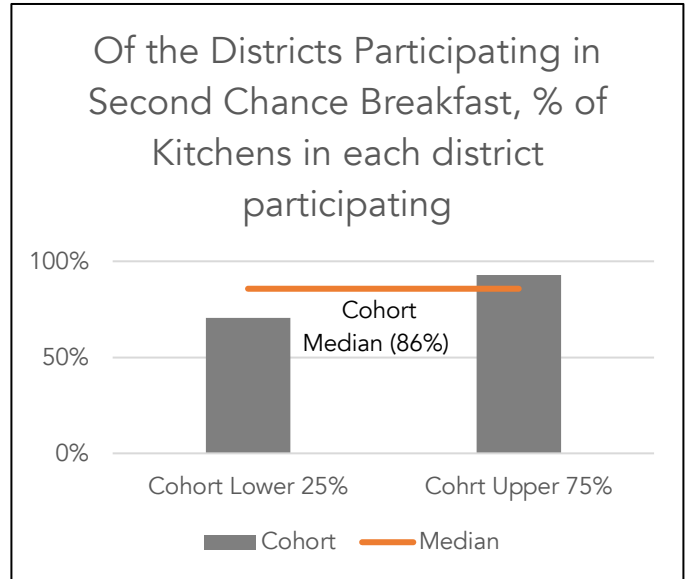
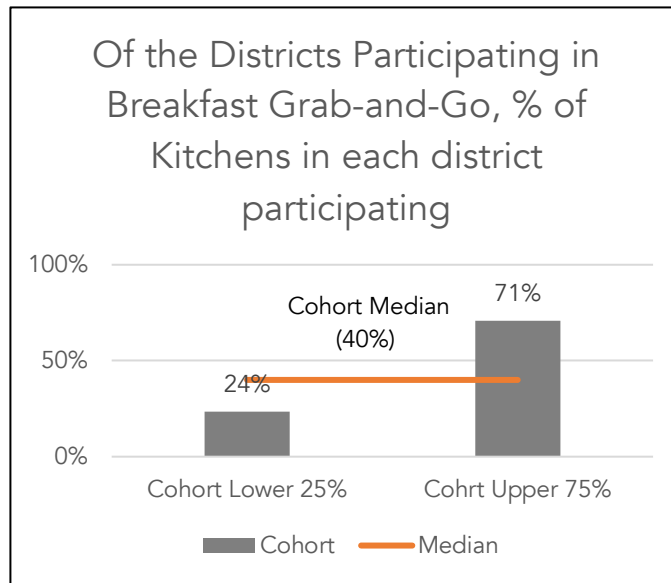


Figure 3.14: Breakfast Grab-and-Go



Key Performance Indicators

Key performance indicators in nutrition services include measures of productivity, broadly measured in MPLH; cost efficiency, as determined by food and labor costs per revenue; and service levels, as measured by meal participation rates. All key performance indicators should be considered together. One indicator should not be viewed as an overall performance measure by itself.

The intent of the National School Lunch Program is for the program to function as a non-profit. An optimal child nutrition program would be fully self-sustainable without additional funding from the school system's general fund. It would maintain a fund balance no greater than three months of expenditures. If an excess fund balance occurs, the program must immediately take steps to reduce its net cash resources or have an acceptable plan for using surplus net cash resources. Since program funds must be used only for program purposes, excess net cash resources must be reduced by improving the quality of food served or purchasing needed supplies, services, or equipment. Construction projects are typically not allowable. It should be noted that due to the pandemic, there was a waiver allowing districts to carry more than three months fund balance. As a result, most districts assessed reflected high fund balances.

Factors that can influence performance and motivate improve include:

- Menu selections;
- Provision II and III and Universal Free;
- Free/reduced percentage;
- Kitchen/serving line layout;
- Food preparation procedures;
- Attractiveness of dining areas;
- Offer versus serve techniques;
- Adequate time for students to eat;
- School opening procedures;
- Timing of morning student arrival;
- Alternative breakfast and lunch programs; and,
- Participation in after-school lunch programs, supper programs, and summer feeding.

The following key performance indicators were reviewed:

Breakfast Participation Rate– This measure coupled with the lunch participation rate helps school districts to understand the overall effectiveness of the nutrition program. It provides insight on menu design effectiveness, school/student morning practices impact on the program, alternative breakfast program success, and overall student satisfaction with the nutrition program.

Lunch Participation Rate– This measure coupled with breakfast participation rate helps school districts to understand the overall effectiveness of the nutrition program. It provides insight on menu design effectiveness, school and kitchen lunch practices impact on the program, and overall student satisfaction with the nutrition program.

Cost per Meal– This measure evaluates the cost-effectiveness of a school nutrition program, offering a comprehensive perspective on potential areas for improvement. School districts should analyze other cost indicators related to food and labor alongside MPLH. By evaluating the relationship between incurred expenses and the quantity of meals served, significant insights can be derived regarding the overall performance and efficient allocation of resources within the food service system.

Food Costs per Meal – This metric serves as a measure of cost efficiency, enabling school districts to assess potential areas for improvement in relation to food costs. To effectively manage and control food expenses, districts can adopt several practices, including meticulous menu planning, engaging in competitive bidding processes, participating in commodity processing contracts, and maintaining consistent production practices. By implementing these strategies, districts can better regulate their food costs and identify opportunities for enhancing cost efficiency.

Food Costs as a Percent of Revenue – Food costs as a percentage of revenue can be reduced by increasing participation. By implementing strategies to boost student participation in school meal programs, schools can enhance their financial performance by spreading fixed costs over a larger revenue base. This enables schools to allocate resources more efficiently and support other important educational initiatives.

Labor Costs as a Percent of Revenue – Labor costs in K-12 schools' food service operations are the largest expense to be covered by revenue. School boards can exert control over labor costs through salary schedules and benefit plans, while directors can implement productivity standards and staffing formulas. These measures enable effective management of labor expenses, ensuring financial stability and the provision of quality meals and services to students within a sustainable framework.

Meals Per Labor Hour – This is a metric commonly used in the food service industry to measure the productivity and efficiency of a restaurant or food establishment. It is calculated by dividing the total number of meals served during a specific period by the total number of labor hours worked during that same period. A higher MPLH indicates higher productivity and efficiency, as it means more meals are being served per labor hour worked. This metric is often used by school kitchen managers and program directors to track the performance of staff and make decisions regarding staffing levels, drive participation focus, improve scheduling, and enhance operational efficiency.

Fund Balance as a Percent of Revenue – A positive fund balance for K-12 schools provides a contingency fund to facilitate equipment purchases, technology upgrades, and emergency expenses. Reaching a "break-even" status signifies that there is only enough revenue to cover program expenses, precluding any resources for program enhancements. U.S. Department of Agriculture (USDA) policy does set limits on what fund balances can be used for (i.e., enhancing food quality or purchasing necessary supplies, services, equipment). Construction projects are usually not allowed.

Fund Balance as Months in Reserve – An optimal child nutrition program would be fully self-sustainable without additional funding from the school system's general fund. As school nutrition programs are required to function as non-profits, the USDA requires districts to take action to reduce fund balances that are greater than three months. These requirements were waived due to the pandemic relief efforts for the year assessed.

USDA Commodities as a Percent of Total Revenue – This is a metric used to measure the proportion of revenue generated from the USDA commodities compared to the total revenue of the program. In the context of a school nutrition program, the USDA provides commodities such as fruits, vegetables, meats, dairy products, and grains to support the program's meal offerings. These commodities are typically obtained through federal assistance programs like the National School Lunch Program or the School Breakfast Program. This metric evaluates the reliance of a school nutrition program on USDA commodities and assists in understanding the financial impact this has on the overall revenue. It can help program administrators monitor the effectiveness of federal assistance programs, assess the program's financial stability, and make informed decisions regarding budgeting and resource allocation.

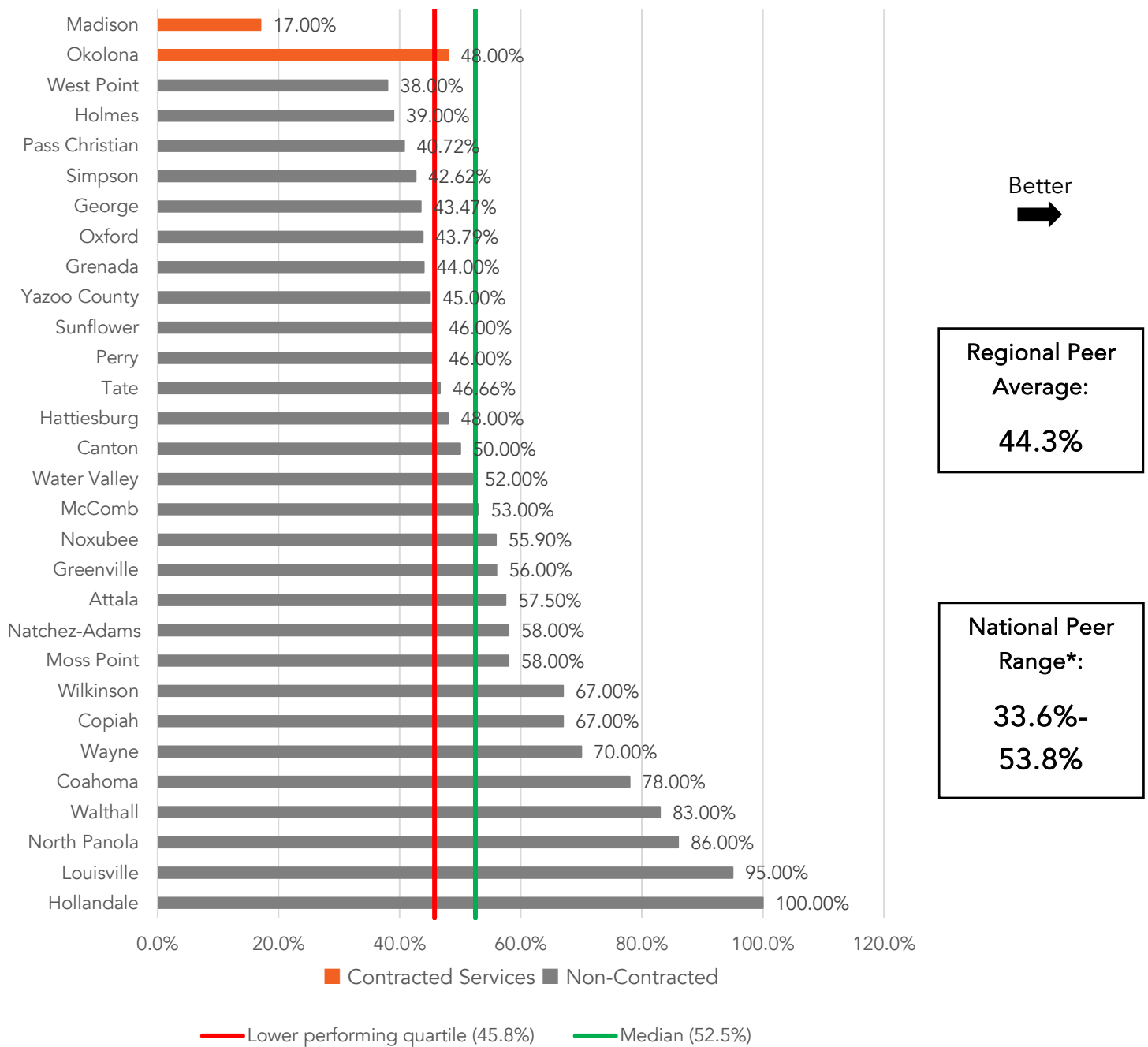
Performance indicator levels are provided as quartiles—the 25th percentile and 50th percentile (median). Results are only reported when there are three or more responses for a given key performance indicator. The preferred placement for each key performance indicator is usually designated in the 50th percentile. For some key performance indicators, the 50th percentile only reflects the statistical division of responses and does not indicate a preferred placement.

