

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

A Report to the Mississippi Legislature

Report #703 – Volume I

August 13, 2024



PEER Committee

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Becky Currie, Vice-Chair
Kevin Felsher, Secretary

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

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

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

August 13, 2024

Representatives

Becky Currie

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Honorable Tate Reeves, Governor

Honorable Delbert Hosemann, Lieutenant Governor

Honorable Jason White, Speaker of the House

Members of the Mississippi State Legislature

On August 13, 2024, the PEER Committee authorized release of the report titled *Analysis of Finance and Supply Chain Programs and Expenses in 50 Mississippi School Districts: A FY 2023 Comparative Review*.

Senators

Charles Younger

Chair

Kevin Blackwell

John Horhn

Dean Kirby

Chad McMahan

John Polk

Robin Robinson

A handwritten signature in cursive script that reads "Charles A. Younger". The signature is written in black ink on a light-colored background with a faint dotted pattern.

Senator Charles Younger, Chair

Executive Director

James F. (Ted) Booth

This report does not recommend increased funding or additional staff.

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CONCLUSION: A review of the finance and supply chain programs for 50 Mississippi school districts in FY 2023 showed opportunities for districts to strengthen their programs and increase efficiency. For example, nine reporting districts lacked a formal strategic plan, and 15 districts did not provide monthly financial status reports to district and department administrators. There was also wide variance in the performance of districts in key areas such as payroll processing costs and accounts payable department costs, suggesting that districts have room for improvement. As a whole, reporting districts performed favorably compared to regional and national peers in certain areas (e.g., accuracy of payroll processing), while districts underperformed peers in other areas (e.g., time to process invoices).



BACKGROUND

In FY 2024, PEER received funding to contract with GlimpseK12 (an education technology company headquartered in Huntsville, Alabama) to conduct a comparative review of 50 school districts. This report focuses on one of seven areas of review—finance and supply chain (Volume I). Other non-instructional reports include:

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

KEY FINDINGS

- **Of 47 districts reporting FY 2023 data, nine districts (19%) did not have a formal strategic plan.**
Strategic planning is crucial for managing district resources.
- **Of 46 districts reporting FY 2023 data, 15 districts (33%) did not provide monthly financial status reports to district and department administrators.**
Sharing financial information monthly promotes transparency, accountability, and informed decision-making.
- **COVID-19 relief funds impacted district budgets in FY 2023 and impacted districts' abilities to achieve precision in their revenue and expenditure projections.**
Despite this, reporting districts performed better than regional peers in their projections.
- **As a whole, reporting districts performed better than regional peers in the accuracy of paycheck processing and had less costs associated with worker's compensation.**
- **There was wide variation in districts' performance on key indicators in the area of finance, suggesting that many districts have room for improvement.**
 - Payroll department costs per \$100,000 of payroll ranged from \$121 in Jackson County to \$790 in Winona-Montgomery.
 - In reporting the number of FTEs responsible for payroll processing, some districts might not have considered employees' involvement in other roles, or districts might have estimated FTEs. In these instances, the cost calculations could be inaccurate. District should accurately capture these costs.
 - Paychecks processed per payroll department FTE per month ranged from 153 in Lawrence to 1,122 in Itawamba.
 - The reporting districts' 351 median figure for paychecks processed per payroll department FTE per month is below the regional peer average of 470 and well below the national peer range of 1,048 to 2,498, suggesting opportunities for improvement in payroll administrative costs.

Performance on Key Indicators for Supply Chain Management

- There was wide variation in reporting districts' performance on key indicators in the area of supply chain management. In some cases, reporting districts underperformed regional and national peers, suggesting that many districts have room for improvement.
 - Accounts payable department cost per \$100,000 of revenue ranged from \$48 in Lowndes to \$726 in Baldwin, which is over 12 times the upper end of the national peer range of \$57.
 - As a whole, reporting districts took longer to process an invoice (24 days on average) than regional and national peers.
 - As a whole, reporting districts processed a lower number of invoices per accounts payable department FTE than regional and national peers.

Issues with Data

Some districts were unable or failed to provide critical information needed to assess their performance on key indicators. For example, seven districts failed to provide payroll department costs. Further, East Tallahatchie, Hazlehurst, Newton Municipal, and Pontotoc City failed to provide data for any performance indicators in this report. This lack of information inhibited this review and inhibits a district's ability to effectively manage its finance and supply chain programs.

Cost Savings

Based on FY 2023 data reported, 30 districts could realize annual projected potential savings of up to **\$964,862** by reducing payroll costs and worker's compensation costs and savings of up to **\$503,825** by reducing accounts payable costs.

See Exhibit 23 on page 51 for a summary of potential cost savings in reporting districts.

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

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS

1. In FY 2025, each district superintendent, in consultation with the district's finance and supply chain personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost-savings. Such recommendations include but are not limited to:
 - a. Achieving more precise estimates of revenues and expenditures;
 - b. Providing monthly financial status reports to district administration and department leaders;
 - c. Creating and updating a formal strategic plan that incorporates goals, objectives, and action steps;
 - d. Accurately calculating payroll processing costs;
 - e. Reducing workers' compensation costs (e.g., via safety training and risk assessments);
 - f. Adopting and tracking competitive procurements; and,
 - g. Assessing the viability of utilizing purchasing cards (i.e., p-cards).
2. For districts that were unable to provide certain information during this review pertaining to their finance or supply chain programs (or provided questionable data), relevant district personnel should begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide an annual report to the district superintendent regarding the status of the finance and supply chain programs using the measures included in this review.

Analysis of Finance and Supply Chain Programs and Expenses in 50 School Districts: A FY 2023 Comparative Review

Restrictions

For this comparative review, GlimpseK12 selected 50 Mississippi school districts that reflect varying sizes (based on student enrollments), geographic regions, and accountability ratings across the state.¹ See Appendix A on page 59 for a list of the districts included in this review. This review is a continuation of GlimpseK12's work in 2023, in which GlimpseK12 reviewed data for 30 school districts in Mississippi (see PEER report #690a).

GlimpseK12 provided this report to the PEER Committee based on data and extrapolated information provided by the school districts for school year 2022-2023. GlimpseK12 did not independently verify the data or information provided by the districts or their programs. If the districts choose to provide additional data or information, 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 GlimpseK12. 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 GlimpseK12.

¹The Mississippi Statewide Accountability System assigns a performance rating of A, B, C, D, or F to each school district based on established criteria regarding student achievement, student growth, graduation rate, and participation rate.

Introduction

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

As a companion to *Instructional Analysis of 50 Mississippi School Districts: A FY 2023 Comparative Review (PEER Report #702)*, this report is one of a series of six reports that provide decisionmakers with FY 2023 comparative data regarding selected Mississippi school districts' key non-instructional programs and associated costs (i.e., human resources [HR], transportation, operations, nutrition, information technology, and finance). Of 138² traditional public school districts in Mississippi, GlimpseK12 selected 50³ districts with a range of characteristics, including geographic location, enrollment, and grades based on the statewide accountability system to provide FY 2023 data on their finance and supply chain functions. Appendix A, page 59, lists the 50 school districts that were included in this review. Appendix B, page 61, provides FY 2023 finance and supply chain information by district.

This report presents data reported by school districts regarding benchmarks (e.g., development of a formal strategic plan) and performance indicators (e.g., payroll department costs per \$100,000 of payroll). Appendix C, page 64, provides FY 2023 finance and supply chain benchmark data and performance indicators for the districts reporting. This report also provides some regional and national averages as a basis for comparison.

School district administrators should use this information to determine areas for improvement and to make informed decisions regarding their districts' finance and supply chain programs.

² Does not include public charter school districts.

³ Although 50 districts were selected for this review, only 49 districts provided the requested information (i.e., benchmark data and performance data), either in part or in full. Pontotoc City failed to provide any benchmark or performance indicator data for this review.

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

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

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

47 of the 50 districts reviewed provided benchmark information pertaining to strategic planning.⁴

46 of the 50 districts reviewed provided benchmark information pertaining to financial reporting.⁵

Development of a Formal Strategic Plan

Of the 47 school districts reporting FY 2023 benchmark data pertaining to strategic planning, nine (19%) did not have a current formal strategic plan. Such plans are essential for districts in achieving their long-term goals.

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

Of the 47 districts reporting FY 2023 benchmark data pertaining to strategic planning, nine (19%) did not have a current formal strategic plan. These districts were Alcorn, Biloxi, East Tallahatchie, Hancock, Itawamba, Jackson County, Lafayette, Stone, and Vicksburg-Warren.

Monthly Reporting of District Financial Information to Leaders

Of the 46 school districts reporting FY 2023 benchmark data pertaining to reporting of financial information, 15 (33%) did not provide monthly financial status reports to functional department leaders. Without this information, department leaders may not have had the information they needed to make informed decisions.

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

⁴ The operations departments at the following districts did not provide benchmark data pertaining to strategic planning: Picayune, Pontotoc City, and South Panola.

⁵ The operations departments at the following districts did not provide benchmark data pertaining to financial reporting: Bay St. Louis-Waveland, Picayune, Pontotoc City, and South Panola.

Of the 46 districts reporting FY 2023 benchmark data pertaining to reporting of financial information, 15 (33%) did not provide monthly financial status reports to functional department leaders, which limited the information they had to make informed decisions. Of the 15 that did not provide monthly reports, three districts provide reports over a longer period of time (i.e., quarterly or annually) and seven districts reported that leaders have access to financial information at any given time. The remaining five districts provide financial reports to leaders upon request.

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

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

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

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

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

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

46 of the 50 districts reviewed provided the above-listed performance data for FY 2023, either in full or in part.⁶

⁶ The finance and supply chain departments at East Tallahatchie, Hazlehurst, Newton Municipal, and Pontotoc City failed to provide performance indicator data.

Debt Service Costs as a Percentage of District Revenue

For the 41 districts reporting debt for FY 2023, the 0.7% median of debt service as a percentage of district revenue was below the regional peer average of 3.4% and the national peer range of 4.1% to 8.9%. Thus overall, districts in this cohort had less debt service costs as a percentage of district revenue than did regional and national peers.

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

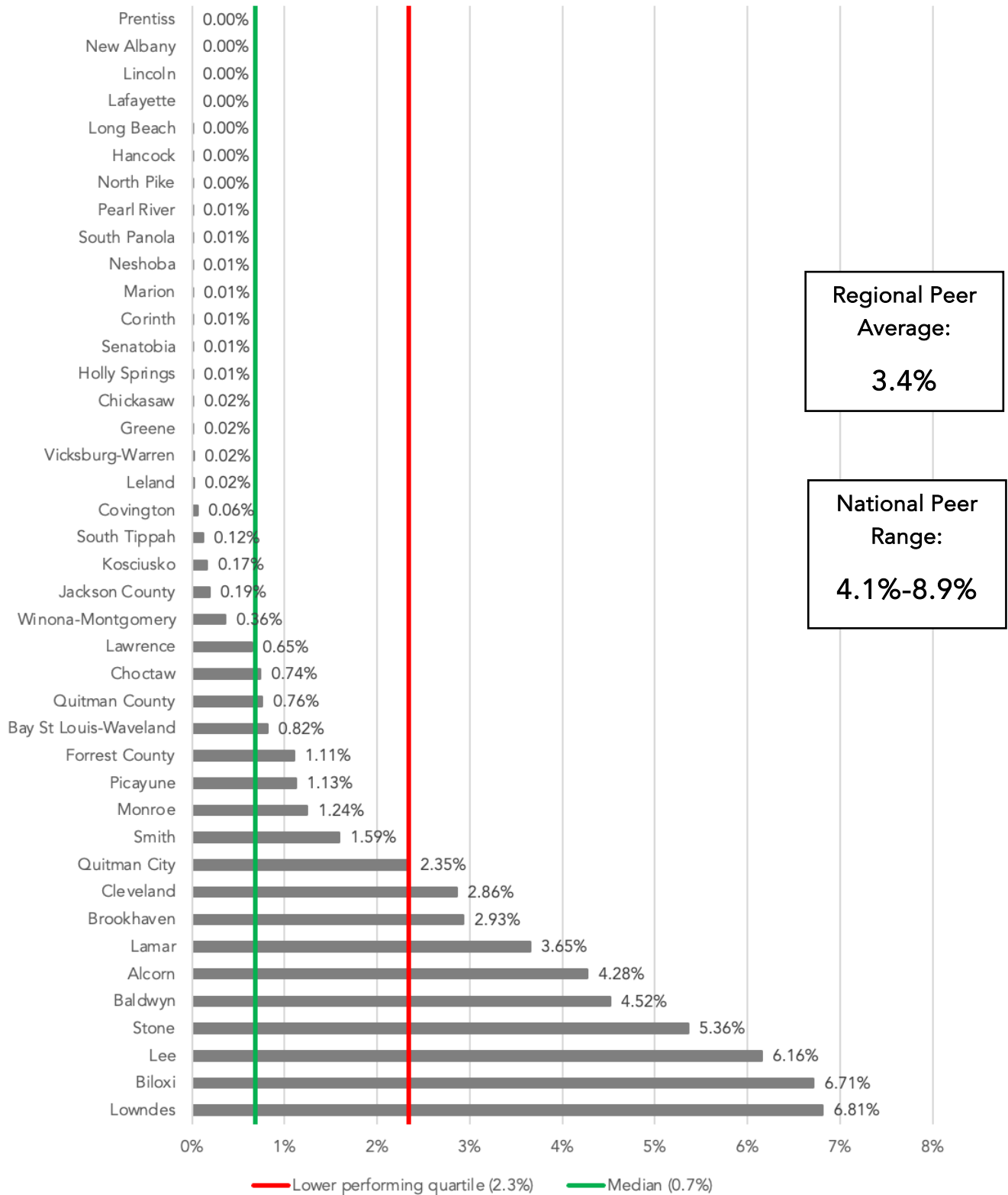
The information in Exhibit 1, page 7, is impacted by a district's type of debt, short-term or long-term, and whether the short-term debt was repaid prior to the end of FY 2023 or whether long-term debt was refinanced during FY 2023. For example, a district that received a short-term loan that was repaid during FY 2023 will have a higher debt service percentage with the same amount of long-term debt and revenue but that did not refinance that debt during FY 2023.