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.

Note on the following charts that a distinction has been made between districts that subcontract student nutrition services' daily operation and management. These districts are noted on the following charts by orange bars. These districts are shown at the top of each chart compared only to each other. All other districts are noted in gray, and these are shown compared only to each other as well.

Exhibit 4: Breakfast Participation Rates

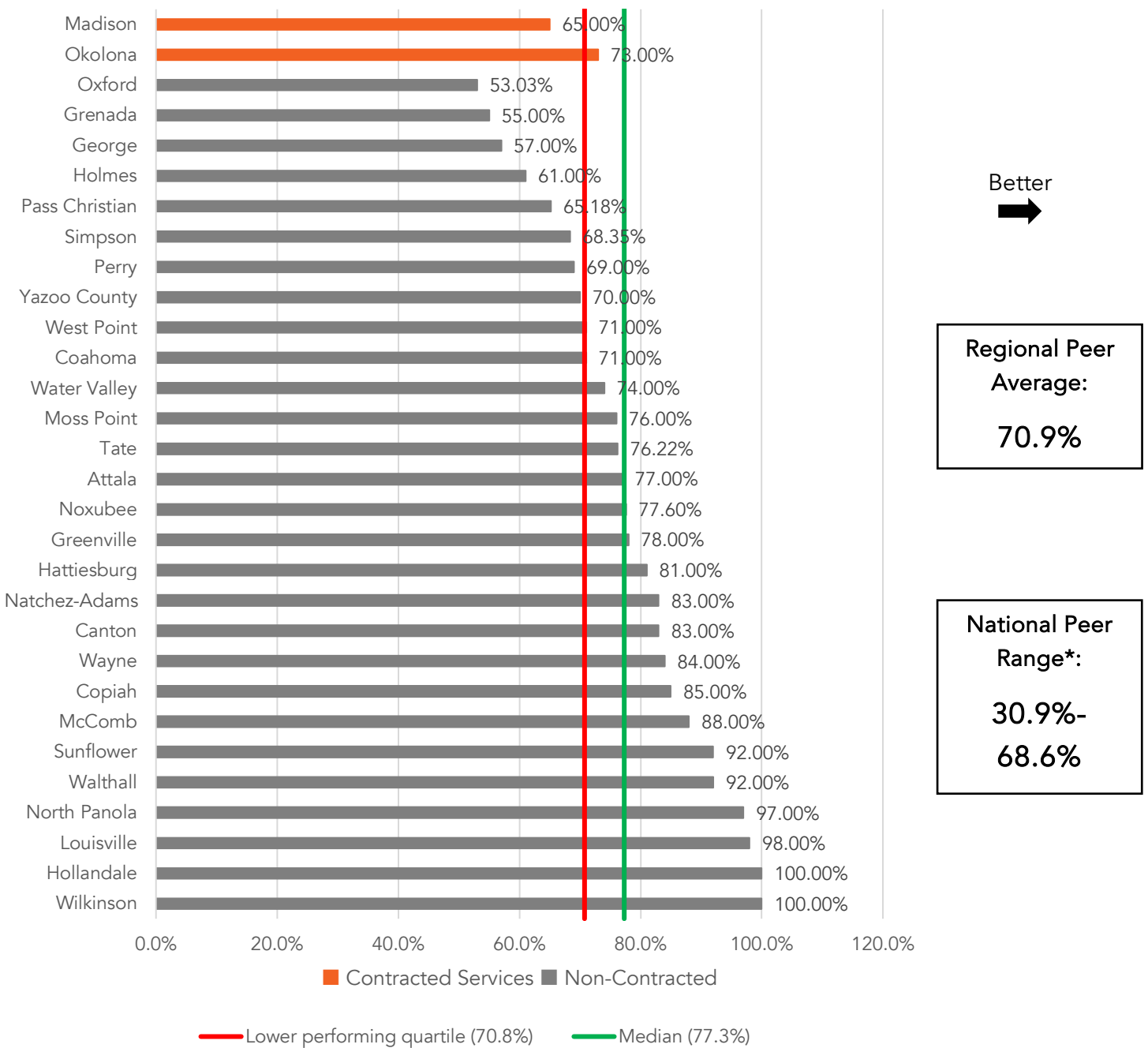
Total breakfast meals served, divided by total district student enrollment times the number of school days in a year.



*National Peer Range is based on Free & Reduced Lunch Participation Rates.

Exhibit 5: Lunch Participation Rates

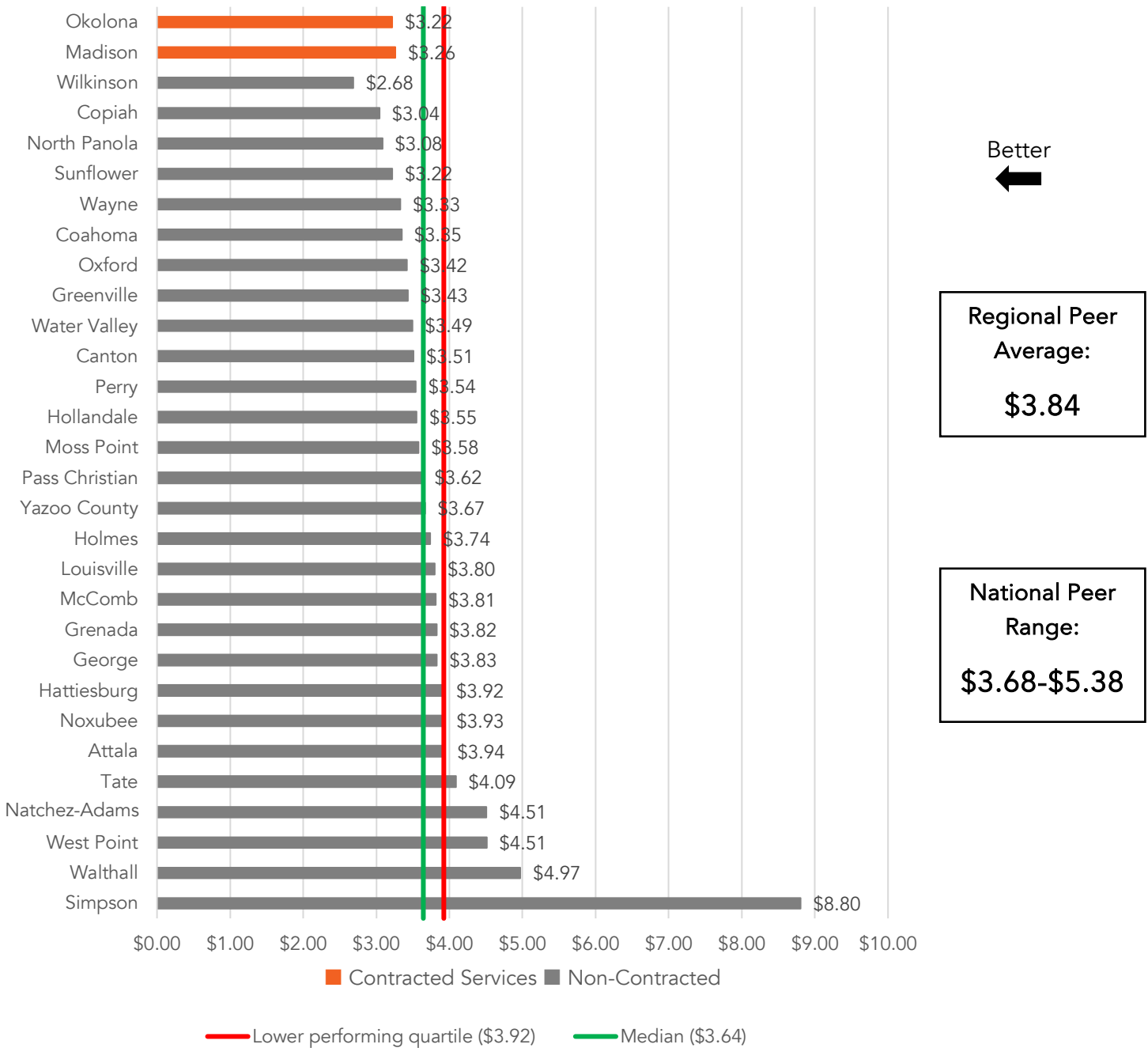
Total lunch meals served, divided by total district student enrollment times the number of school days a year.



*National Peer Range is based on Free & Reduced Lunch Participation Rates.

Exhibit 6: Overall Cost per Meal

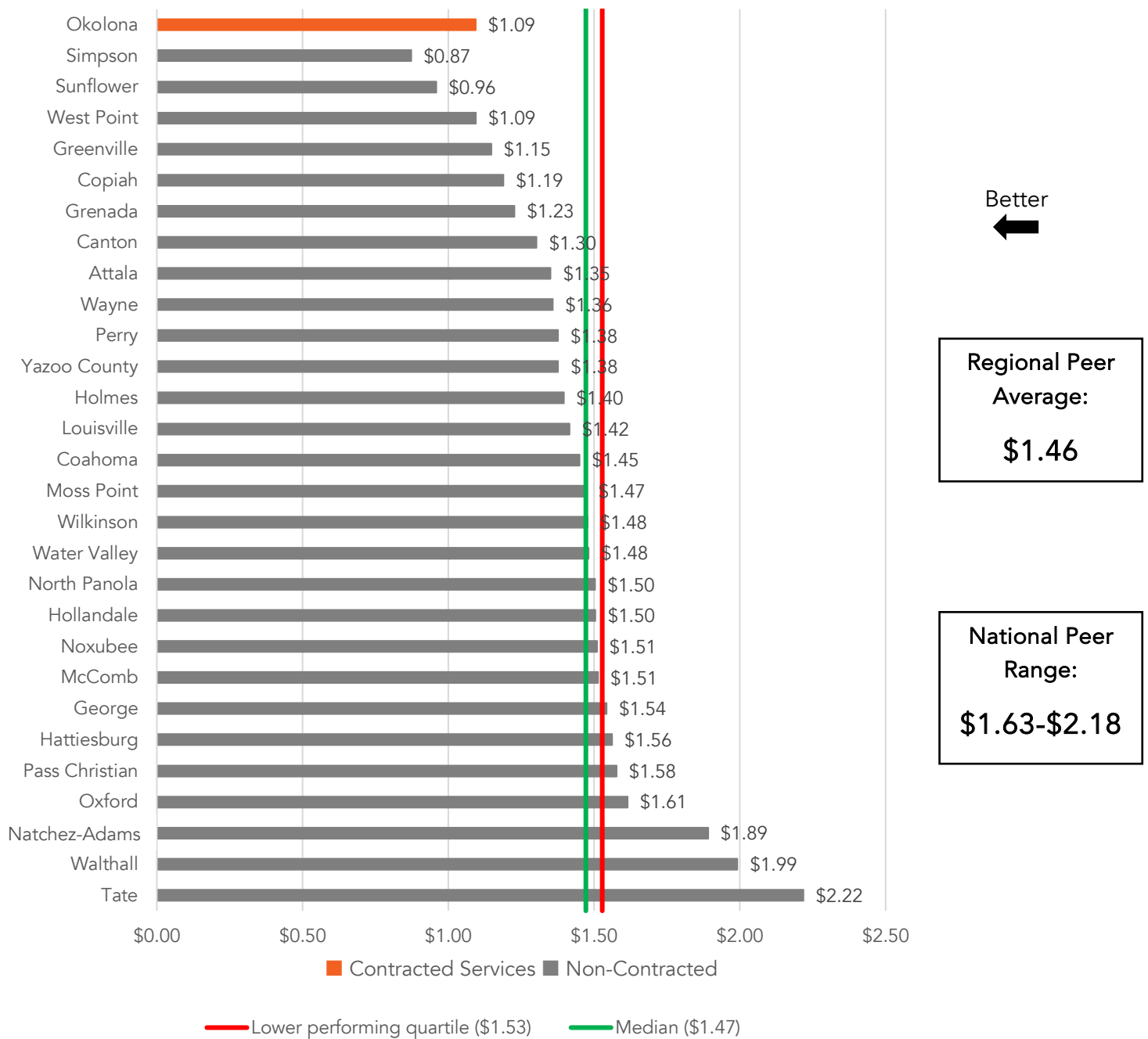
The total direct costs of the food service program are divided by the total meals equivalent served annually.



Note: Simpson Cost per Meal is affected by the approximately \$3 million included in the expenditure category "Other Annual Costs."

Exhibit 7: Food Costs per Meal

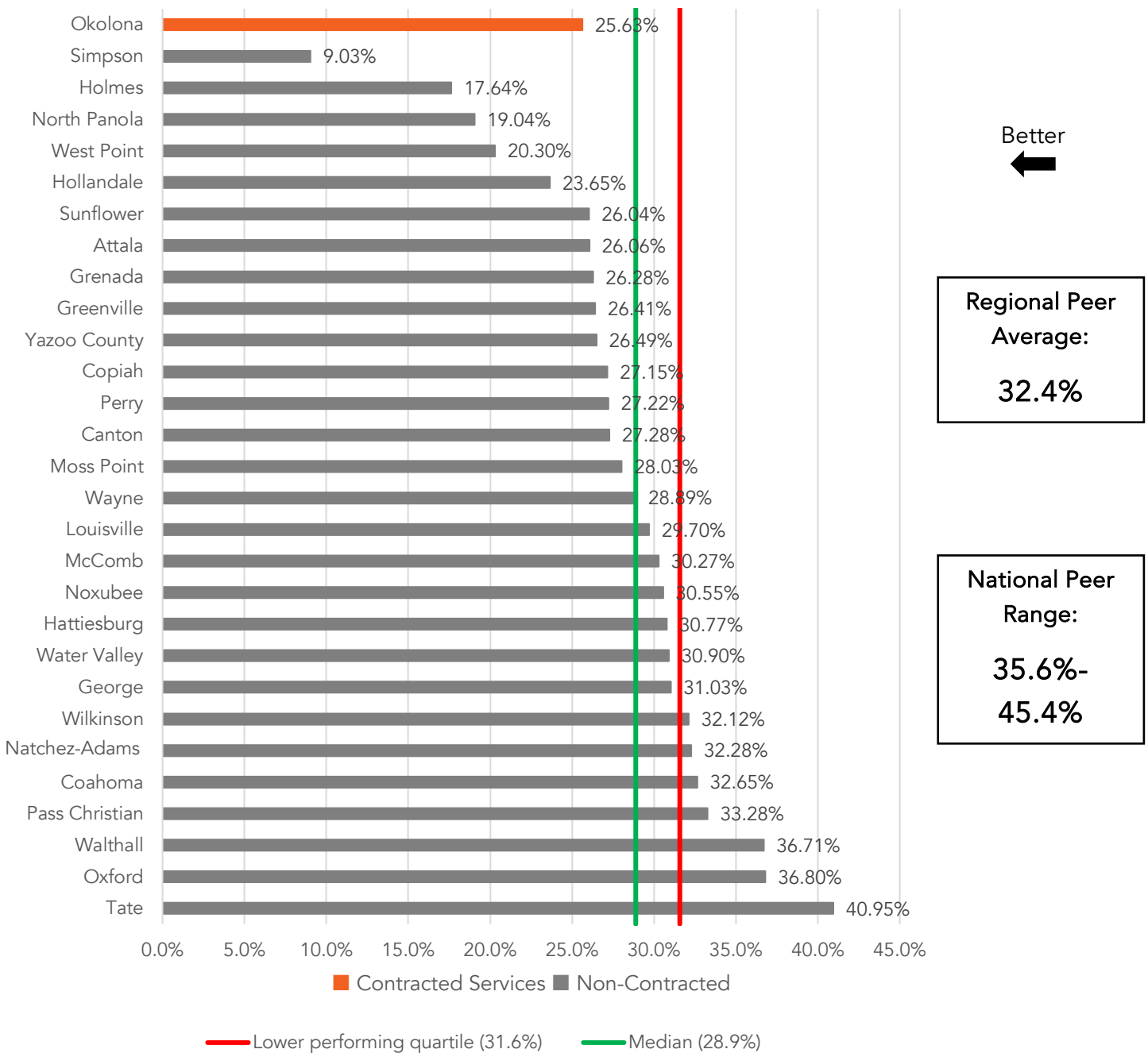
Total food costs are divided by total meals equivalent served annually.



Note: Madison data is not available.

Exhibit 8: Food Costs as a Percent of Revenue

Total food costs are divided by total revenue.



Note: Madison data is not available.

Exhibit 9: Labor Costs as a Percent of Revenue

Total labor costs are divided by total revenue.

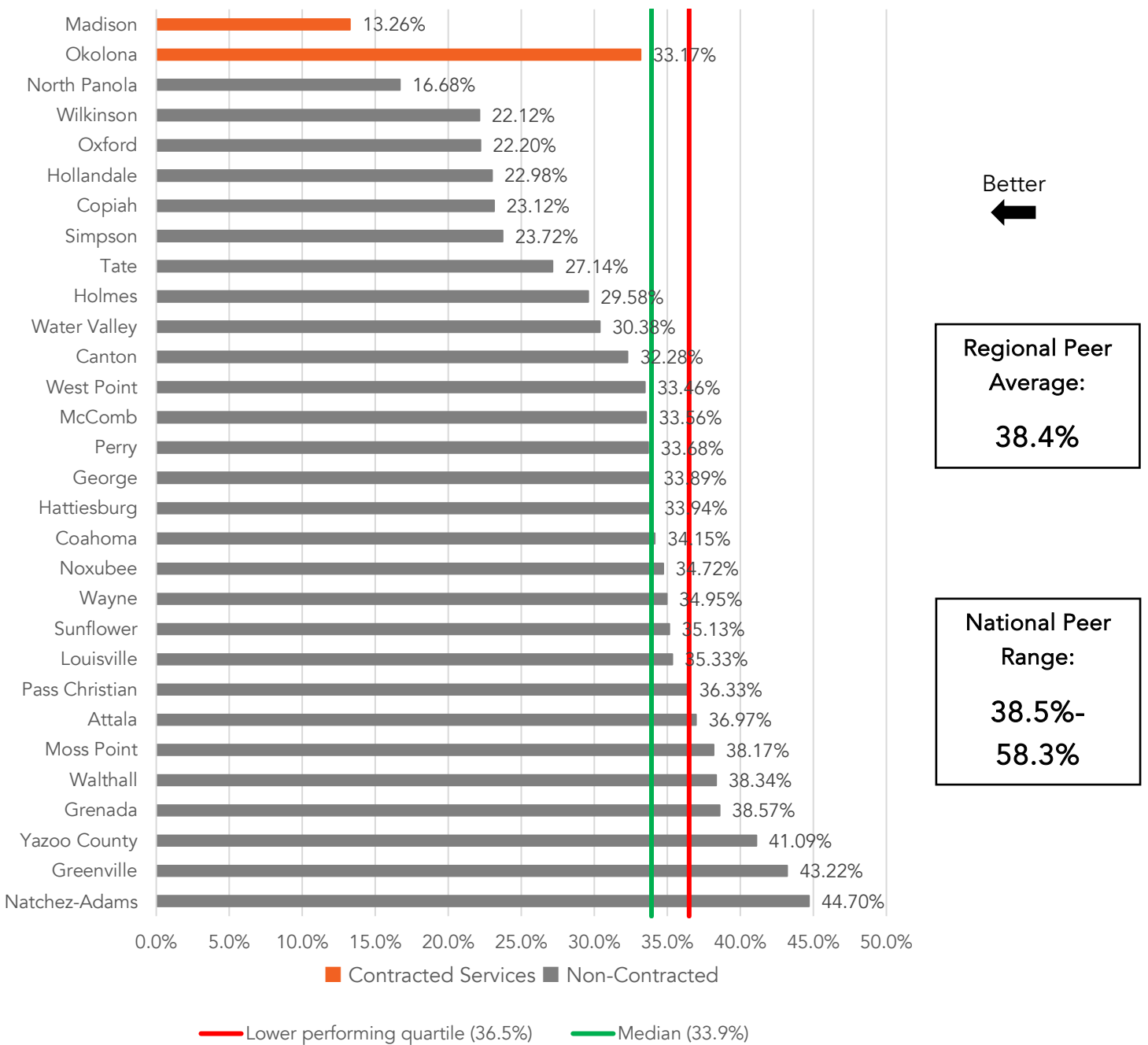
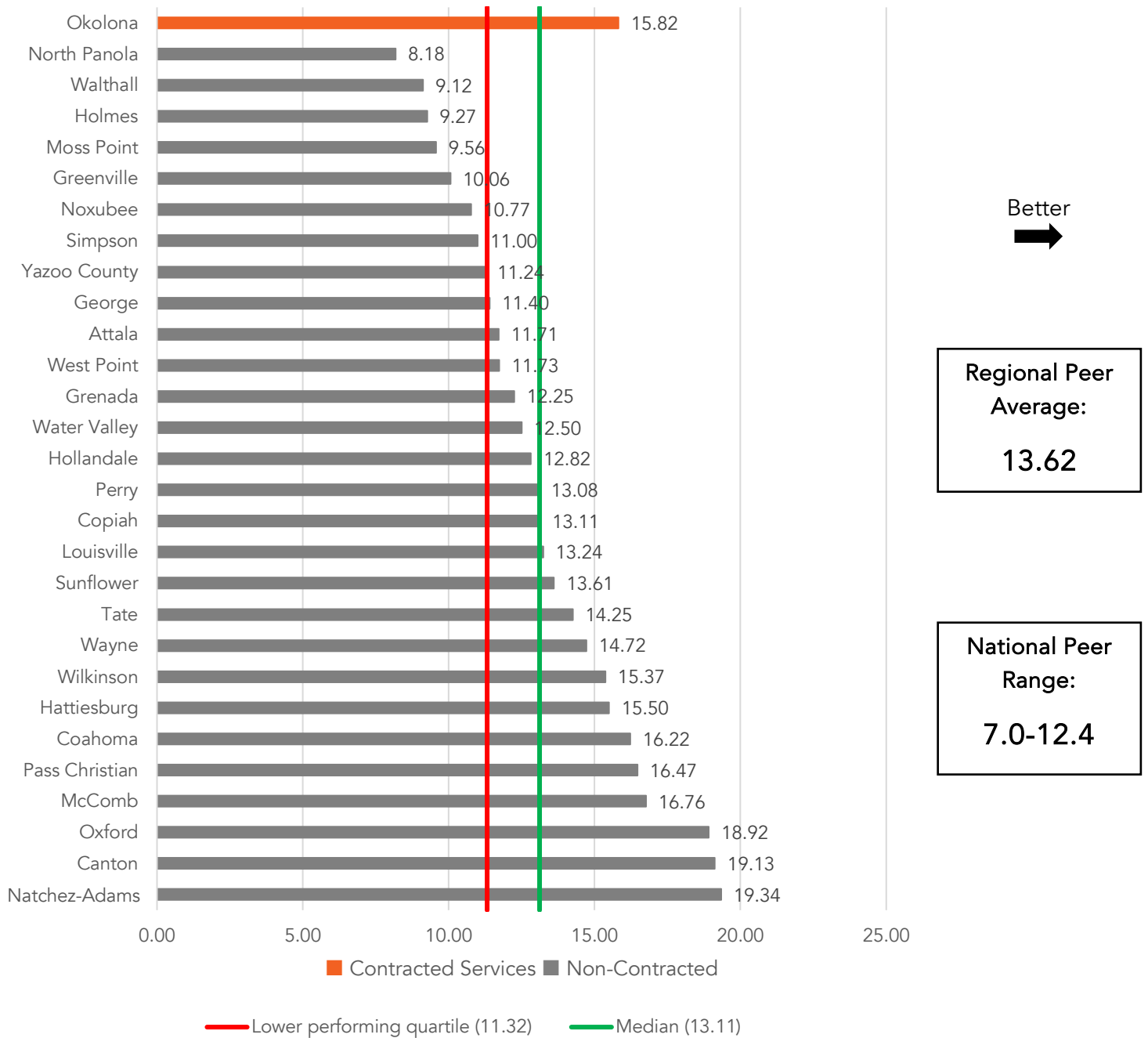


Exhibit 10: Meals per Labor Hour

Annual meal equivalents are divided by the average daily labor hours annually.