Exhibit 1 includes districts that reported debt service but no debt service costs, such as Lafayette (0%) that reported \$1.2 million in debt but zero debt service costs. The exhibit also includes districts that reported debt, but very low debt service costs, such as Hancock (0%) that reported \$3.6 million in debt and \$1,500 in debt service costs. These situations indicate the debt is likely recent and repayment did not start during FY 2023 and only fees, if any, associated with the debt were incurred.

Exhibit 1 includes districts that either repaid or refinanced debt during the year as evidenced by debt service amounts higher than debt principal at the end of FY 2023. For example, Lowndes (6.8%) reported the highest debt service costs as a percentage of revenue and approximately \$5.8 million in debt principal at the end of FY 2023 and approximately \$7.6 million in debt service costs during the fiscal year. Biloxi (6.7%) reported the second highest debt service costs as a percentage of revenue, with approximately \$4 million in debt principal at the end of FY 2023 and \$6 million in debt service costs during the fiscal year. These figures indicate that the districts repaid or refinanced the debt during FY 2023 and that the debt service cost include the repaid or refinanced principal.

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

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



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

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

Ending Fund Balance as a Percentage of Operating Expenses

For districts reporting FY 2023 key performance indicators in finance, the 32% median fund balance as a percentage of operating expenses was below the regional peer average of 39% and above the 29% upper range of national peers. Thus overall, districts in this cohort had lower fund balances as a percentage of operating expenses than regional peers, but higher than those of national peers.

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

As shown in Exhibit 2, page 9, districts' total fund balance as a percentage of operating expenses ranged from Corinth (0.1%) reporting approximately \$24,000 ending fund balance and expenses of approximately \$30 million to Lincoln (96%) reporting approximately \$37 million ending fund balance and expenses of approximately \$38.5 million.

For districts reporting FY 2023 key performance indicators in finance, the 32% median fund balance as a percentage of operating expenses was below the regional peer average of 39% and above the 29% upper range of national peers.

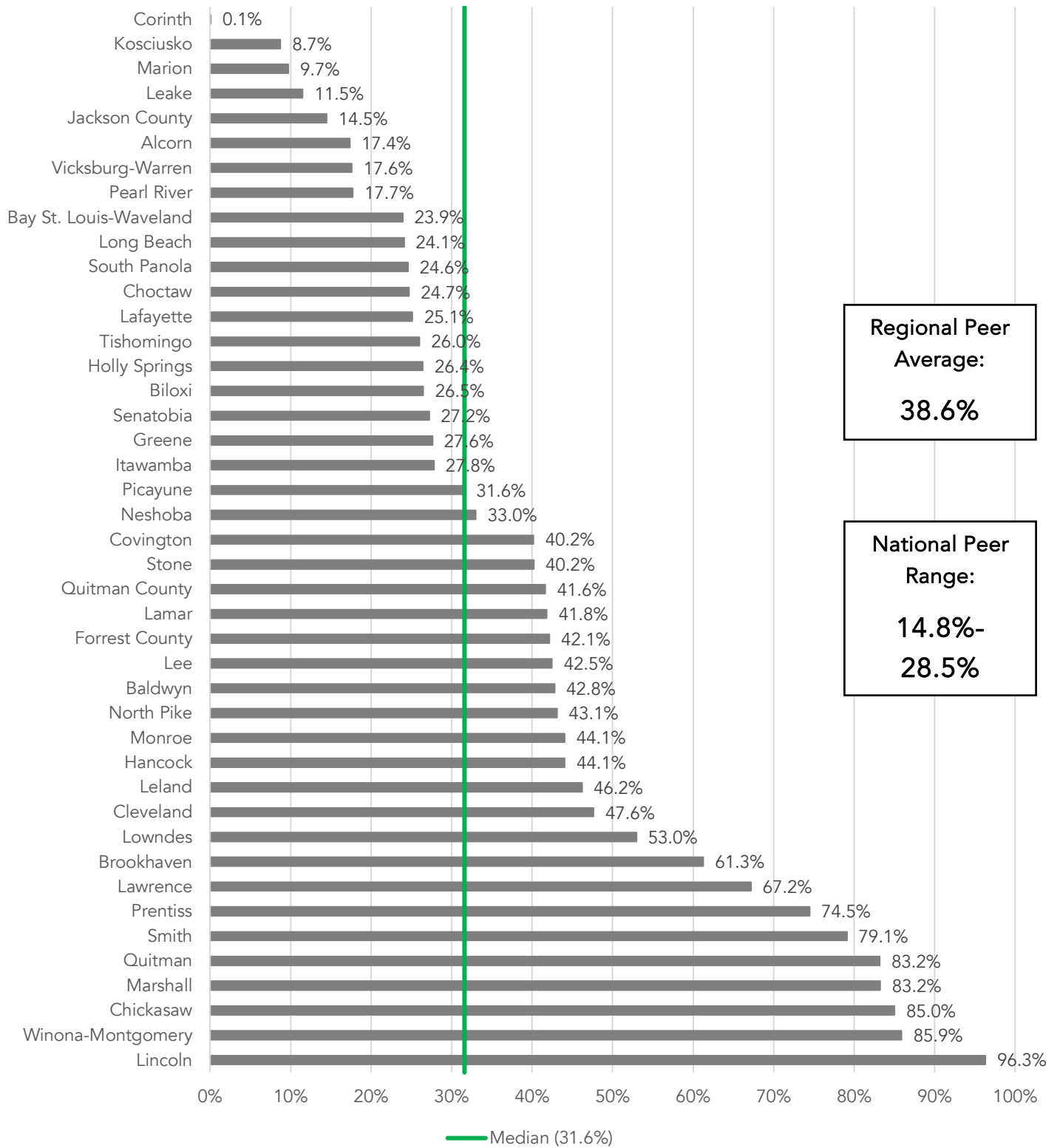
Some districts' ending balances may be elevated due to federal funding received in response to the COVID-19 pandemic. In March 2021, Congress passed the American Rescue Plan (ARP) Act. As part of ARP, the Elementary and Secondary School Emergency Relief (ESSER) Fund allocated \$122 billion in funding to local educational agencies (LEA)--i.e., school districts, both public and private, throughout the United States. Under ESSER, LEAs in Mississippi received approximately \$1.6 billion and must commit the funds by September 30, 2024,⁷ for ESSER-allowed purposes such as addressing learning loss, improving indoor air quality, and purchasing technology, such as hardware and software, to improve educational interaction between students and instructors.⁸ If ESSER funds are committed by September 30, 2024, LEAs can expend the funds through December 2024 and if an extension is granted by the U. S. Department of Education, the funds can be expended through March 2026.⁹ As ESSER funds are expended, ending fund balances should decrease to near historical levels. Therefore, stakeholders should refrain from drawing conclusions about a district's financial operations based solely on Exhibit 2.

⁷ <https://www.mdek12.org/OFP/ARP-ESSER>

⁸ https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf

⁹ <https://www.cbpp.org/research/state-budget-and-tax/expiration-of-federal-k-12-emergency-funds-could-pose-challenges-for>

Exhibit 2: Ending Fund Balance as a Percentage of Operating Expenses for FY 2023



The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hazlehurst, Newton Municipal, Pontotoc City, and South Tippah data were not provided. New Albany and Philadelphia data were unable to be clarified. Corinth data appears questionable.

Adopted Budget as a Percentage of Actual Expenses

For districts reporting FY 2023 key performance indicators in finance, the 110% median of adopted budget as a percentage of actual expenses was below the 117% average reported by regional peers and near the top of the 82% to 112% range of national peers. Thus overall, districts' budgeting as a percentage of actual expenses compares favorably to that of regional peers but could be closer compared to national peers.

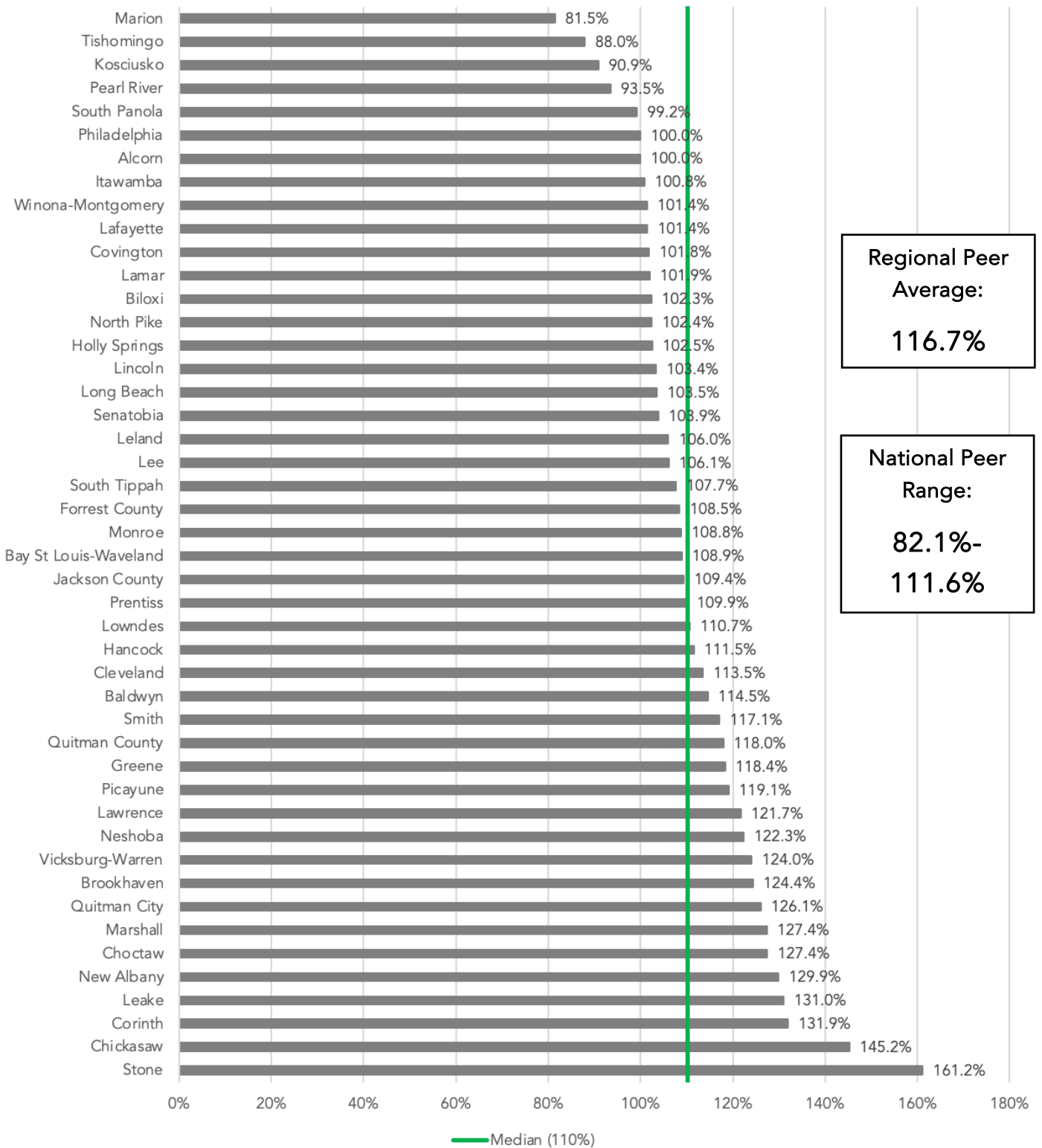
This measure evaluates the efficiency of spending within K-12 school districts by comparing actual expenses to the initially approved general fund budgeted expenses amount.

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

As shown in Exhibit 3, page 11, for districts reporting FY 2023 key performance indicators in finance, the 110% median of adopted budget as a percentage of actual expenses was below the 117% average reported by regional peers and near the top of the 82% to 112% range of national peers. The lowest percentage of the adopted budget to actual expenses was 81.5% in Marion. That district's adopted budget's expenses were approximately \$34.2 million compared to actual expenses of approximately \$42 million. The district's final budget was equal to actual expenses. The highest percentage of the adopted budget to actual expenses was 161.2% in Stone. That district's budgeted expenses were approximately \$60.1 million and actual expenses were approximately \$38.6 million.

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

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



The median in this exhibit represents the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hazlehurst, Newton Municipal, and Pontotoc City data were not provided.

Final Budget as a Percentage of Actual Expenses

For FY 2023 for districts reporting key performance indicators in finance, the 101% median of the final budget as a percentage of actual expenses was below the regional peer average of 115% and within the national peer range of 86% to 112%. Thus overall, final budgets for districts in this cohort were closer to actual expenses than were those of regional peers.

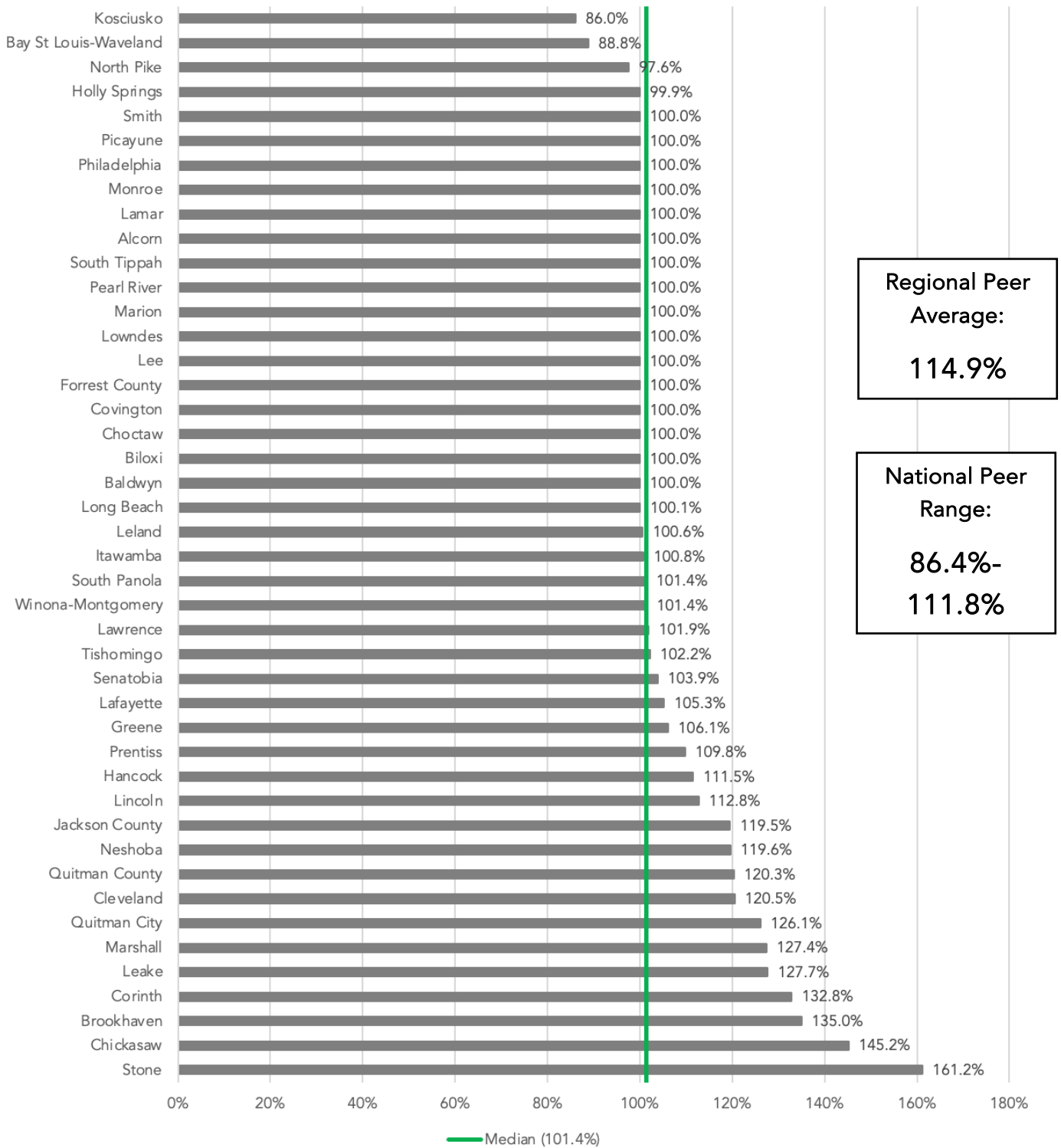
This measure evaluates the efficiency of spending within districts by comparing their expenses to the final approved general fund budgets.

As shown in Exhibit 4, page 13, for FY 2023 for districts reporting key performance indicators in finance, the 101% median of the final budget as a percentage of actual expenses was below the regional peer average of 115% and within the national peer range of 86% to 112%. Kosciusko (86%) reported the lowest final budget as a percent of actual expenses, with approximately \$30 million final budgeted expenses and approximately \$34.8 million in actual expenses. Interestingly, the district's adopted budget for expenses (approximately \$31.7 million) was closer to actual expenses than the final budget.

Seven districts (Chickasaw, Hancock, Itawamba, Marshall, Quitman, Stone, and Winona-Montgomery) did not make any changes between the adopted budgets and the final budgets. Therefore, these districts' final budgets as a percent of actual expenses and adopted budgets as a percentage of actual expenses were the same.

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

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



The median in this exhibit represents the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hazlehurst, Newton Municipal, Pontotoc City, and Vicksburg-Warren data were not provided.

Final Budget as a Percentage of Actual Revenue

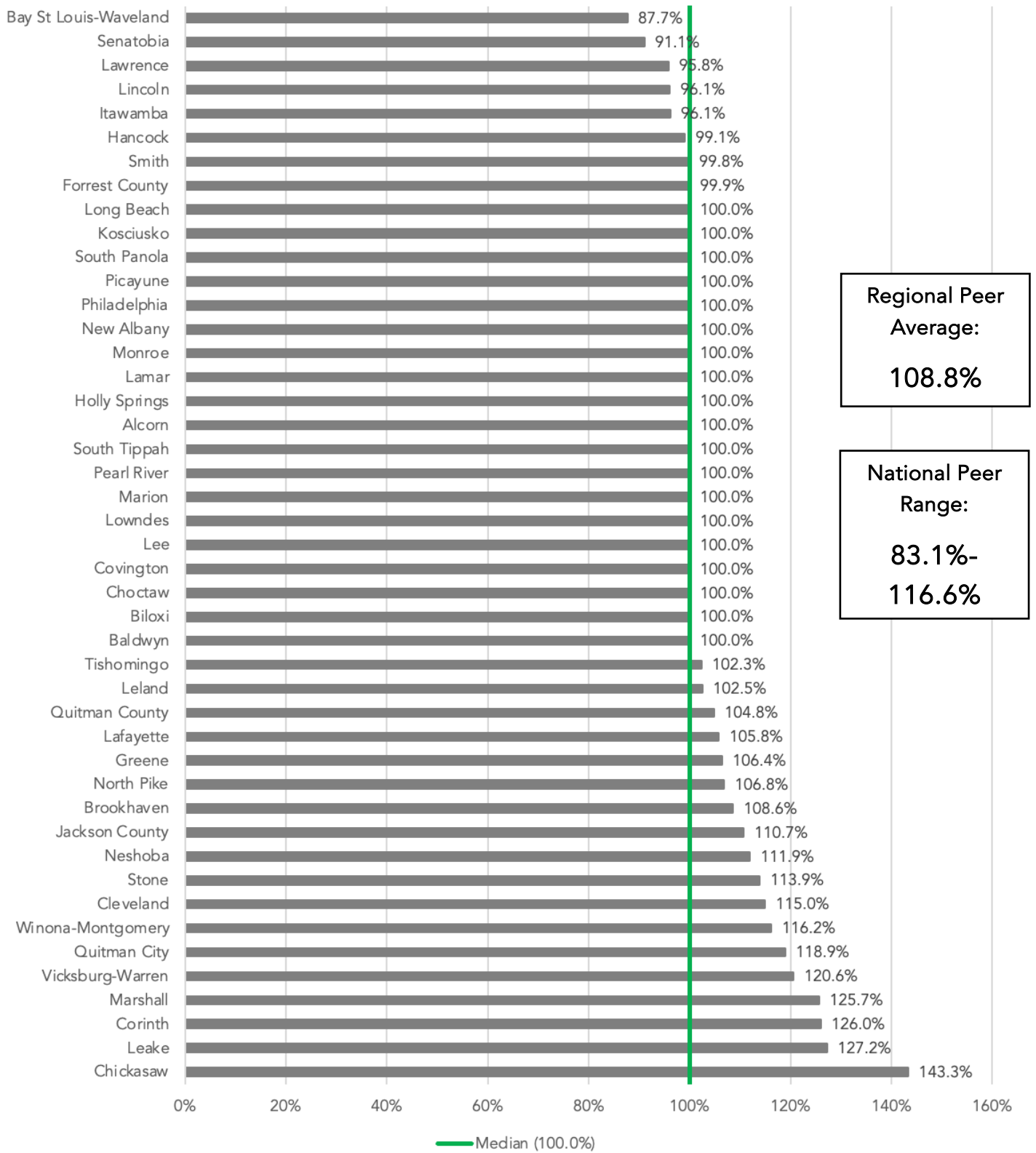
For FY 2023 for districts reporting key performance indicators in finance, the 100% median of final budget was below the regional peer average of 109% and near the midpoint of the national peer range of 83% to 117%. Thus overall, for reporting districts for FY 2023, the final budgets were closer to actual revenues those of than regional peers.

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

As shown in Exhibit 5, page 15, for FY 2023 for districts reporting key performance indicators in finance, the 100% median of final budget was below the regional peer average of 109% and near the midpoint of the national peer range of 83% to 117%. Bay St. Louis-Waveland (88%) reported the lowest final budget as a percentage of actual revenues with final budgeted revenue of approximately \$28 million compared to actual revenue of approximately \$31.9 million. Chickasaw County (143%) reported the highest final budget as a percentage of actual revenues with final budgeted revenue of approximately \$39.7 million compared to actual revenue of approximately \$27.7 million.

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

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



The median in this exhibit represents the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hazlehurst, Newton Municipal, Pontotoc City, and Prentiss data were not provided.

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

For FY 2023 for districts reporting key performance indicators in finance, the 351 median paychecks processed per payroll staff FTE per month was below the regional peer average of 470 and well below the national peer range of 1,048 to 2,498 per payroll staff FTE per month.

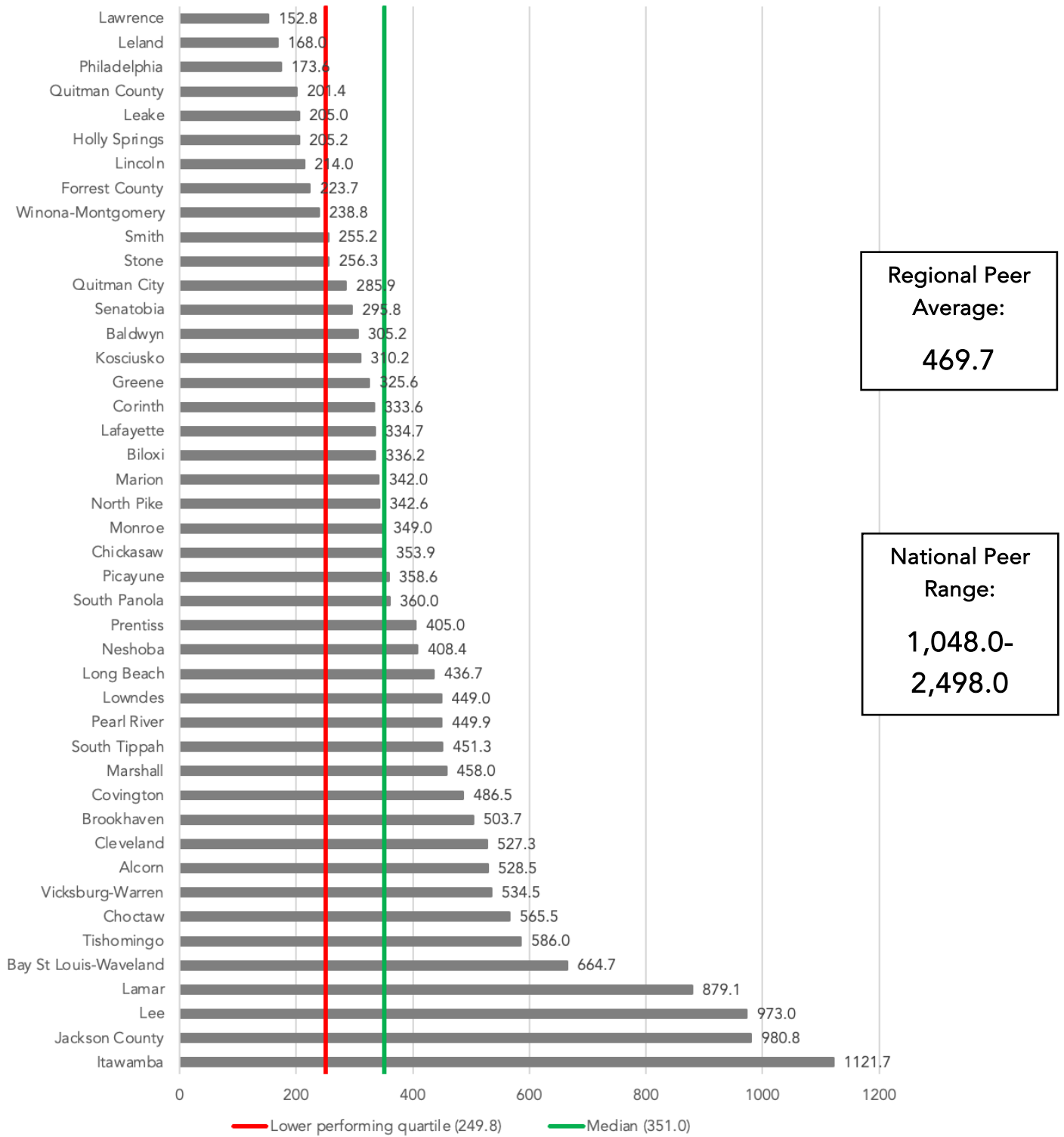
This measure shows the processing rates within a school district's payroll department, which can impact costs. Lower rates may result from manual processing due to limited automation, high error rates, or frequent off-cycle paychecks.¹⁰ Conversely, higher rates indicate increased automation and a competent staff, leading to cost savings through streamlined processes and improved accuracy.