Note: Madison data is not available.

Exhibit 11: Fund Balance as Percent of Revenue

Fund balance divided by total revenue.

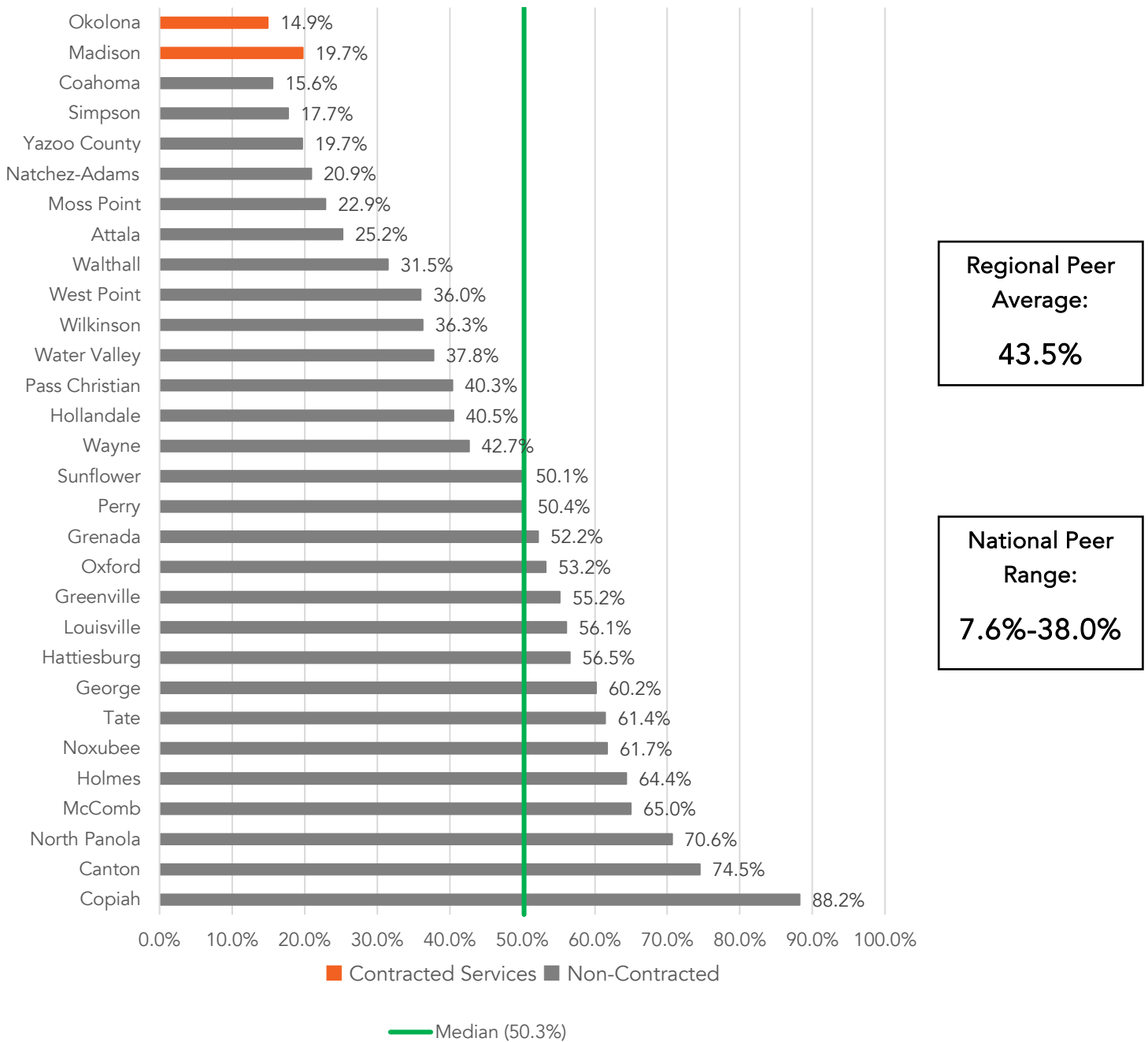


Exhibit 12: Fund Balance as Months in Reserve

Fund balance divided by average monthly cost.

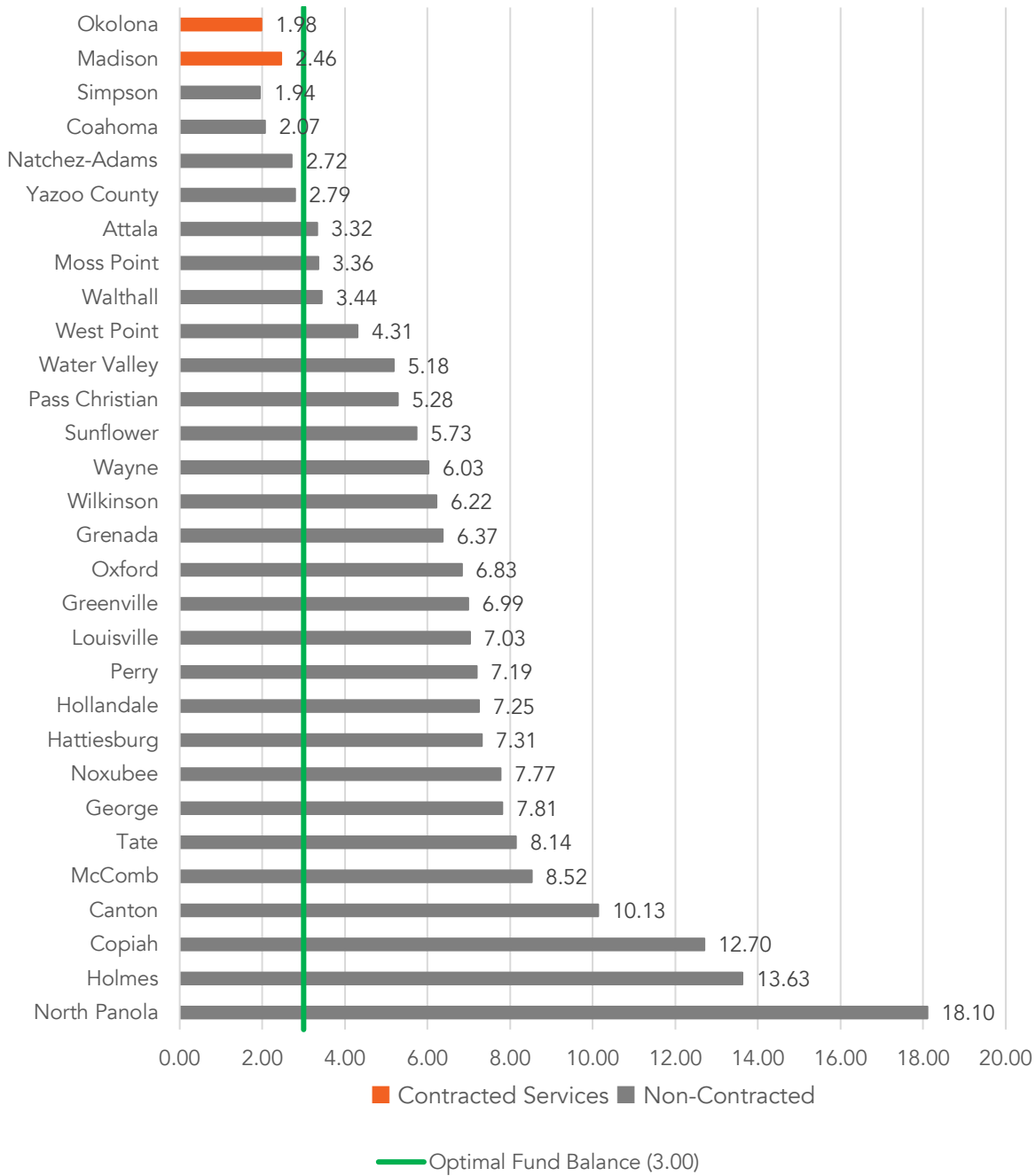
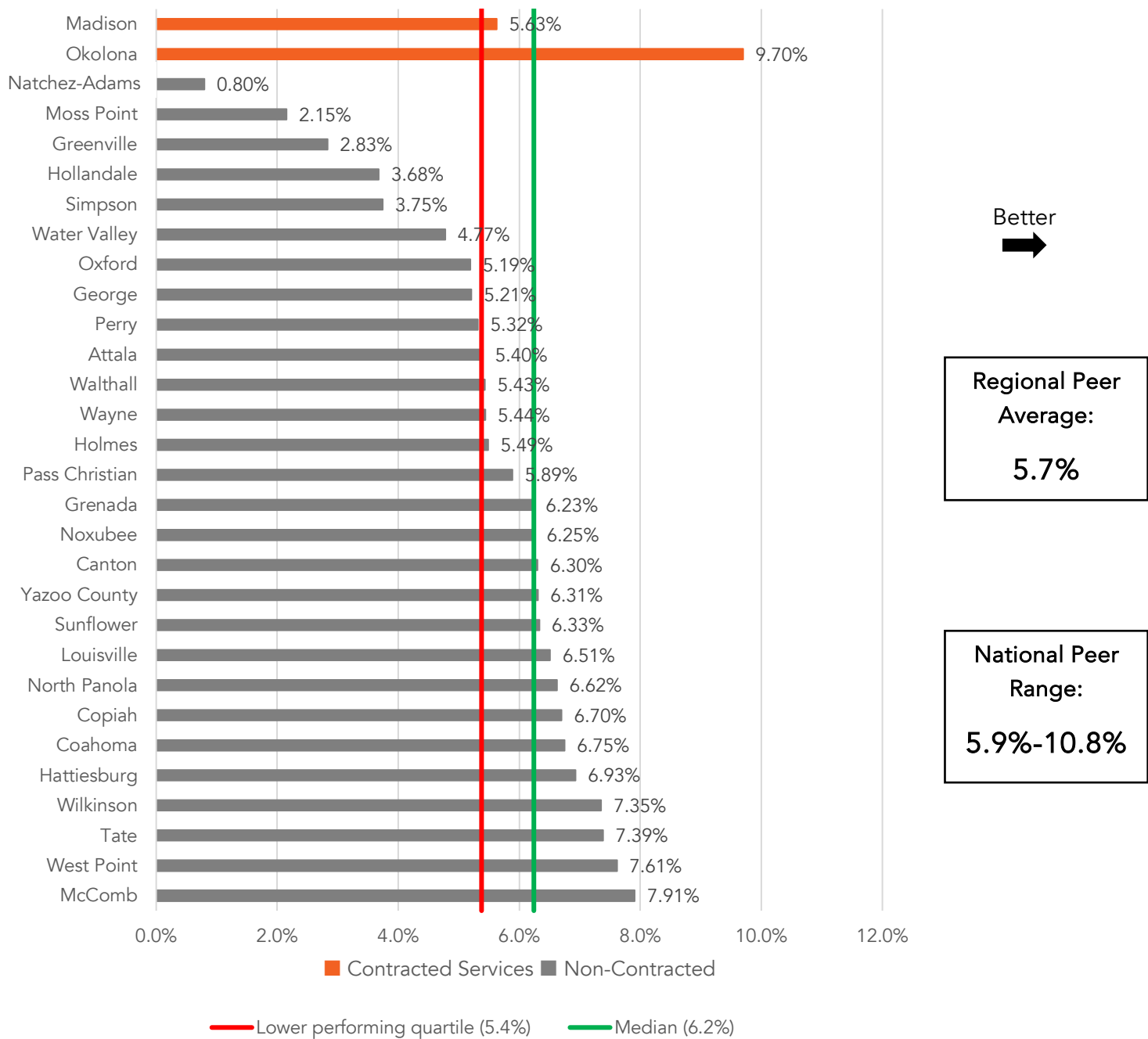


Exhibit 13: USDA Commodities as a Percent of Total Revenue

The total value of commodities received is divided by total revenue.