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

As shown in Exhibit 6, page 17, for FY 2023 for districts reporting key performance indicators in finance, the 351 median paychecks processed per payroll staff FTE per month was below the regional peer average of 470 and well below the national peer range of 1,048 to 2,498 per payroll staff FTE per month. Paychecks processed per payroll department FTE per month ranged from 153 in Lawrence to 1,122 in Itawamba. Twelve districts reported processing more paychecks per payroll staff FTE per month than the regional peer average of 470 and only one of those districts, Lawrence, reported processing a number of paychecks per payroll staff FTE per month that would fall in the national peer range of 1,048 to 2,498 (1,122). Based on this information, districts in this cohort have an opportunity to improve the efficiency of processing paychecks that may result in lower payroll administrative costs.

¹⁰ *Off-cycle paychecks* are checks issued to employees outside of their regular pay cycle, typically due to missing or incorrect pay on a regularly scheduled paycheck.

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



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hancock, Hazlehurst, Newton Municipal, and Pontotoc City data were not provided. New Albany data was unable to be clarified.

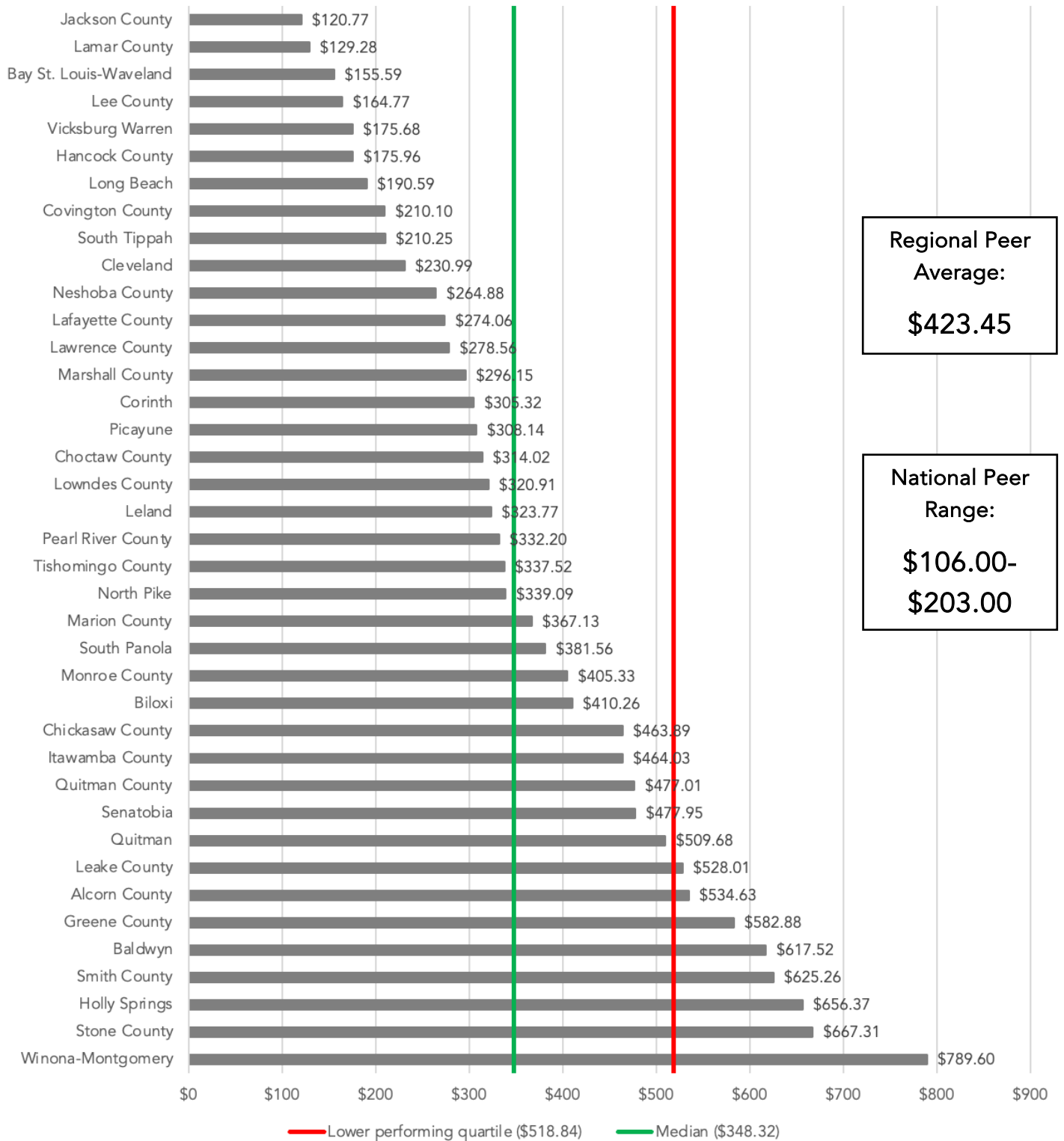
Payroll Department Costs per \$100,000 of Payroll

For FY 2023 for districts reporting key performance indicators in finance, the \$348 median payroll department cost per \$100,000 of payroll was below the regional peer average of \$423 and above the national peer range of \$106 to \$203.

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

As shown in Exhibit 7, page 19, for FY 2023 for districts reporting key performance indicators finance, the \$348 median payroll department cost per \$100,000 of payroll was below the regional peer average of \$423 and above the national peer range of \$106 to \$203. Payroll department costs per \$100,000 of payroll ranged from \$121 in Jackson County to \$790 in Winona-Montgomery. Seven districts (Jackson County, Lamar, Bay St. Louis-Waveland, Lee, Vicksburg-Warren, Hancock, and Long Beach) reported costs below the upper national peer range of \$203. Thirteen districts reported payroll department costs per \$100,000 of payroll above the regional peer average of \$423. Compared to regional and national peers, districts in this cohort have an opportunity to review payroll department costs with a goal of improving efficiencies and reducing payroll administrative costs.

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



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Brookhaven, East Tallahatchie, Hazlehurst, Kosciusko, Lincoln, Newton Municipal, Pontotoc City, and Prentiss data were not provided. Forrest County, New Albany, and Philadelphia data were unable to be clarified.

Payroll Department Cost per Paycheck

For FY 2023 for districts reporting key performance indicators in finance, the \$15 median payroll cost per paycheck is slightly below the \$16 regional peer average but well above the national peer range of \$3 to \$6 median payroll cost per paycheck.

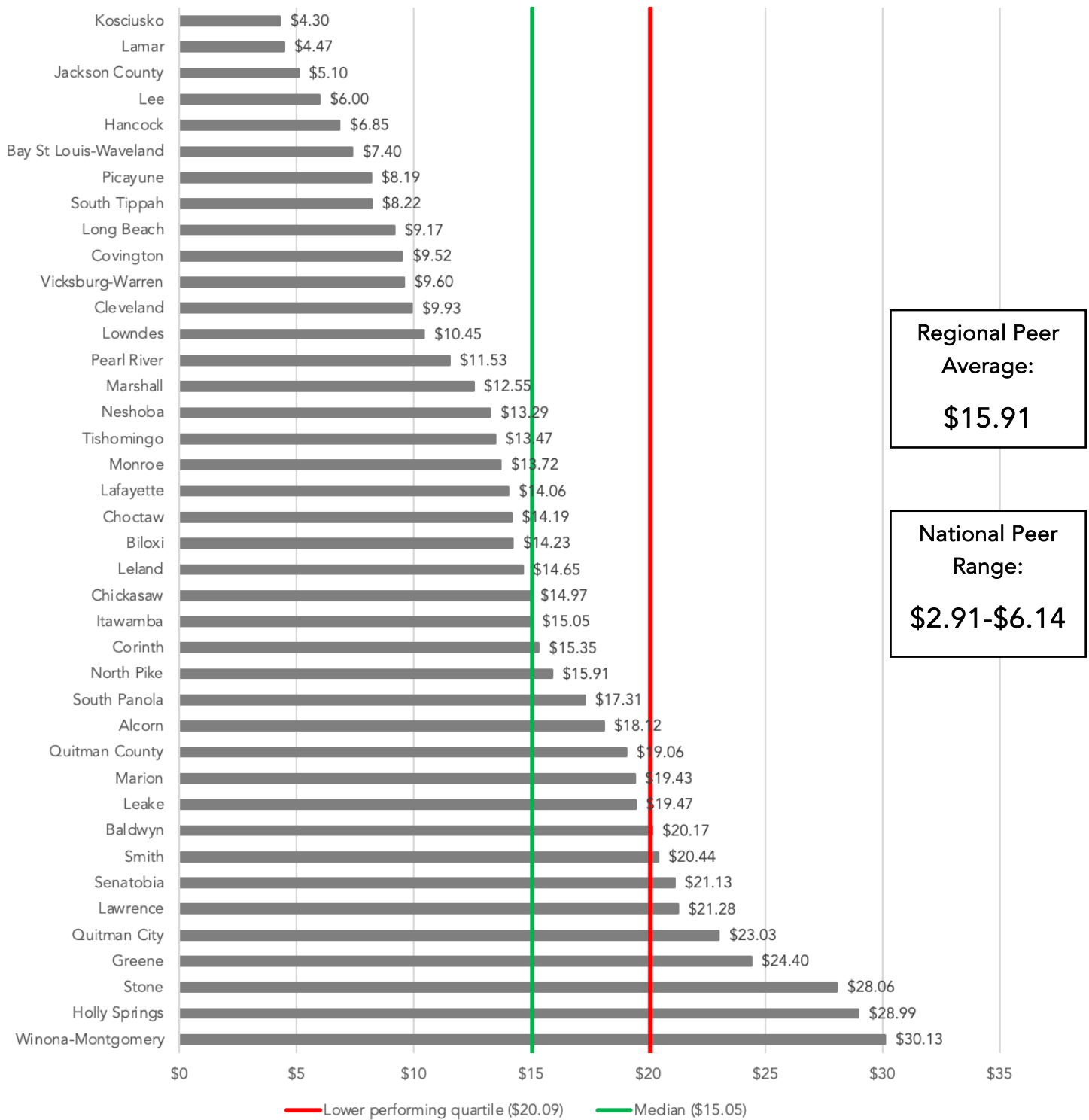
This metric serves as a valuable indicator of the efficiency of the payroll operation. A higher cost associated with payroll functions could reflect potential opportunities for optimizing and streamlining the payroll processes to achieve greater efficiencies. Conversely, a lower cost could reflect a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

As shown in Exhibit 8, page 21, for FY 2023 for districts reporting key performance indicators in finance, the \$15 median payroll cost per paycheck is slightly below the \$16 regional peer average but well above the national peer range of \$3 to \$6 median payroll cost per paycheck. Payroll department cost per paycheck ranged from \$4.30 in Kosciusko to \$30.13 in Winona-Montgomery. Information in Exhibit 8 is dependent on districts accurately capturing payroll department costs, which becomes more difficult if payroll personnel also perform non-payroll duties. For example, Kosciusko reported one staff member in the payroll department but only \$16,000 in payroll department costs, indicating that either the staff member performs non-payroll duties and less than one staff member should have been reported or the district did not report all costs associated with the full-time staff member.

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

With the above matters in mind, only four districts (Kosciusko, Lamar, Jackson County, and Lee) reported a payroll department cost per paycheck within the national range of \$3 to \$6 cost per paycheck, indicating that most districts in this cohort have an opportunity to improve efficiency related to issuing paychecks and thereby reduce payroll administrative costs.

Exhibit 8: Payroll Department Cost per Paycheck for FY 2023



The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Brookhaven, East Tallahatchie, Hazlehurst, Lincoln, Newton Municipal, Pontotoc City, and Prentiss data were not provided.

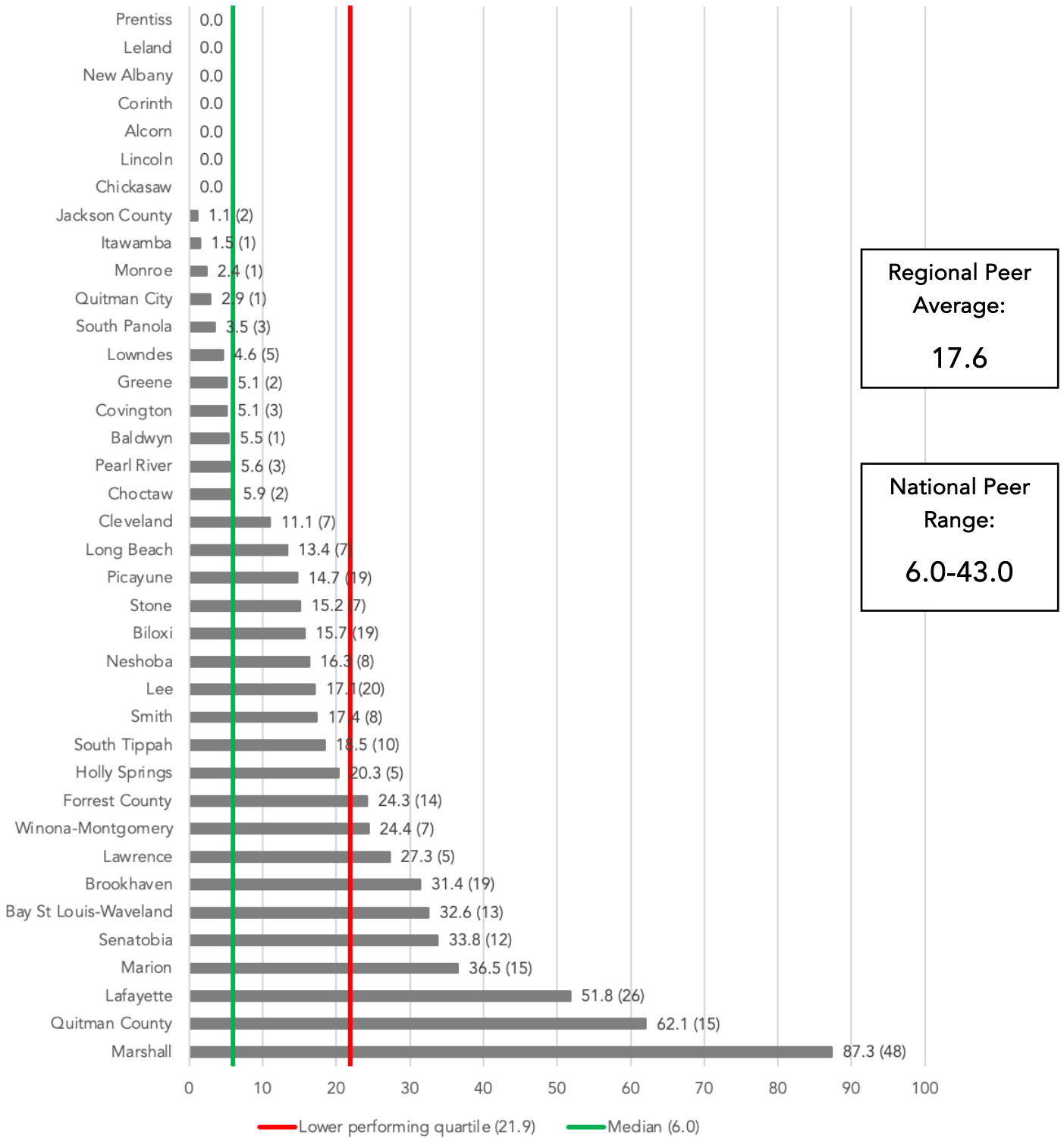
Paycheck Errors per 10,000 Paychecks Processed

For FY 2023 for districts reporting key performance indicators in finance, the median of 6 paycheck errors per 10,000 paychecks processed was below the regional average of 17.6 and at the lower end of the national peer range of 6 to 43 paycheck errors per 10,000 paychecks processed. Thus overall, districts in this cohort compared favorably to regional and national peers in the accuracy of processing paychecks.

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

As shown in Exhibit 9, page 23, for FY 2023 for districts reporting key performance indicators in finance, the median of 6 paycheck errors per 10,000 paychecks processed was below the regional average of 17.6 and at the lower end of the national peer range of 6 to 43 paycheck errors per 10,000 paychecks processed. Seven districts (Leland, Prentiss, New Albany, Corinth, Alcorn, Lincoln, and Chickasaw) reported no paycheck errors in FY 2023. Marshall, which processed 5,496 paychecks during FY 2023, reported 48 paycheck errors, resulting in the 87.3 errors per 10,000 paychecks processed reported in Exhibit 9. District officials have an opportunity to review the information in this exhibit with the goal of reducing paycheck errors, which may improve operational efficiency and reduce payroll administrative costs.

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



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

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

Note: East Tallahatchie, Hancock, Hazlehurst, Kosciusko, Lamar, Leake, Newton Municipal, North Pike, Philadelphia, Pontotoc City, Tishomingo, and Vicksburg-Warren data were not provided.

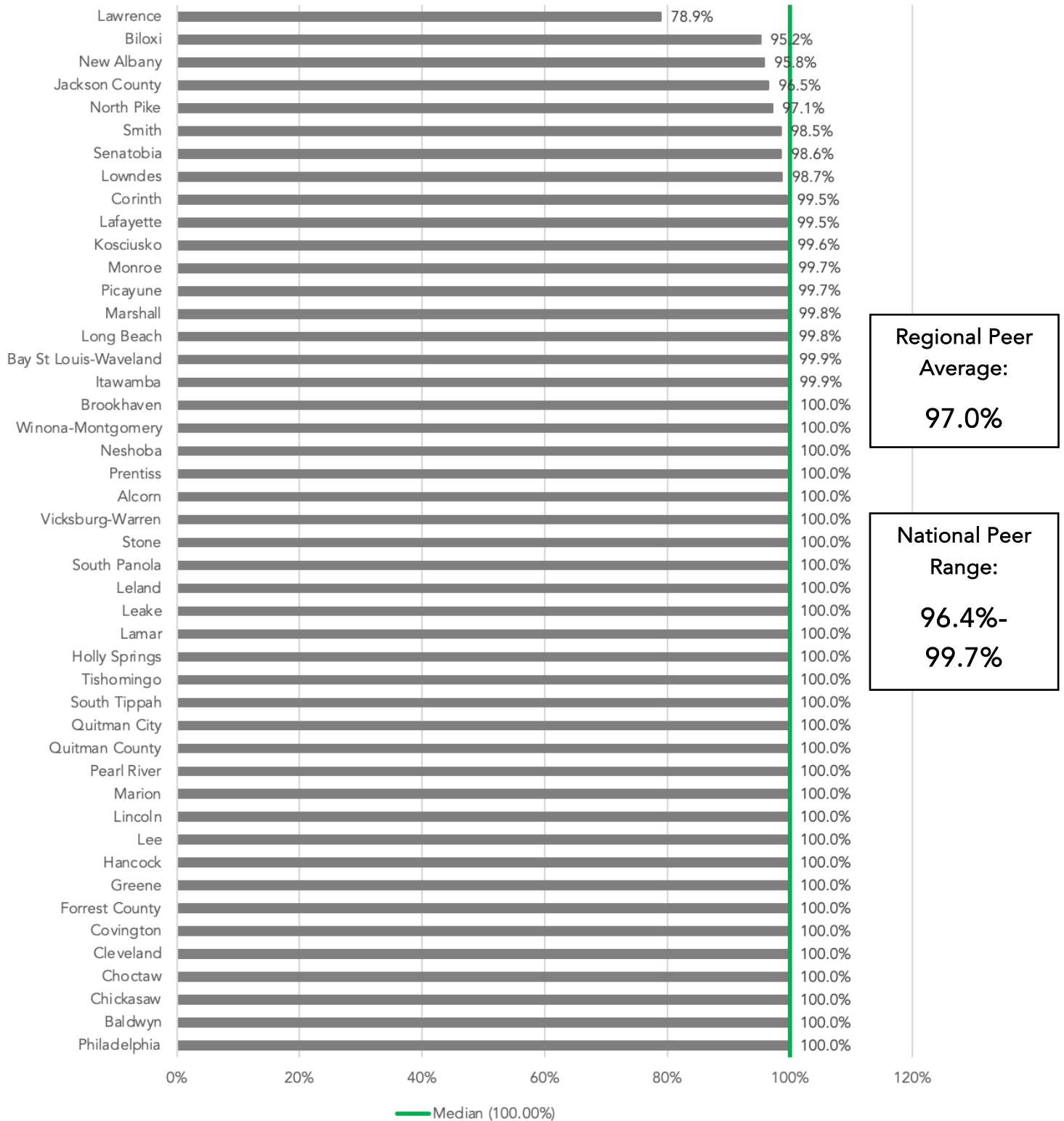
Paychecks Direct Deposited

For FY 2023 for districts reporting key performance indicators in finance, one district (Lawrence) reported that less than 95% of paychecks were direct deposited (78.9%). All other reporting districts used direct deposit for over 95% of paychecks and 29 districts reported that 100% of paychecks used direct deposit. Overall, the use of direct deposit by districts in this cohort compared favorably to the regional peer average of 97% and the national peer range of 96.4% to 99.7%.

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

As shown in Exhibit 10, page 25, for FY 2023 for districts reporting key performance indicators in finance, one district (Lawrence) used direct deposit for less than 95% of paychecks (78.9%). All other reporting districts reported over 95% of paychecks used direct deposit and 29 districts reported 100% of paychecks used direct deposit. Overall, the use of direct deposit by districts in this cohort compared favorably to the regional peer average of 97% and the national peer range of 96.4% to 99.7%.

Exhibit 10: Paychecks Direct Deposited for FY 2023



The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hazlehurst, Newton Municipal, and Pontotoc City data were not provided.

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

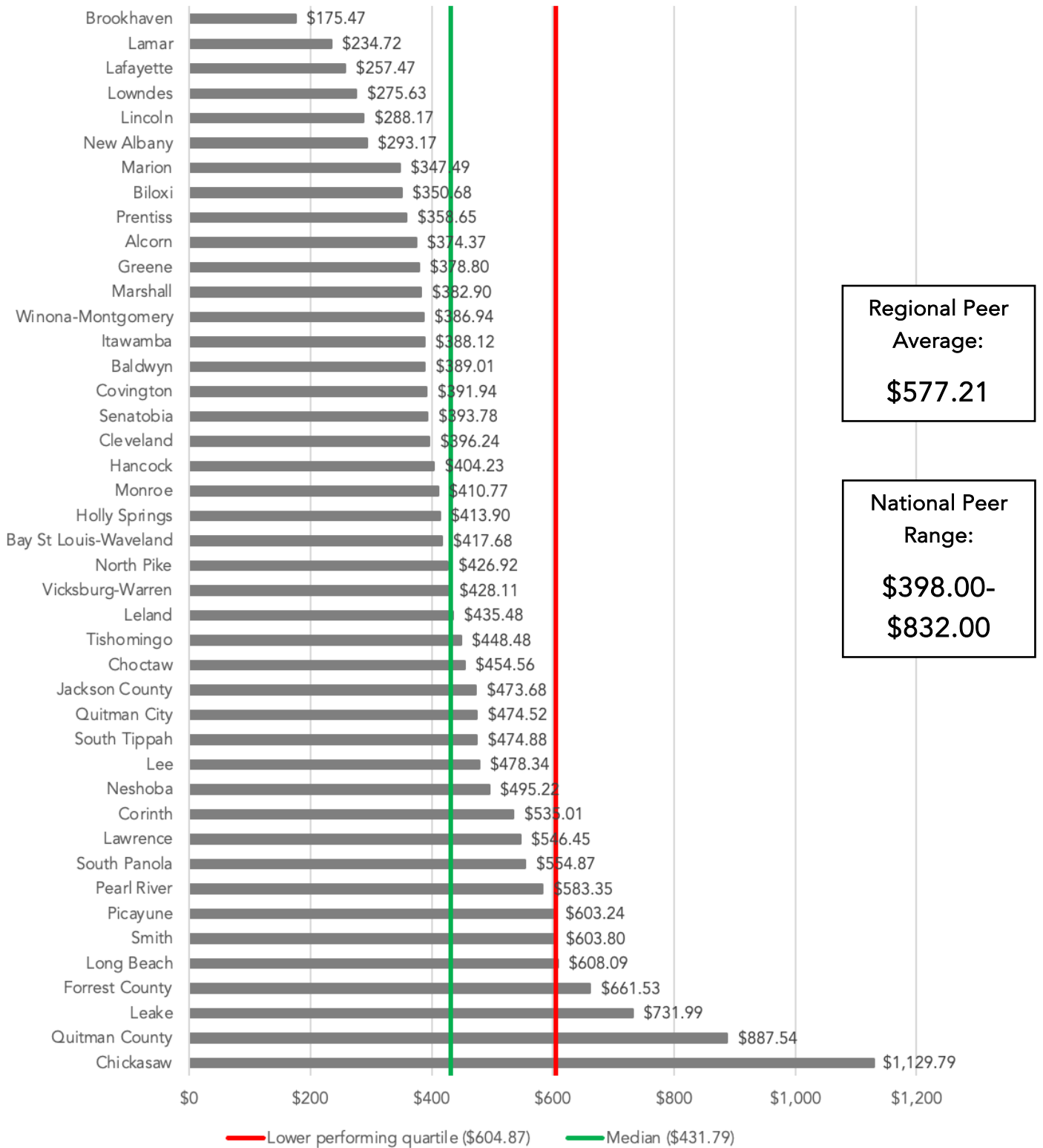
For FY 2023 for districts reporting key performance indicators in finance, the \$432 median workers' compensation cost per \$100,000 of payroll spending was below the regional peer average of \$577 and on the lower end of the national peer range of \$398 to \$832.