APPENDIX A

District Detailed Commendations, Observations, and Potential Opportunities

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

Breakfast participation rates were better than the state median, regional peer average, and national peer range. Lunch participation rates aligned with the state median but were better than the regional peer average and the national peer range. The overall cost per meal was higher than the state median and the regional peer average. Food costs per meal and as a percentage of revenue were better than state median, regional peer average, and national peer range. Labor costs as a percentage of revenue were higher than the state median but lower than the regional peer average. Efficiency measured by the number of meals per labor hour (MPLH) produced was lower than state median and regional peer average.

To improve MPLH, the district could increase participation levels and/or reduce labor hours. The district has a 100% participation rate in the free/reduced lunch program; however, breakfast participation could increase by starting alternative breakfast programs such as Grab-and-Go, Second Chance Breakfast, or Breakfast in the Classroom, potentially increasing participation by 10 to 20% without requiring extra labor.

The district should also examine MPLH by school to identify areas where labor costs can be reduced (e.g., by not replacing retiring or leaving employees). Lowering labor costs, increasing breakfast participation, or both, could reduce meal costs. Aligning meal costs with the state median could save approximately \$85,104 annually. Aligning with the top 25% of state-comparative peers could save around \$126,618 annually.

Canton

Canton has the second highest MPLH and the second highest fund balance as a percent of revenue of all reviewed districts.

Most of Canton's key performance indicators are better than the state median and the regional peer average. Canton has the second highest MPLH and the second highest fund balance as a percent of revenue of all reviewed districts.

The district's breakfast participation is below the state median. The district could increase breakfast participation by starting alternative breakfast programs such as Grab-and-Go, Second Chance Breakfast, or Breakfast in the Classroom, potentially increasing participation by 10 to 20% without requiring extra labor. This could add \$56,610 to \$112,320 in annual revenue.

The district currently has over ten months of funds in reserve, exceeding the recommended three months' worth of expenses. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. The district could consider using some of these funds to implement the alternative breakfast programs mentioned previously. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

Coahoma

While lunch participation is higher than the regional peer average and national peer range, it is below the median for state-comparative peers by 6.3 percentage points. The district may wish to evaluate participation for each school to identify opportunities to improve participation. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for

improvement. If the district aligned its lunch participation levels with the state median, the district could add \$6,523 to \$13,046 in annual revenue.

While overall costs per meal were lower than state median, food costs per meal were slightly lower than the state median. USDA commodity usage was slightly above the state median. MPLH was significantly better than the state median, regional peer average, and national peer range. The program's fund balance was less than the three months maximum allowed and below the state peer average.

Copiah

Student participation in breakfast and lunch meals is significantly higher than the state median and regional peer average. Cost per meal is lower than the state median and regional peer average.

The district has a reserve that would cover over 12 months' worth of expenditures, surpassing the recommended 3-month minimum. Copiah has the highest fund balance as a percent of revenue and the third highest fund balance as months in reserve of all reviewed districts. Due to the COVID-19 pandemic, the requirement to reduce or redirect excess funds has been waived. Program funds must be used solely for program purposes, such as improving food quality and purchasing necessary supplies, services, or equipment, but not for construction projects.

Copiah has the highest fund balance as a percent of revenue and the third highest fund balance as months in reserve of all reviewed districts.

MPLH aligns with the state median.

George

Seven of eight schools have implemented Breakfast in the Classroom, and all eight have also implemented the Grab-and-Go breakfast program; however, breakfast participation rates were below the median of the state and the regional peer average. The district should evaluate these programs to see if current operation practices align with standardized best practices. Alternatively, the district may consider the Second Chance Breakfast program for middle and high schools.

Lunch participation rates were below the state median and the regional peer average. The district should conduct a survey among secondary students to gain insight regarding reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. If the district improved breakfast and lunch participation rates by 5 to 10 percentage points each, the district could see an annual increase in revenue ranging from \$289,555 to \$579,110.

The use of USDA commodities was lower than the state median. The district stated that it had used all available opportunities.

Cost per meal, food cost per meal, and food costs as a percentage of revenue were all higher than the state median. The district should evaluate food costs. Bringing meal costs aligned with state comparative averages would save the program \$68,643 to \$109,830.

Labor costs measured as a percentage of revenue aligned with the state median. MPLH is lower than the state median and the regional average. MPLH is driven by the number of meals produced and the total labor hours being worked. To improve MPLH, a district must increase participation levels and/or reduce labor hours. Labor costs align with the state median; therefore, the district should focus on improving student meal participation.

Greenville

Student participation in breakfast and lunch meals is higher than the state median and regional peer average. The cost per meal is below the state median and regional peer average.

The district has a reserve of over six months' worth of funds, surpassing the recommended 3-month minimum. Due to the COVID-19 pandemic, the requirement to reduce or redirect excess funds has been waived. Program funds must be used

solely for program purposes, such as improving food quality and purchasing necessary supplies, services, or equipment, but not for construction projects.

Greenville has the second highest labor costs as a percentage of revenue off all reviewed districts.

Labor cost as a percentage of revenue is significantly higher than the state median and is the second highest of all reviewed districts. MPLH was considerably lower than the median or average of all peer group comparatives. MPLH is calculated by dividing the number of meals produced annually by the average of total labor hours being worked annually. MPLH

should be reviewed by each kitchen. The district should also review the retirement eligibility of kitchen staff. As retirements occur, the program can optimize labor across the district to align labor costs with the state median.

If the program could align costs those of state peers, the program could save from \$140,363 to \$271,407 annually.

Grenada

Breakfast and lunch participation rates are below the respective state medians. The district uses a 1-week cycle menu for breakfast. Cycle menus are not used for lunch meals. One school utilizes an alternative breakfast program.

Cost per meal is higher than the state median. This appears to be driven mainly by labor costs. Food costs metrics are all aligned or better than the respective state medians. Labor costs are higher than the state median but align with the regional peer average. MPLH was lower than the median and the regional peer average. MPLH is calculated by dividing the number of meals produced annually by the average of total labor hours being worked annually.

To optimize the district's Child Nutrition Program, the district should focus on increasing student participation and reducing labor costs. For example:

- Implement a 4-week interval cycle menu for breakfast and lunch to standardize kitchen practices for efficiency and to allow participation tracking by entrée. The district should analyze participation by entrée to maximize participation.
- Expand the deployment of alternative breakfast programs (e.g., Grab-and-Go, Second Chance Breakfast, and Breakfast in the Classroom) across all schools to increase breakfast meal participation.
- Conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement.
- Review the retirement eligibility of kitchen staff. As retirements occur, the program may be able to optimize labor across the district.
- Balance labor and participation to increase MPLH to meet peer comparatives.

If the program is successful in aligning costs with comparative peers, the program could save from \$59,477 to \$118,954 annually. If the district was able to successfully improve breakfast and lunch participation rates by 5 to 10 percentage points, the district could add revenues of \$24,815 to \$49,631 annually.

The district has a reserve of over six months' worth of funds, surpassing the recommended 3-month minimum. Some of these funds may be used to drive suggested improvements.

Hattiesburg

The student participation rate for breakfast is below the state median. Lunch participation rates are better than the state median. The district has yet to implement alternative breakfast programs (e.g., Grab-and-Go, Second Chance Breakfast, or Breakfast in the Classroom). The district should explore the deployment of alternative breakfast programs. If the district could improve breakfast participation rates by 5 to 10 percentage points, the district could add revenues of \$24,411 to \$48,823 annually.

Cost per meal is higher the state median and regional peer average. This appears to be caused by food costs. Food costs measured as per meal and as a percentage of revenue are higher than the respective state medians. The district stated that it did not operate offer versus serve during the year reviewed, which might have led to higher food costs. Additionally, the district's menu is based on a 1-week interval cycle. Switching to offer versus serve and increasing menu week intervals may help reduce food costs. If the district could align food costs with the state median, it could save from \$104,826 to \$344,430 annually.

Hollandale

Hollandale has the highest breakfast participation rates and is tied for the highest lunch participation rates of all the reviewed districts. The district's overall cost per meal is below the state median and the regional peer average. The district has over seven months of funds in reserve.

Hollandale has the highest breakfast participation rates and is tied for the highest lunch participation rates of all the reviewed districts.

There is an opportunity to improve MPLH, which is below the state median and the regional peer average. To optimize MPLH, the program should focus on lowering labor costs. This may happen naturally over time because of employees retiring or leaving. Equipment updates and other supplies may be necessary to improve labor efficiencies, and the program can fund these items with its surplus fund balance.

Holmes

The district's student participation rate in breakfast and lunch meals is lower than the state median and the regional peer average. The program does not deploy any alternative breakfast programs, nor does the program use cycle menus. Cost per meal is slightly higher than the state median but slightly lower than the regional peer average. Food and labor costs as a percentage of revenue are lower than the state median and the regional peer average. MPLH was significantly lower than the state median and the regional peer average.

The district should focus on increasing student participation and reducing labor costs. For example:

1. Standardize kitchen practices and maximize participation:
 - Create a 4-week cycle menu for breakfast and lunch; and,
 - Track participation by entrée to analyze and optimize participation.
2. Increase breakfast participation:
 - Implement alternative breakfast programs (e.g., Grab-and-Go, Second Chance Breakfast, and Breakfast in the Classroom); and,
 - Roll out the programs across all schools.
3. Gain insights into lunch program participation:
 - Survey secondary students;
 - Cover areas such as menu options, food quality, dietary restrictions, the timing of lunch, and the environment; and,
 - Use the survey results to make improvements.
4. Improve food quality to increase participation:
 - Invest in higher quality food levels to increase participation; and,
 - Explore options to improve food quality while keeping costs low.

If the district improved breakfast and lunch participation rates by 5 to 10 percentage points, the district could add revenues of \$17,387 to \$34,774 annually.

The district currently has over thirteen months of funds in reserve, exceeding the recommended three months of expenses. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. The district could consider using some of these funds to implement the alternative breakfast programs. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

Louisville

The district has the second highest breakfast participation and the third highest lunch participation of all reviewed districts. The district is one of 15 state districts reviewed that participate in an alternative breakfast program, with 100% of their schools having a Second Chance Breakfast program.

The district has the second highest breakfast participation and the third highest lunch participation of all reviewed districts.

The cost per meal is higher than the state median. Labor costs as a percentage of revenue are higher than the state median but below the regional peer average. MPLH is slightly higher than the state median. The district uses offer versus serve methods and has a menu based on a 4-week interval cycle.