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

As shown in Exhibit 11, page 27, for FY 2023 for districts reporting key performance indicators in finance, the \$432 median workers' compensation cost per \$100,000 of payroll spending was below the regional peer average of \$577 and on the lower end of the national peer range of \$398 to \$832. Workers' compensation cost per \$100,000 of payroll ranged from \$175 in Brookhaven to \$1,130 in Chickasaw. Information in this exhibit would be affected by any workers' compensation claims paid during FY 2023.

The information in Exhibit 11 represents only one fiscal year and therefore, stakeholders should refrain from drawing conclusions about a district's workers' compensation costs based solely on the information presented.

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



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hazlehurst, Kosciusko, Newton Municipal, Philadelphia, Pontotoc City, and Stone data were not provided.

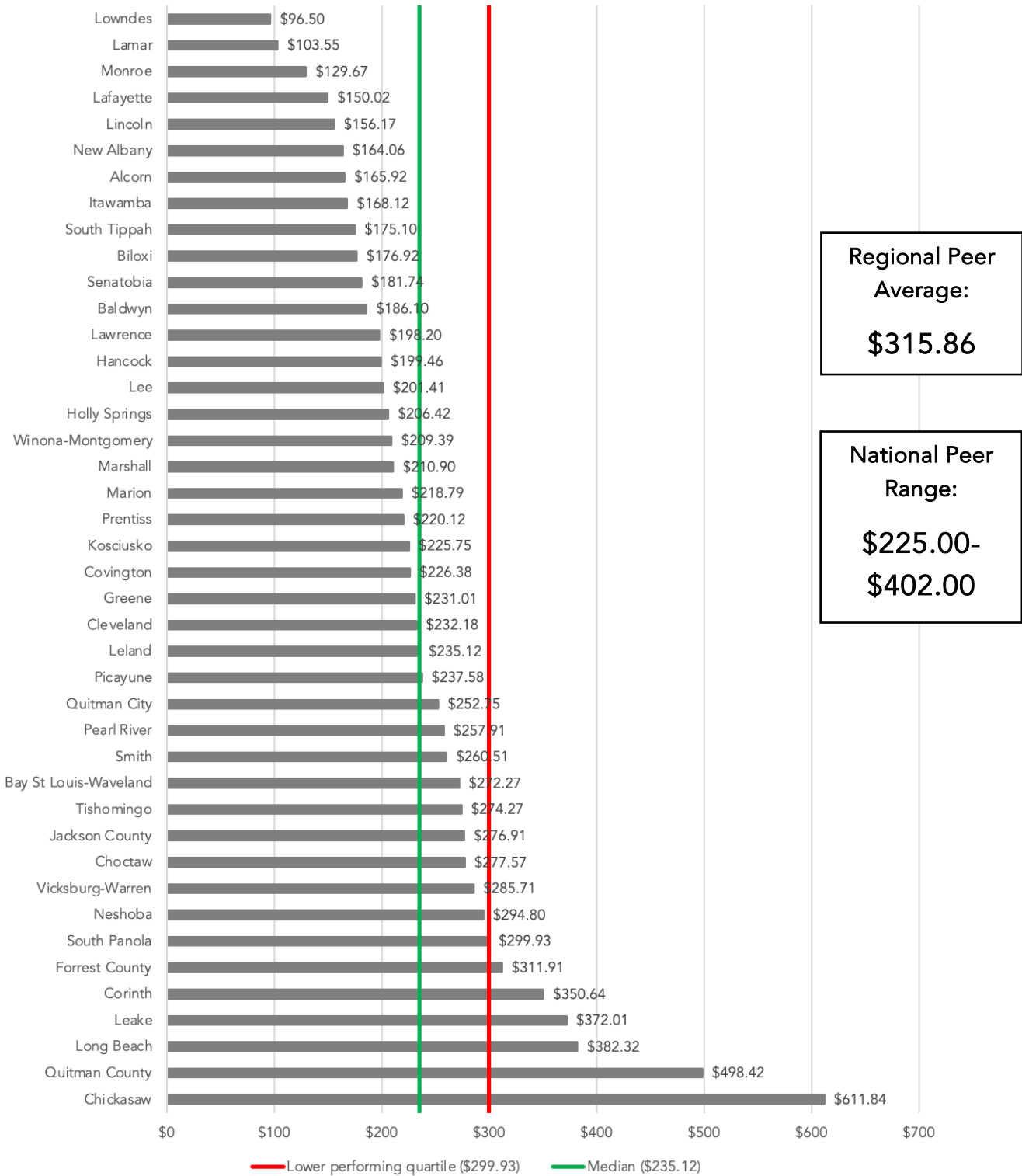
Workers' Compensation Cost per Employee

For FY 2023 for districts reporting key performance indicators in finance, the \$235 median workers' compensation cost per employee was below the \$316 regional peer average and on the low end of the national peer range of \$225 to \$402 median workers' compensation cost per employee.

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

As shown in Exhibit 12, page 29, for FY 2023 for districts reporting key performance indicators in finance, the \$235 median workers' compensation cost per employee was below the \$316 regional peer average and on the low end of the national peer range of \$225 to \$402 median workers' compensation cost per employee. Workers' compensation cost per employee ranged from \$97 in Lowndes to \$612 in Chickasaw. Similar to the information in the previous exhibit, information in Exhibit 12 is affected by any workers' compensation claims paid during FY 2023. The exhibit represents only one fiscal year and therefore, stakeholders should refrain from drawing conclusions about a district's workers' compensation costs based solely on the information presented.

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



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Brookhaven, East Tallahatchie, Hazlehurst, Newton Municipal, North Pike, Philadelphia, Pontotoc City, and Stone data were not provided.

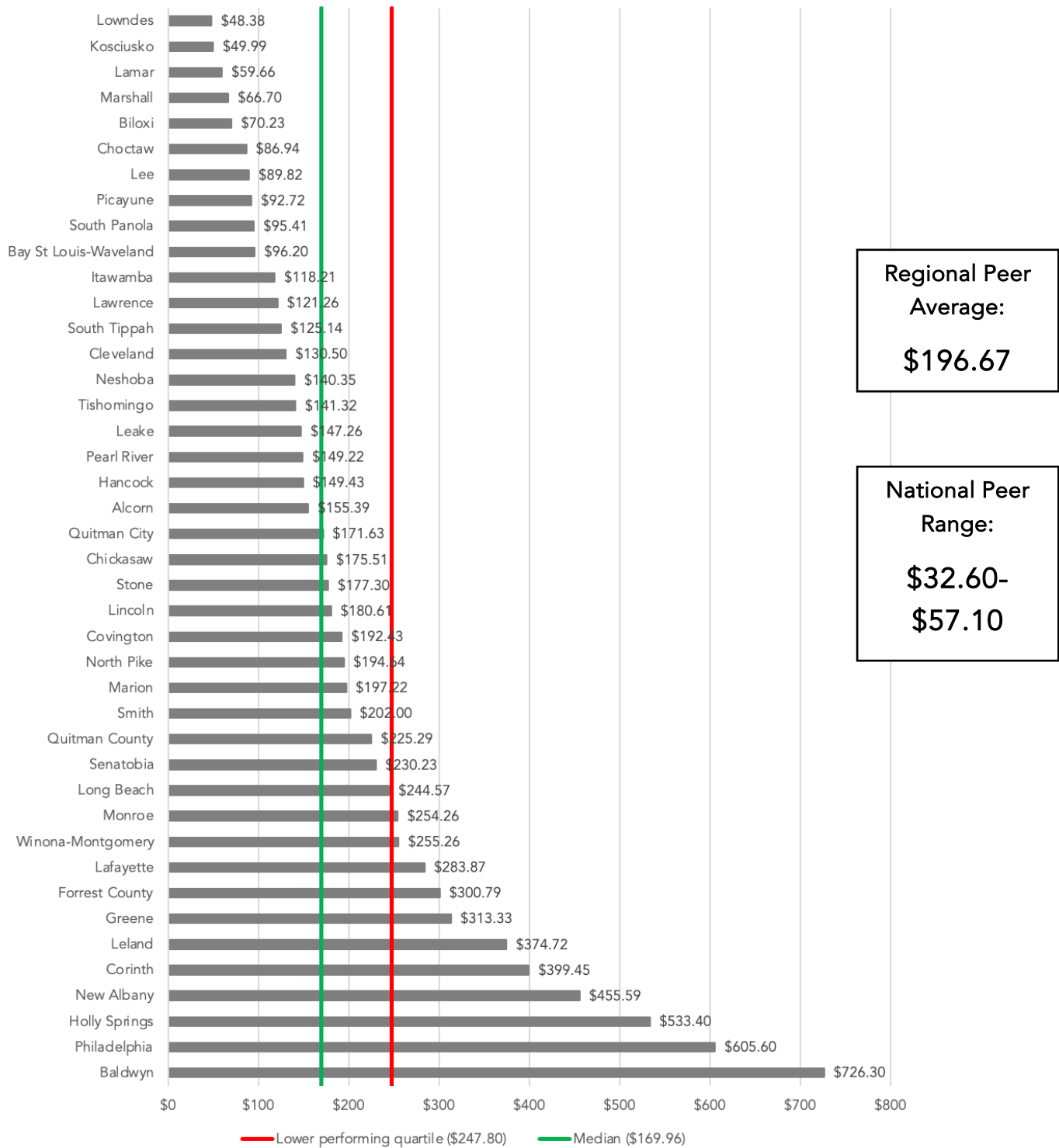
Accounts Payable Cost per \$100,000 of Revenue

For FY 2023 for districts reporting key performance indicators in supply chain management, the \$170 median accounts payable cost per \$100,000 of revenue was below the regional peer average of \$197 but well above the national peer range of \$33 to \$57 accounts payable cost per \$100,000 of revenue.

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

As shown in Exhibit 13, page 31, for FY 2023 for districts reporting key performance indicators in finance, the \$170 median accounts payable cost per \$100,000 of revenue is below the regional peer average of \$197 but well above the national peer range of \$33 to \$57 accounts payable cost per \$100,000 of revenue. Accounts payable department cost per \$100,000 of revenue ranged from \$48 in Lowndes to \$726 in Baldwin, which is over 12 times the upper end of the national peer range of \$57. Only two districts, Lowndes and Kosciusko (\$50), were below the upper national peer range of \$57 accounts payable cost per \$100,000 of revenue. District officials have the opportunity to review this information and seek ways to improve accounts payable efficiency while continuing to pay district obligations.

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



The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Brookhaven, East Tallahatchie, Hazlehurst, Jackson County, Newton Municipal, Pontotoc City, Prentiss, and Vicksburg-Warren data were not provided.

Accounts Payable Cost per Invoice

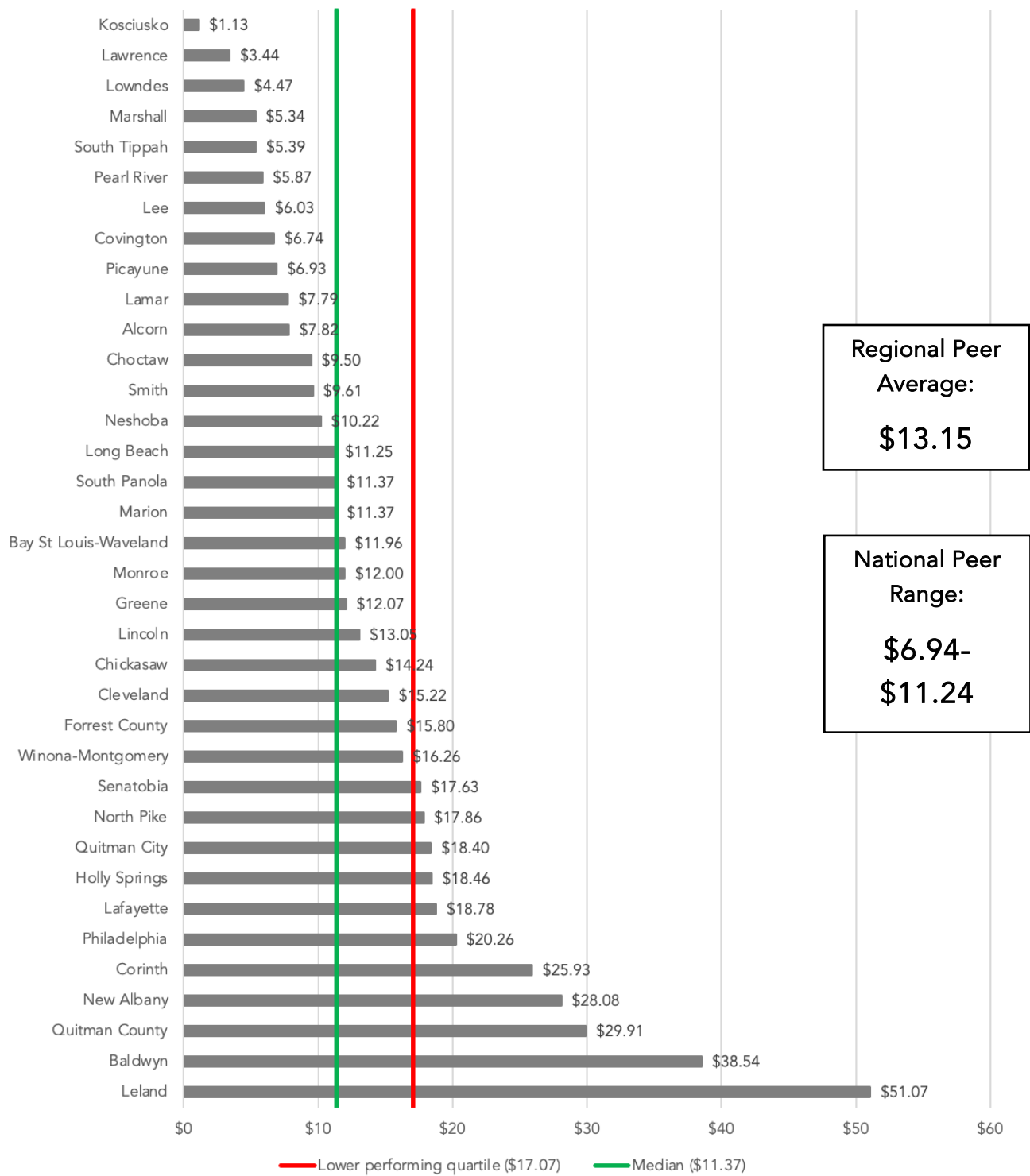
For FY 2023 for districts reporting key performance indicators in supply chain management, the \$11.37 median accounts payable cost per invoice was below the regional peer average of \$13.15 and slightly above the national peer range of \$6.94 to \$11.24 indicating that overall, districts in this cohort compare favorably to regional peers but expend more to process an invoice than national peers.

For this study, the assessment team defined accounts payable costs as consisting of accounts payable department personnel costs plus non-personnel costs, such as hardware and software purchases or updates. Information in Exhibit 14, page 33, is dependent on districts accurately capturing costs associated with processing invoices.

For FY 2023 for districts reporting key performance indicators in supply chain management, the \$11.37 median accounts payable cost per invoice was below the regional peer average of \$13.15 and slightly above the national peer range of \$6.94 to \$11.24. Kosciusko (\$1.13) reported the lowest accounts payable cost per invoice. Kosciusko reported one accounts payable staff member but only \$15,000 in accounts payable department costs, indicating that the reported figure is an estimate and that either the staff member performs other non-accounts payable duties and therefore less than one staff member should have been reported or the district did not fully capture all costs associated with the accounts payable department. Leland (\$51.07) reported the highest accounts payable cost per invoice. Leland reported one accounts payable staff member processed 1,252 invoices during FY 2023 and accounts payable costs of \$63,936, which included non-personnel costs such as hardware and software.

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

Exhibit 14: Accounts Payable Cost per Invoice for FY 2023



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Biloxi, Brookhaven, East Tallahatchie, Hancock, Hazlehurst, Itawamba, Jackson County, Leake, Newton Municipal, Pontotoc City, Prentiss, Stone, Tishomingo, and Vicksburg-Warren data were not provided.

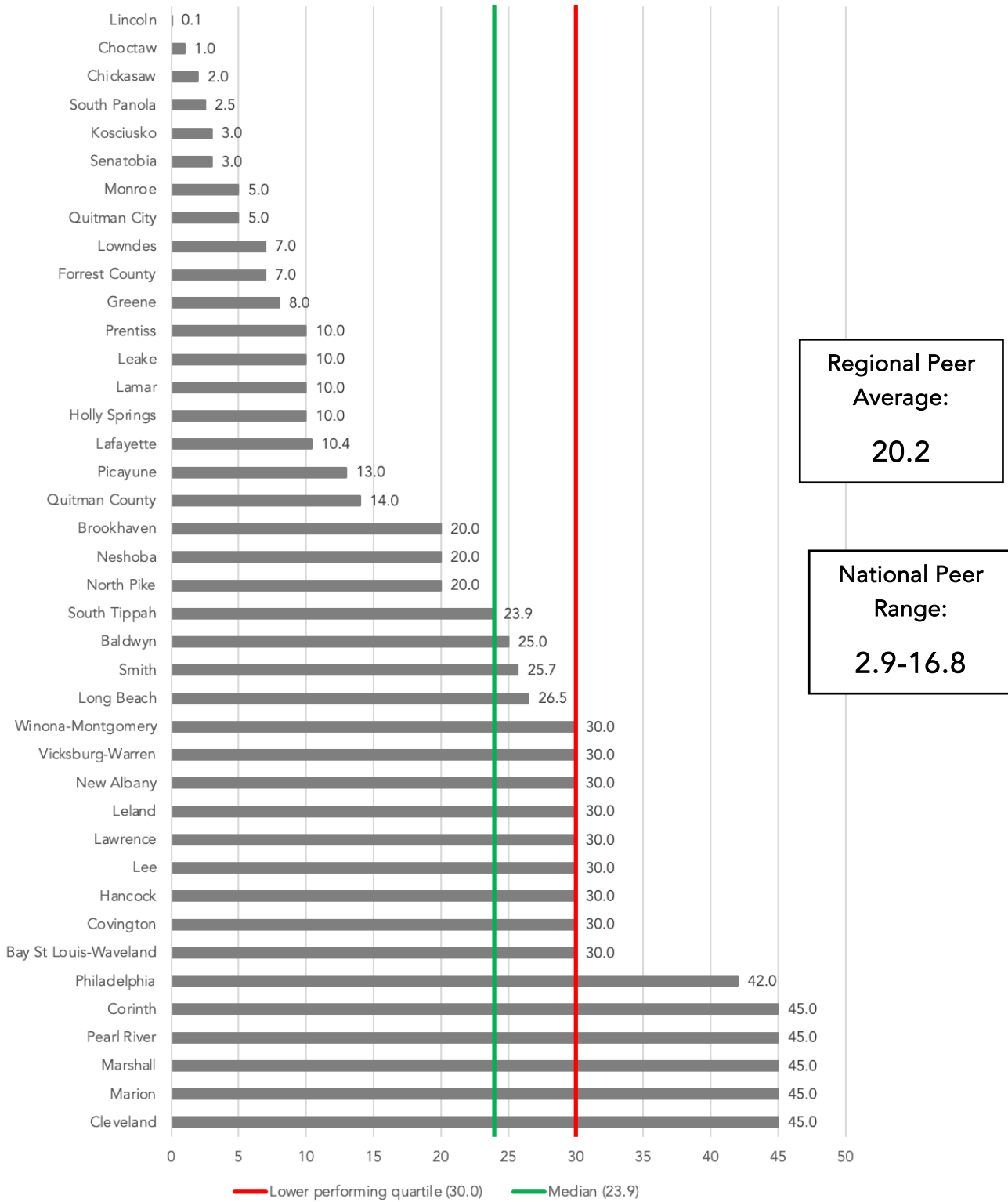
Average Number of Days to Process Invoices

For FY 2023 for districts reporting key performance indicators in supply chain management, the median of 24 average days to process an invoice was above the regional peer average of 20 and above the national peer range of 3 to 17 average days to process an invoice.

As shown in Exhibit 15, page 35, for FY 2023 for districts reporting key performance indicators in supply chain management, the median of 24 average days to process an invoice was above the regional peer average of 20 and above the national peer range of 3 to 17 average days to process an invoice. Lincoln County reported the shortest number of days to process an invoice (0.1). Based on the information provided by that district, an invoice is processed in less than an hour, which is questionable. Five districts (Corinth, Pearl River, Marshall, Marion, and Cleveland) reported an invoice processing time of 45 days. Ten other districts reported taking between 30 and 42 days to process an invoice.

District officials have an opportunity to review invoice processing time with a goal of processing invoices within the national peer range of 3 to 17 days, which would improve the efficiency of processing invoices and may result in cost savings.

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



The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Alcorn, Biloxi, East Tallahatchie, Hazlehurst, Itawamba, Jackson County, Newton Municipal, Pontotoc City, Stone, and Tishomingo data were not provided.

Number of Invoices Processed per Accounts Payable Department FTE per Month

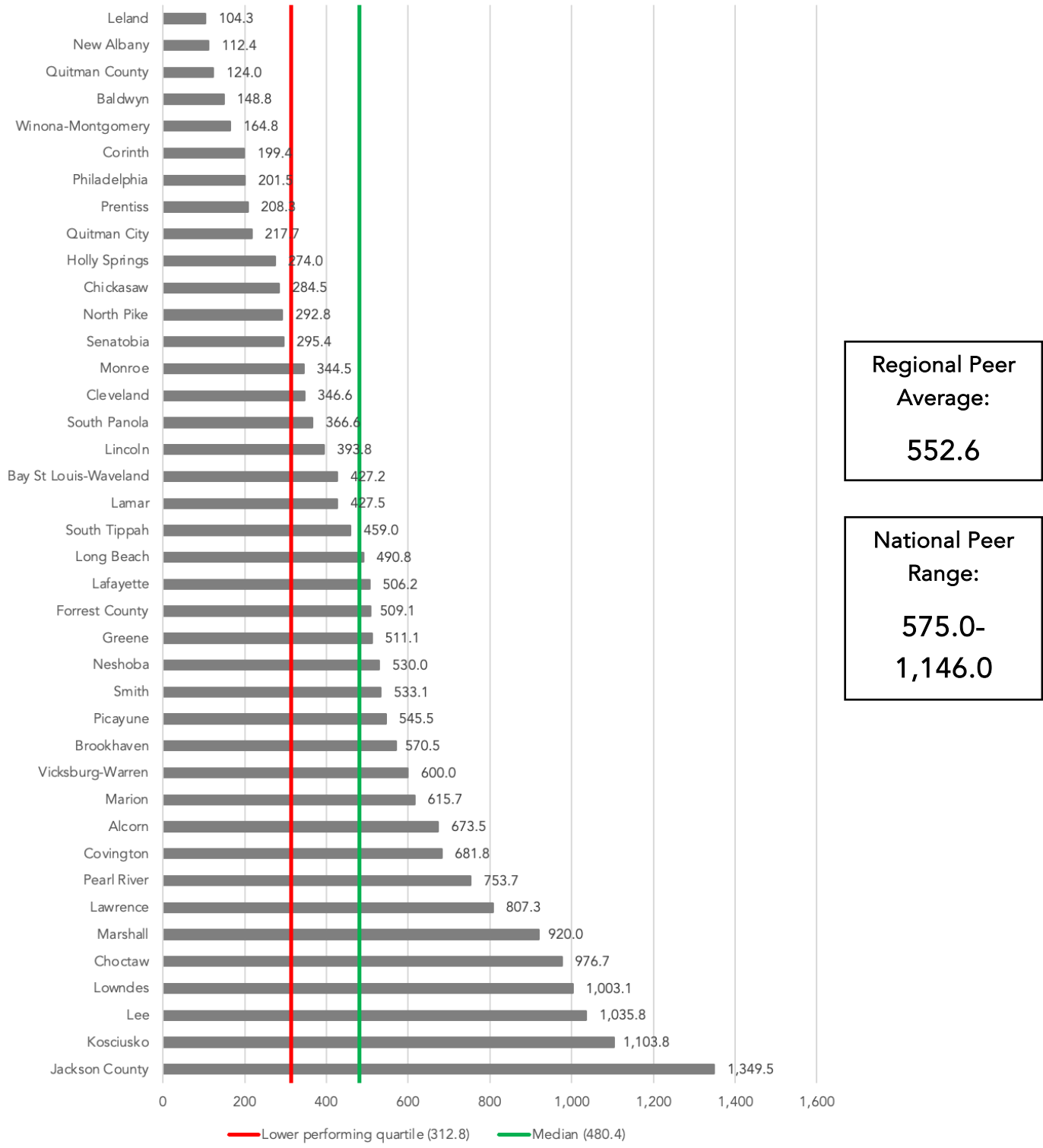
For FY 2023 for districts reporting key performance indicators in supply chain management, the 480 median invoices processed per accounts payable department FTE per month is below the regional peer average of 553 and below the national peer range of 575 to 1,146 median invoices processed per accounts payable department FTE per month.