Labor costs as a percentage of revenue are slightly higher than the state median. This may be due to employee pay rates rather than the number of labor hours being worked, or it may be the natural result of having a long-tenured workforce. The district should review current staff retirement eligibility and the effects of bringing replacement staff in at the beginning of the pay scale. This may lower labor costs to align with the median of state-comparative peers.

The district currently has a little over seven months of funds in reserve, exceeding the recommended three months' worth of expenses. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

Madison

This district is one of two districts reviewed that contract with a third party for food service management. Due to the program being run by a third party, only limited data was provided. From an overall cost perspective, the assessment team was only provided with cost per meal and labor costs as a percent of revenue; both numbers were significantly better than all peer comparatives.

Madison has the lowest breakfast participation of all reviewed districts.

The district should consider options for increasing student participation rates in breakfast and lunch. Madison has the lowest breakfast participation rate of all reviewed districts. During the 2021-2022 school year, all students were offered free meals, which typically results in higher participation rates. However, participation levels for both breakfast and lunch were lower than state and

regional peers. Upon further investigation, it was found that five out of the 22 schools did not offer breakfast. The district should consider expanding breakfast availability and taking other measures to promote student meal participation.

The district has no alternative breakfast programs (e.g., Grab-and-Go Second Chance Breakfast or Breakfast in the Classroom). The district should explore alternative breakfast programs, which often increase participation from 10 to 20%. The district may also wish to evaluate participation rates per entrée per school to help identify opportunities for menu improvements to increase participation. The district should survey secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement.

McComb

Both breakfast and lunch student participation levels met or were better than the median of state-comparative peers. The district has one school participating in one alternative breakfast program (i.e., Breakfast in the Classroom). The district may want to consider the deployment of Breakfast in the Classroom or one of the other alternative breakfast programs (e.g.,

Second Chance Breakfast or Grab-and-Go) in other schools. There may be a possibility for the district to increase participation rates by 10 to 20%.

The district has the highest fund balance as months in reserve of all districts reviewed, with over 18 months of funds in reserve.

The cost per meal was higher than the state median. A review of costs shows that meal costs appear to be driven by food costs. Food costs as a percentage of revenue is higher than the state median. The program should review food costs. If the program aligned food costs with the state median, the program could save from \$38,033

to \$ 253,553 annually.

Labor costs were better than the regional peer average.

MPLH was better than the state median.

McComb has the second highest use of USDA commodities as a percentage of revenue of all districts reviewed.

The district currently has over eight months of funds in reserve, exceeding the recommended three months' worth of expenses. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

Moss Point

Breakfast participation is better than the state median, but lunch participation was slightly lower than the state median. Both were higher than the respective regional peer averages and the national peer ranges. The district participates in the alternative breakfast program Grab-and-Go.

The district's labor cost as a percentage of revenue was higher than the state median, and the district's fund balance as a percent of revenue was lower than the state median and the regional peer average. Efficiency, as measured by MPLH, was also lower than state median and regional peer average. To improve MPLH, the district must increase participation levels and/or reduce labor hours.

To address this, the district could increase breakfast participation by deploying additional alternative breakfast programs, such as Second Chance Breakfast and Breakfast in the Classroom, which could increase breakfast participation by 5 to 20% without requiring extra labor. The district should also look at MPLH by school to identify opportunities to address labor costs (e.g., not replacing retiring or leaving employees).

Reducing labor costs could directly impact meal costs, possibly reducing meal costs to align with the state median, which could save from \$29,404 to \$77,198 annually. Some of these savings could be used to increase the program's fund balance to align with the state median.

Natchez-Adams

The district has the highest MPLH of all reviewed districts.

The district's breakfast and lunch participation rates are above the state median. The district has the highest MPLH of all reviewed districts. The program utilizes Second Chance Breakfast in all schools and utilizes a four-week cycle menu for breakfast and lunch.

Overall cost per meal was higher than the state median and the regional peer average. This appears to be driven by food costs.

The district used the lowest percentage of USDA commodities of all reviewed districts. The district should look at expanding USDA commodity usage, if available; this may result in food costs aligning more closely with the state median.

The district used the lowest percentage of USDA commodities of all reviewed districts.

North Panola

The district's participation in breakfast is the third highest of all reviewed districts, and lunch participation is well above the state median and the regional peer average. Overall cost per meal and food cost as a percent of revenue are both better than the state median and the regional peer average. The district has the highest fund balance as months in reserve of all districts reviewed, with over 18 months of funds in reserve. The district's use of USDA commodities is above the state median and regional peer average.

The district has the lowest MPLH of all reviewed districts.

The district could improve its MPLH, which is below the state median and the regional peer average and is also the lowest MPLH of all reviewed districts.

To optimize MPLH, the program should focus on reducing labor costs and/or increasing student participation. As retirements occur, the program can optimize labor across the district to bring MPLH in line with the state median. Equipment updates and other supplies may be necessary to improve labor efficiencies, and the district can fund these items with its surplus fund balance. Program funds must be used solely for program purposes, such as improving food quality and purchasing necessary supplies, services, or equipment, but not for construction projects.

Noxubee

The district's breakfast participation rate is better than the state median and regional peer average, and the lunch participation rate aligns with the state median and is better than the regional peer average. The district utilizes Breakfast in the Classroom in one school.

The cost per meal and food cost per meal are both higher than the respective state medians and the regional peer averages. Labor costs are also higher than the median of state peer comparatives. To reduce costs, the district should consider implementing cycle menus and utilizing the "offer versus serve" meal approach.

MPLH is significantly lower than the state median and the regional peer average. To improve MPLH, the district must increase participation levels and/or reduce labor costs. The district should conduct an analysis of MPLH at each school to determine where there may be opportunities to add equipment to improve efficiency. Additionally, the district should consider not filling positions after employees leave or retire to reduce labor costs. If the district can align meal costs with the state median, it could save up to \$122,191 annually.

The district currently has over seven months of funds in reserve, exceeding the recommended three months of reserve funds. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. However, these funds should be used solely for program purposes, and surplus net cash resources should be applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects. The district should consider using some of its fund balance to invest in equipment or other items needed to reduce labor costs.

Okolona

The district is one of two districts reviewed that outsourced their nutrition services. The district's overall cost per meal, food cost per meal, and labor costs as a percentage of revenue are all better than the state median. MPLH is also well above the state median and the regional peer average.

The district could improve student participation rates. Both breakfast and lunch participation rates were below the state median.

To improve student participation in both breakfast and lunch, the district should consider options that may increase participation rates. The district should consider utilizing an alternative breakfast program (e.g., Grab-and-Go, Second Chance Breakfast, and Breakfast in the Classroom) across all schools. The district should also conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment,

and suggestions for improvement. If the district was able to improve breakfast and lunch participation rates by 2 to 4 percentage points, the district could see an annual increase in revenue ranging from \$8,522 to \$17,044.

Oxford

The district's MPLH and financial reserves are above the state median. However, the program's student participation rate in breakfast and lunch meals is considerably lower than the state median regional peer average. All six schools utilize Second Chance Breakfast. One school also utilizes Breakfast in the Classroom, and another utilizes Grab-and-Go. The program also uses 4-week cycle menus for both breakfast and lunch.

The district has the third highest MPLH measurement across of all reviewed districts.

Cost per meal is below the state median and the regional peer average. The district has considerably lower labor costs and slightly higher food costs. This may be due to the program trying to raise participation by improving food quality. The district had the third

highest MPLH measurement across of all reviewed districts.

The district currently has over six months of funds in reserve, exceeding the recommended three months' worth of expenses. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

The program should continue to improve student participation levels. As the district currently utilizes a 4-week cycle menu, it should track daily participation by entrée across all schools to identify menu selections that reduce participation. This approach helps to create menus that appeal to students' taste preferences. Another method would be to involve students in menu planning. The district could involve students in menu planning committees or student-led food councils to give them a sense of ownership and involvement in the program. The district could conduct taste tests and surveys to gather student feedback on meal options. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. If the district improved breakfast and lunch participation rates by 5 to 10 percentage points, the district could see an annual increase in revenue ranging from \$32,024 to \$64,049.

Pass Christian

Student participation levels for both breakfast and lunch meals were significantly below the state median and the regional peer average. The district deployed two alternative breakfast programs: Breakfast in the Classroom and Grab-and-Go. Typically, these programs increase breakfast participation. The district should attempt to understand why participation levels are low and possibly consider deploying the Second Chance Breakfast program. The district should evaluate participation rates per entrée per school to help identify opportunities for menu improvements to increase participation. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. If the district improved breakfast and lunch participation rates by 5 to 10 percentage points, the district could see an annual increase in revenue ranging from \$81,231 to \$162,463.

Overall food cost aligned with the state median. Food cost per meal and food cost as a percent of revenue, however, were higher than the state median. The district should evaluate food costs to determine if adjustments can be made to bring costs in line with the state median. If the district could do this, the program could see annual savings ranging from \$30,453 to \$54,139.

Labor cost as a percentage of revenue was higher than the state median, but MPLH was significantly better than the state median. The higher labor costs may be due higher employee pay rates. This may be the natural result of having a long-tenured workforce. The district should review current staff retirement eligibility and, as employees retire or leave, bring replacement staff in at the beginning of the pay scale. This may reduce labor costs to align with the state median.

The district has over five months of funds in reserve, exceeding the recommended three months' worth of expenses. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

Perry

Student participation levels for both breakfast and lunch meals were below the state median and the regional peer. The district deployed the Grab-and-Go alternative breakfast program across 25% of schools. The district should consider attempting to understand why participation levels are low. The district should also consider expanding the alternative breakfast program deployment and using one or both other alternative breakfast programs (i.e., Second Chance Breakfast and/or Breakfast in the Classroom). The district might also benefit from deploying a 4-week interval cycle menu allowing the program to conduct participation analysis. The district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. If the district improved breakfast and lunch participation rates by 4 to 8 percentage points, the district could see an annual increase in revenue ranging from \$30,567 to \$61,135.

The district used fewer USDA commodities than the state median. The district may have utilized all USDA commodities that were made available. If not, the program should consider always making full use of supplied commodities.

The district currently has over seven months of funds in reserve, exceeding the recommended three months of reserve funds. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

Simpson

The district's cost analysis appears to be inaccurate, which prompted the assessment team to seek clarification. However, a more detailed explanation is still needed. According to the district's report, the total annual program expenditure is \$4,939,402.10, with only \$489,502.59 allocated to food costs and \$1,285,136.30 allocated to labor costs. Over three million dollars are lumped together under the label of "Other Annual Costs." These figures indicate that the cost per meal is \$8.80, with food expenses accounting for a mere \$0.87. To gain a clearer understanding of where the funds are being allocated, the district should provide an itemized list clarifying the "Other Annual Costs."

The district's student participation rate in breakfast and lunch meals is below the state median and the regional peer average. Out of the seven schools in the program, only two have implemented alternative breakfast programs. The program employs cycle menus that run at a two-week interval.

The district has the lowest fund balance as months in reserve of all reviewed districts.

The district has the lowest fund balance as months in reserve of all reviewed districts.

MPLH is lower than the state median and the regional peer average.

To improve MPLH, a district must increase participation levels and/or reduce labor hours. Some strategies that the program might utilize to accomplish this goal include:

1. Standardize kitchen practices and maximize participation:
 - Move to a 4-week cycle menu for breakfast and lunch; and,
 - Track participation by entrée to analyze and optimize participation.
2. Increase breakfast participation:

- Further implement alternative breakfast programs (e.g., Grab-and-Go, Second Chance Breakfast, and Breakfast in the Classroom) across all schools.
3. Gain insights into lunch program participation:
 - Survey secondary students;
 - Cover areas such as menu options, food quality, dietary restrictions, the timing of lunch, and the environment; and,
 - Use the survey results to make improvements.
 4. Improve food quality to increase participation:
 - Invest in higher quality food levels to increase participation; and,
 - Explore options to improve food quality while keeping costs low.

If the district improved breakfast and lunch participation rates by 2 to 4 percentage points, the district could see an annual increase in revenue ranging from \$21,217 to \$42,435.

Sunflower

The district's lunch participation rate, overall cost per meal, food costs per meal, food costs as a percent of revenue, MLPH, fund balance as months in reserve, and USDA commodity usage are all better than the state median.

The program's student participation rate in breakfast is lower than the state median. Currently, the district does not deploy alternative breakfast programs such as Breakfast in the Classroom, Second Chance Breakfast, and Grab-and-Go.

To improve student participation in breakfast meals, the district should consider implementing options that may increase participation rates. The district should consider the deployment of alternative breakfast programs (e.g., Grab-and-Go, Second Chance Breakfast, and Breakfast in the Classroom) across all schools. The district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school breakfast program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of breakfast, environment, and suggestions for improvement. If the district improved breakfast participation rates by 3 to 6 percentage points, the district could see an annual increase in revenue ranging from \$12,562 to \$25,124.

Tate

The district's labor costs as a percent of revenue, USDA commodity usage, MPLH, and financial reserves are all better than the state median. The program's student participation rate in breakfast and lunch meals is lower than the state median. Also, the overall cost per meal is higher than the state median. This is primarily due to food costs. The district may be trying to raise participation by improving food quality.

The district has the highest food cost per meal of all reviewed districts.

To improve the overall participation, alternative breakfast programs should be implemented or expanded. While the district currently deploys Grab-and-Go across all schools, other programs may produce better results, such as Second Chance Breakfast in middle

and high schools and Breakfast in the Classroom in elementary schools. The district could involve students in menu planning. Involving students in menu planning committees or student-led food councils can give them a sense of ownership and involvement in the program. The district could conduct taste tests and surveys to gather student feedback on meal options. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Investing in higher quality food and exploring opportunities to improve food quality while keeping costs low could be helpful in improving the food quality and increasing participation in the school meal program. If the district improved breakfast and lunch participation rates by 2 to 4 percentage points, the district could see an annual increase in revenue ranging from \$5,472 to \$10,944.

Walthall

Student participation rates for both breakfast and lunch meals were higher than the state median and regional peer average. The overall cost per meal is significantly higher than the state median and the regional peer average. It is the second highest overall cost per meal of all reviewed districts.

The district has the second highest overall meal cost of all reviewed districts.

Food and labor costs are also high. Food cost per meal is the second highest of all reviewed districts and is higher than the state median and the regional peer average. Labor cost as a percentage of revenue is also considerably higher than the state median.

MPLH is the second lowest of all districts reviewed and is lower than the state median and regional peer average. The district reported high levels of student participation; this points to MPLH being negatively affected by the number of labor hours used to produce meals. The district should review MPLH by school to identify opportunities for improvement. Upcoming retirements within the program should be considered, and positions should be analyzed to determine if they should be refilled. Aligning costs with the state median could save the annually from \$177,911 to \$367,301 annually.

Water Valley

The district's overall cost per meal, labor costs as a percent of revenue, and fund balance as months in reserve are better than the state median. However, there is an opportunity to improve breakfast and lunch participation levels, as these are slightly below the state median. MPLH is below the state median and the regional peer average.

Alternative breakfast programs such as Breakfast in the Classroom, Second Chance Breakfast, and/or Grab-and-Go should be deployed. While Grab-and-Go may be relatively easy to deploy across all schools, other programs, such as Second Chance Breakfast in middle and high schools and Breakfast in the Classroom in elementary schools, may produce better results. The district could involve students in menu planning. Involving students in menu planning committees or student-led food councils gives them a sense of ownership and involvement in the program. The district could conduct taste tests and surveys to gather student feedback on meal options. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Investing in higher quality food and exploring opportunities to improve food quality while keeping costs low could be important in improving the food quality and increasing participation in the school meal program. If the district improved breakfast and lunch participation rates by 1 to 3 percentage points, the district could see a slight annual increase in revenue ranging from \$1,445 to \$4,337.

Increasing student participation should naturally increase MPLH if the district does not add staff members as participation rates improve. To further optimize MPLH, the program should focus on reducing labor costs and increasing student participation. As retirements occur, the program can optimize labor across the district to align MPLH with the state median. Equipment updates and other supplies may be necessary to improve labor efficiencies, and the program can fund these items with their surplus fund balance.

Wayne

The district had high student participation levels in both breakfast and lunch meals; participation is significantly higher than the state median.

Overall cost per meal and food costs per meal were better than the respective state medians.

The district currently has over six months of funds in reserve, exceeding the recommended three months of reserve funds. While excess funds would typically need to be reduced or redirected, this requirement has been waived due to the COVID-19 pandemic. Program funds must be used solely for program purposes, with surplus net cash resources applied towards improving food quality and purchasing necessary supplies, services, or equipment, but generally not for construction projects.

The program used fewer USDA commodities than the state median. The district may have utilized all USDA commodities that were made available. If not, the program should consider always making full use of supplied commodities.

MPLH is higher than the state median and the regional peer average. MPLH is a program efficiency measure that is driven by the number of meals produced and the total labor hours being worked. High MPLH is evidence of productive and efficient kitchens.

West Point

The district has made full use of USDA commodities; the district has the second highest use of USDA commodities as a percent of total revenue of all reviewed districts. The district has over four months of financial reserves. However, the district has the lowest student participation for breakfast of all districts that do not contract with a third party for their meal services, and lunch participation rates are below the state median. Additionally, the overall cost per meal is higher than the state median, and MPLH is lower than the state median.

Alternative breakfast programs such as Grab-and-Go, Second Chance Breakfast, and Breakfast in the Classroom should be implemented across all schools to increase breakfast participation. Gaining insights into lunch program participation by surveying secondary students would provide valuable information on areas such as menu options, food quality, dietary restrictions, the timing of lunch, and the environment. The survey results can then be used to improve the lunch program. Investing in higher quality food and exploring options to improve food quality while keeping costs low could be helpful in increasing participation. If the district improved breakfast and lunch participation rates by 5 to 10 percentage points, the district could see an annual increase in revenue ranging from \$18,946 to \$37,893.

Increasing student participation should naturally increase MPLH if the district does not add staff members as participation rates improve. To further optimize MPLH, the program should focus on reducing labor costs and increasing student participation. As retirements occur, the program can optimize labor across the district to align MPLH with the state median. Equipment updates and other supplies may be necessary to improve labor efficiencies, and the program can fund these items with their surplus fund balance.

Aligning MPLH with peers should reduce the overall cost per meal. The district should evaluate other expenditures increasing meal costs. Approximately 35% (\$815,989) of meal costs were labeled "Other Annual Costs." If the program aligned meal costs with the state median, the program could potentially see an annual savings of \$339,698 to \$441,101.

Wilkinson

The district has the lowest overall cost per meal of all reviewed districts.

The district demonstrates student participation rates, cost per meal, financial reserves, USDA commodity usage, and MPLH that are equivalent to or better than the state median. The district tied for the highest lunch participation rates and the lowest overall cost per meal of all districts reviewed.

Yazoo County

Breakfast and lunch participation rates are below the state median. The district does not do cycle menus nor deploy any alternative breakfast programs.

Costs per meal are slightly higher than the state median and lower than the regional peer average. The high meal costs appear to be driven by labor costs. The district had higher use of USDA commodities as measured by the percentage of total revenue than the state median.

MPLH was lower than the state median and regional peer average. The district should focus on increasing student participation and reducing labor costs. The district may consider deploying a 4-week interval cycle menu to standardize kitchen practices for efficiency and to allow participation tracking by entrée. As participation is analyzed by entrée, the 4-week interval cycle menu can be adjusted to maximize participation. To increase breakfast participation, the district should also consider deploying alternative breakfast programs (e.g., Grab-and-Go, Second Chance Breakfast, and Breakfast in the Classroom). Additionally, the district should conduct a survey among secondary students to gain insight into the reasons

for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. If the district improved breakfast and lunch participation rates by 4 to 8 percentage points, the district could see an annual increase in revenue ranging from \$7,578 to \$15,157.

The district should also review the retirement eligibility of kitchen staff. As retirements occur, the program may be able to optimize labor across the district. Labor and participation should be balanced to increase MPLH to align with the state median. If the program aligns costs the state median, the program could see annual savings ranging from \$131,899 to \$160,532.

APPENDIX B

District Data Tables

District Data Tables

Attala Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	207,571
Total labor hours worked (#)	17,721
Annual revenue (\$)	\$1,076,349
Annual fund balance (\$)	\$271,526
Annual value of USDA Commodities (\$)	\$58,072
Annual food costs (\$)	\$280,450
Annual labor costs (\$)	\$397,971
Other annual costs (non-food/labor) (\$)	\$138,700
Percentage of Students Participating in Breakfast (%)	58%
Percentage of Students Participating in Lunch (%)	77%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

Canton Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	692,010
Total labor hours worked (#)	36,181
Annual revenue (\$)	\$3,304,300
Annual fund balance (\$)	\$2,460,790
Annual value of USDA Commodities (\$)	\$208,296
Annual food costs (\$)	\$901,565
Annual labor costs (\$)	\$1,066,756
Other annual costs (non-food/labor) (\$)	\$460,348
Percentage of Students Participating in Breakfast (%)	50%
Percentage of Students Participating in Lunch (%)	83%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	98%/13%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	6

Coahoma Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	262,674
Total labor hours worked (#)	16,191
Annual revenue (\$)	\$1,166,590
Annual fund balance (\$)	\$181,548
Annual value of USDA Commodities (\$)	\$78,725
Annual food costs (\$)	\$380,876
Annual labor costs (\$)	\$398,394
Other annual costs (non-food/labor) (\$)	\$99,585
Percentage of Students Participating in Breakfast (%)	78%
Percentage of Students Participating in Lunch (%)	71%

Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

Copiah Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	547,651
Total labor hours worked (#)	41,760
Annual revenue (\$)	\$2,398,498
Annual fund balance (\$)	\$2,116,020
Annual value of USDA Commodities (\$)	\$160,725
Annual food costs (\$)	\$651,307
Annual labor costs (\$)	\$554,540
Other annual costs (non-food/labor) (\$)	\$460,851
Percentage of Students Participating in Breakfast (%)	67%
Percentage of Students Participating in Lunch (%)	85%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100% (CEP)
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

George Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	686,438
Total labor hours worked (#)	60,218
Annual revenue (\$)	\$3,412,338
Annual fund balance (\$)	\$2,053,344
Annual value of USDA Commodities (\$)	\$177,746
Annual food costs (\$)	\$1,058,784
Annual labor costs (\$)	\$1,156,296
Other annual costs (non-food/labor) (\$)	\$413,031
Percentage of Students Participating in Breakfast (%)	43%
Percentage of Students Participating in Lunch (%)	57%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	55%
Number of School Days Annually (#)	169
Total Number of Kitchens (#)	8

Greenville Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	670,236
Total labor hours worked (#)	66,633
Annual revenue (\$)	\$2,912,097
Annual fund balance (\$)	\$1,607,089
Annual value of USDA Commodities (\$)	\$82,400
Annual food costs (\$)	\$769,016
Annual labor costs (\$)	\$1,258,498
Other annual costs (non-food/labor) (\$)	\$272,837

Percentage of Students Participating in Breakfast (%)	56%
Percentage of Students Participating in Lunch (%)	78%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	11

Grenada Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	555,207
Total labor hours worked (#)	45,319
Annual revenue (\$)	\$2,591,584
Annual fund balance (\$)	\$1,351,690
Annual value of USDA Commodities (\$)	\$161,482
Annual food costs (\$)	\$681,059
Annual labor costs (\$)	\$999,594
Other annual costs (non-food/labor) (\$)	\$442,559
Percentage of Students Participating in Breakfast (%)	44%
Percentage of Students Participating in Lunch (%)	55%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	74%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

Hattiesburg Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	748,764
Total labor hours worked (#)	48,313
Annual revenue (\$)	\$3,800,530
Annual fund balance (\$)	\$2,148,454
Annual value of USDA Commodities (\$)	\$263,375
Annual food costs (\$)	\$1,169,576
Annual labor costs (\$)	\$1,290,024
Other annual costs (non-food/labor) (\$)	\$477,612
Percentage of Students Participating in Breakfast (%)	48%
Percentage of Students Participating in Lunch (%)	81%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	97%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	8

Hollandale Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	122,503
Total labor hours worked (#)	9,555
Annual revenue (\$)	\$779,282
Annual fund balance (\$)	\$315,472
Annual value of USDA Commodities (\$)	\$28,661
Annual food costs (\$)	\$184,273

Annual labor costs (\$)	\$179,098
Other annual costs (non-food/labor) (\$)	\$71,778
Percentage of Students Participating in Breakfast (%)	100%
Percentage of Students Participating in Lunch (%)	100%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	1

Holmes Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	425,550
Total labor hours worked (#)	45,930
Annual revenue (\$)	\$3,369,476
Annual fund balance (\$)	\$2,168,494
Annual value of USDA Commodities (\$)	\$184,817
Annual food costs (\$)	\$594,210
Annual labor costs (\$)	\$996,722
Other annual costs (non-food/labor) (\$)	\$0
Percentage of Students Participating in Breakfast (%)	39%
Percentage of Students Participating in Lunch (%)	61%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	6

Louisville Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	597,423
Total labor hours worked (#)	45,136
Annual revenue (\$)	\$2,846,911
Annual fund balance (\$)	\$1,596,249
Annual value of USDA Commodities (\$)	\$185,350
Annual food costs (\$)	\$845,602
Annual labor costs (\$)	\$1,005,897
Other annual costs (non-food/labor) (\$)	\$419,178
Percentage of Students Participating in Breakfast (%)	95%
Percentage of Students Participating in Lunch (%)	98%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	6

Madison Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	1,795,431
Total labor hours worked (#)	Not Provided
Annual revenue (\$)	\$8,724,188
Annual fund balance (\$)	\$1,722,448

Annual credited USDA Commodities per FMSC (\$)	\$490,852
Annual food costs (\$)	Not Provided
Cost per Meal as billed by FMSC (\$)	\$3.26
Annual labor costs (\$)	\$1,157,138
Other annual costs (non-food/labor) (\$)	Not Provided
Percentage of Students Participating in Breakfast (%)	17%
Percentage of Students Participating in Lunch (%)	65%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	26%
Number of Meal Service Days Annually (#)	178
Total Number of Kitchens (#)	22

McComb Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	422,589
Total labor hours worked (#)	25,211
Annual revenue (\$)	\$2,112,463
Annual fund balance (\$)	\$1,372,267
Annual value of USDA Commodities (\$)	\$167,016
Annual food costs (\$)	\$639,520
Annual labor costs (\$)	\$708,968
Other annual costs (non-food/labor) (\$)	\$262,356
Percentage of Students Participating in Breakfast (%)	53%
Percentage of Students Participating in Lunch (%)	88%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	6

Moss Point Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	326,720
Total labor hours worked (#)	34,160
Annual revenue (\$)	\$1,715,528
Annual fund balance (\$)	\$392,377
Annual value of USDA Commodities (\$)	\$36,938
Annual food costs (\$)	\$480,845
Annual labor costs (\$)	\$654,803
Other annual costs (non-food/labor) (\$)	\$33,519
Percentage of Students Participating in Breakfast (%)	58%
Percentage of Students Participating in Lunch (%)	76%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

Natchez-Adams Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	587,785

Total labor hours worked (#)	30,400
Annual revenue (\$)	\$3,442,386
Annual fund balance (\$)	\$719,754
Annual value of USDA Commodities (\$)	\$27,416
Annual food costs (\$)	\$1,111,327
Annual labor costs (\$)	\$1,538,800
Other annual costs (non-food/labor) (\$)	\$0
Percentage of Students Participating in Breakfast (%)	58%
Percentage of Students Participating in Lunch (%)	83%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	5

North Panola Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	177,999
Total labor hours worked (#)	21,759
Annual revenue (\$)	\$1,405,806
Annual fund balance (\$)	\$993,149
Annual value of USDA Commodities (\$)	\$93,095
Annual food costs (\$)	\$267,664
Annual labor costs (\$)	\$234,498
Other annual costs (non-food/labor) (\$)	\$46,586
Percentage of Students Participating in Breakfast (%)	86%
Percentage of Students Participating in Lunch (%)	97%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	3

Noxubee Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	290,932
Total labor hours worked (#)	27,022
Annual revenue (\$)	\$1,437,548
Annual fund balance (\$)	\$887,225
Annual value of USDA Commodities (\$)	\$89,843
Annual food costs (\$)	\$439,226
Annual labor costs (\$)	\$499,110
Other annual costs (non-food/labor) (\$)	\$203,813
Percentage of Students Participating in Breakfast (%)	56%
Percentage of Students Participating in Lunch (%)	78%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

Okolona Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	121,487
Total labor hours worked (#)	7,680
Annual revenue (\$)	\$518,454
Annual fund balance (\$)	\$77,331
Annual value of USDA Commodities (\$)	\$50,282
Annual food costs (\$)	\$132,892
Annual labor costs (\$)	\$171,959
Other annual costs (non-food/labor) (\$)	\$85,989
Percentage of Students Participating in Breakfast (%)	48%
Percentage of Students Participating in Lunch (%)	73%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	187
Total Number of Kitchens (#)	2

Oxford Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	607,921
Total labor hours worked (#)	32,137
Annual revenue (\$)	\$2,667,319
Annual fund balance (\$)	\$1,419,994
Annual value of USDA Commodities (\$)	\$138,438
Annual food costs (\$)	\$981,458
Annual labor costs (\$)	\$592,204
Other annual costs (non-food/labor) (\$)	\$506,063
Percentage of Students Participating in Breakfast (%)	44%
Percentage of Students Participating in Lunch (%)	53%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	6

Pass Christian Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	338,372
Total labor hours worked (#)	20,547
Annual revenue (\$)	\$1,603,681
Annual fund balance (\$)	\$646,946
Annual value of USDA Commodities (\$)	\$94,431
Annual food costs (\$)	\$533,662
Annual labor costs (\$)	\$582,628
Other annual costs (non-food/labor) (\$)	\$108,822
Percentage of Students Participating in Breakfast (%)	41%
Percentage of Students Participating in Lunch (%)	65%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180

Total Number of Kitchens (#)	3
------------------------------	---

Perry Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	184,284
Total labor hours worked (#)	14,091
Annual revenue (\$)	\$931,493
Annual fund balance (\$)	\$469,219
Annual value of USDA Commodities (\$)	\$49,544
Annual food costs (\$)	\$253,577
Annual labor costs (\$)	\$313,762
Other annual costs (non-food/labor) (\$)	\$84,862
Percentage of Students Participating in Breakfast (%)	46%
Percentage of Students Participating in Lunch (%)	69%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	64%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

Simpson Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	561,074
Total labor hours worked (#)	51,007
Annual revenue (\$)	\$5,418,552
Annual fund balance (\$)	\$960,314
Annual value of USDA Commodities (\$)	\$202,948
Annual food costs (\$)	\$489,503
Annual labor costs (\$)	\$1,285,136
Other annual costs (non-food/labor) (\$)	\$3,164,763
Percentage of Students Participating in Breakfast (%)	43%
Percentage of Students Participating in Lunch (%)	68%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	65%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	7

Sunflower Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	772,731
Total labor hours worked (#)	56,787
Annual revenue (\$)	\$2,844,235
Annual fund balance (\$)	\$1,425,855
Annual value of USDA Commodities (\$)	\$180,068
Annual food costs (\$)	\$740,680
Annual labor costs (\$)	\$999,268
Other annual costs (non-food/labor) (\$)	\$747,661
Percentage of Students Participating in Breakfast (%)	46%
Percentage of Students Participating in Lunch (%)	92%

Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	12

Tate Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	348,678
Total labor hours worked (#)	24,461
Annual revenue (\$)	\$1,888,198
Annual fund balance (\$)	\$1,160,139
Annual value of USDA Commodities (\$)	\$139,466
Annual food costs (\$)	\$773,194
Annual labor costs (\$)	\$512,536
Other annual costs (non-food/labor) (\$)	\$139,466
Percentage of Students Participating in Breakfast (%)	47%
Percentage of Students Participating in Lunch (%)	76%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	43%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

Walthall Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	294,037
Total labor hours worked (#)	32,254
Annual revenue (\$)	\$1,595,438
Annual fund balance (\$)	\$502,557
Annual value of USDA Commodities (\$)	\$86,658
Annual food costs (\$)	\$585,613
Annual labor costs (\$)	\$611,679
Other annual costs (non-food/labor) (\$)	\$264,749
Percentage of Students Participating in Breakfast (%)	83%
Percentage of Students Participating in Lunch (%)	92%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	81%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	5

Water Valley Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	179,934
Total labor hours worked (#)	14,400
Annual revenue (\$)	\$862,548
Annual fund balance (\$)	\$325,808
Annual value of USDA Commodities (\$)	\$41,175
Annual food costs (\$)	\$266,513
Annual labor costs (\$)	\$262,077
Other annual costs (non-food/labor) (\$)	\$100,065

Percentage of Students Participating in Breakfast (%)	52%
Percentage of Students Participating in Lunch (%)	74%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	2

Wayne Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	657,091
Total labor hours worked (#)	44,634
Annual revenue (\$)	\$3,089,557
Annual fund balance (\$)	\$1,317,715
Annual value of USDA Commodities (\$)	\$168,012
Annual food costs (\$)	\$892,471
Annual labor costs (\$)	\$1,079,927
Other annual costs (non-food/labor) (\$)	\$213,909
Percentage of Students Participating in Breakfast (%)	70%
Percentage of Students Participating in Lunch (%)	84%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	6

West Point Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	507,013
Total labor hours worked (#)	43,213
Annual revenue (\$)	\$2,734,434
Annual fund balance (\$)	\$985,227
Annual value of USDA Commodities (\$)	\$208,203
Annual food costs (\$)	\$555,012
Annual labor costs (\$)	\$914,991
Other annual costs (non-food/labor) (\$)	\$815,989
Percentage of Students Participating in Breakfast (%)	38%
Percentage of Students Participating in Lunch (%)	71%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	6

Wilkinson Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	235,620
Total labor hours worked (#)	15,332
Annual revenue (\$)	\$1,084,094
Annual fund balance (\$)	\$393,239
Annual value of USDA Commodities (\$)	\$79,730
Annual food costs (\$)	\$348,215

Annual labor costs (\$)	\$239,799
Other annual costs (non-food/labor) (\$)	\$44,305
Percentage of Students Participating in Breakfast (%)	67%
Percentage of Students Participating in Lunch (%)	100%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	3

Yazoo County Child Nutrition Data	
Data	2021-2022
Total Meal Equivalents (MEQ) served annually (#)	258,923
Total labor hours worked (#)	23,046
Annual revenue (\$)	\$1,345,913
Annual fund balance (\$)	\$264,826
Annual value of USDA Commodities (\$)	\$84,882
Annual food costs (\$)	\$356,495
Annual labor costs (\$)	\$553,067
Other annual costs (non-food/labor) (\$)	\$39,666
Percentage of Students Participating in Breakfast (%)	45%
Percentage of Students Participating in Lunch (%)	70%
Percentage of Students Participating in Free and Reduced Lunch Program (%)	100%
Number of School Days Annually (#)	180
Total Number of Kitchens (#)	4

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