As shown in Exhibit 16, page 37, for FY 2023 for districts reporting key performance indicators in supply chain management, the 480 median invoices processed per accounts payable department FTE per month is below the regional peer average of 553 and below the national peer range of 575 to 1,146 median invoices processed per accounts payable department FTE per month. Leland reported processing the fewest invoices per accounts payable department FTE per month (104). Jackson County reported processing the highest number of invoices per accounts payable department FTE per month (1,350). According to information provided by the Jackson County district, one staff member processes 16,194 invoices annually, which equates to the 1,350 invoices per month or 61 invoices per day during a month with 22 working days.

Three other districts--Lowndes (1,003), Lee (1,036), and Kosciusko (1,104)--reported more than 1,000 invoices processed per accounts payable FTE per month. Lowndes County reported 12,037 invoices annually and one accounts payable staff member (46 daily), Lee County reported 12,430 invoices annually and one accounts payable staff member (47 daily), Kosciusko reported 13,245 invoices annually and one accounts payable staff member (50 daily).

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

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



The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Biloxi, East Tallahatchie, Hancock, Hazlehurst, Itawamba, Leake, Newton Municipal, Pontotoc City, Stone, and Tishomingo data were not provided.

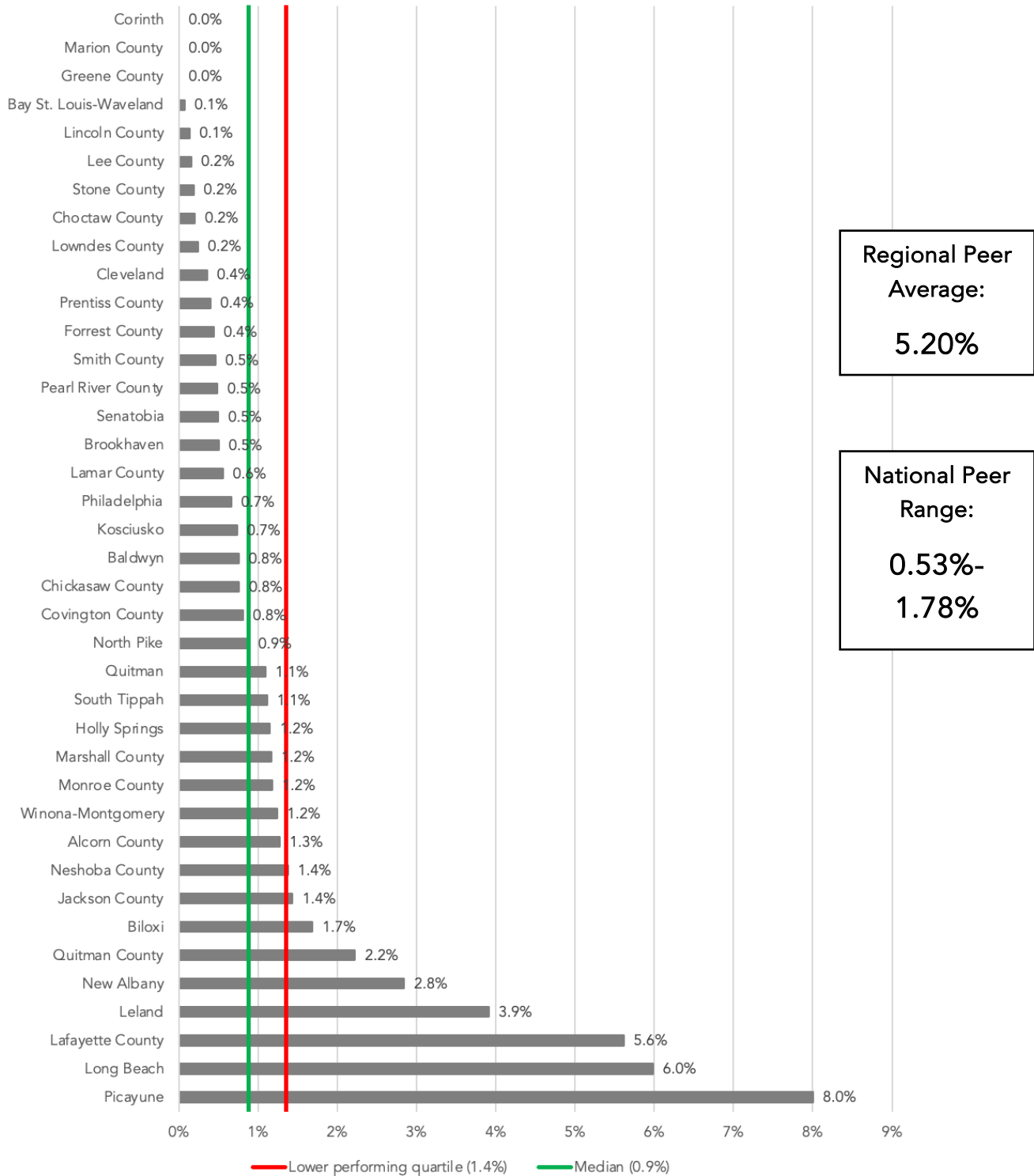
Percentage of Payments Voided

For FY 2023 for districts reporting key performance indicators in supply chain management, the 0.9% median percentage of payments voided was below the regional peer average of 5.2% and fell within the national peer range of 0.5% to 1.8%. Thus overall, districts in this cohort voided a lower percentage of payments than did regional peers.

As shown in Exhibit 17, page 39, for FY 2023 for districts reporting key performance indicators in supply chain management, the 0.9% median percentage of payments voided was below the regional peer average of 5.2% and fell within the national peer range of 0.5% to 1.8%. Three districts (Corinth, Marion, and Greene) reported no voided payments during FY 2023. Picayune reported the highest percentage of voided payments (8%), with 244 out of 3,049 payments voided. Five other districts, Quitman County (2.2%), New Albany (2.8%), Leland (3.9%), Lafayette (5.6%), and Long Beach (6%), reported a percentage of voided payments above the upper end of the national peer range of 1.8%.

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

Exhibit 17: Percentage of Payments Voided for FY 2023



The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: East Tallahatchie, Hancock, Hazlehurst, Itawamba, Leake, Newton Municipal, Pontotoc City, and Tishomingo data were not provided. Lawrence, South Panola, and Vicksburg-Warren data were unable to be clarified.

Percentage of Purchases Made with Purchasing Cards

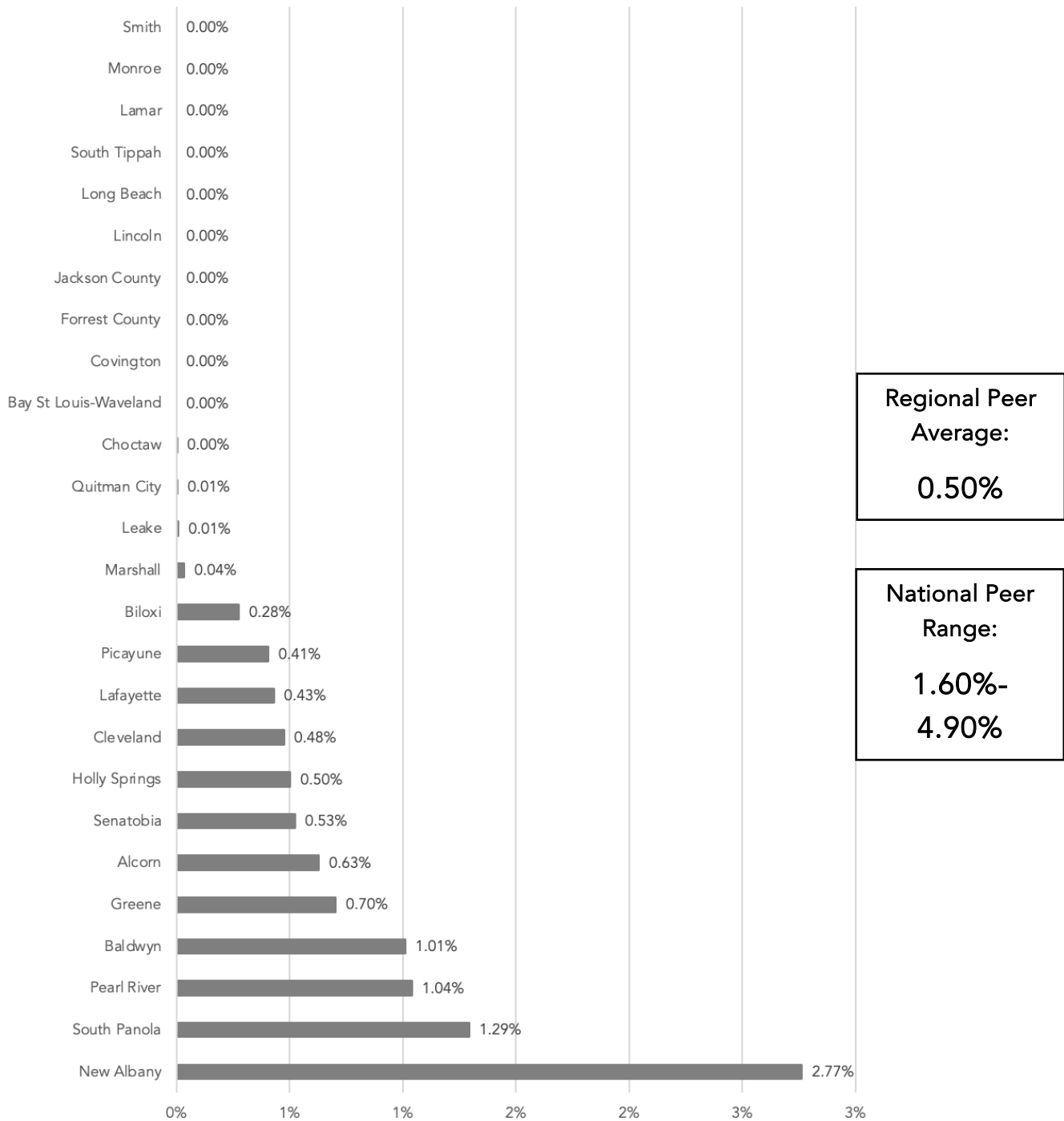
For FY 2023 for the 26 districts reporting on this key performance indicator for supply chain management, seven districts (Senatobia, Alcorn, Greene, Baldwin, Pearl River, South Panola, and New Albany) reported a percentage of purchases made using purchasing cards (i.e., P-cards) above the regional peer average of 0.5%. Thus most districts in this cohort used purchasing cards less than did regional peers. Only one district, New Albany (2.8%) reported a percentage of purchases made using purchasing cards that fell within the national peer range of 1.6% to 4.9%.

As shown in Exhibit 18, page 41, for FY 2023, of the 26 districts reporting on this key performance indicator, ten districts did not use purchasing cards for any district purchases.¹¹ Seven districts reported a percentage of purchases made using P-cards above the regional peer average of .5%. Twelve other districts used purchasing cards for less than 1% of district purchases. The remaining four districts ranged from 1% in Baldwin to 2.8% in New Albany.

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

¹¹ Although Choctaw was listed with 0% in Exhibit 18, the district reported \$420 in purchases using a purchasing card out of approximately \$12.7 million in purchases, resulting in a percentage of purchases too small to be listed in the exhibit.

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



Note: Although Choctaw was listed with 0% in this exhibit, the district reported \$420 in purchases using a purchasing card out of approximately \$12.7 million in purchases, resulting in a percentage of purchases too small to be listed in the exhibit. Brookhaven, Chickasaw, Corinth, East Tallahatchie, Hancock, Hazlehurst, Itawamba, Kosciusko, Lawrence, Lee, Leland, Lowndes, Marion, Neshoba, Newton Municipal, North Pike, Philadelphia, Pontotoc City, Prentiss, Quitman County, Stone, Tishomingo, Vicksburg Warren, and Winona-Montgomery data were not provided.

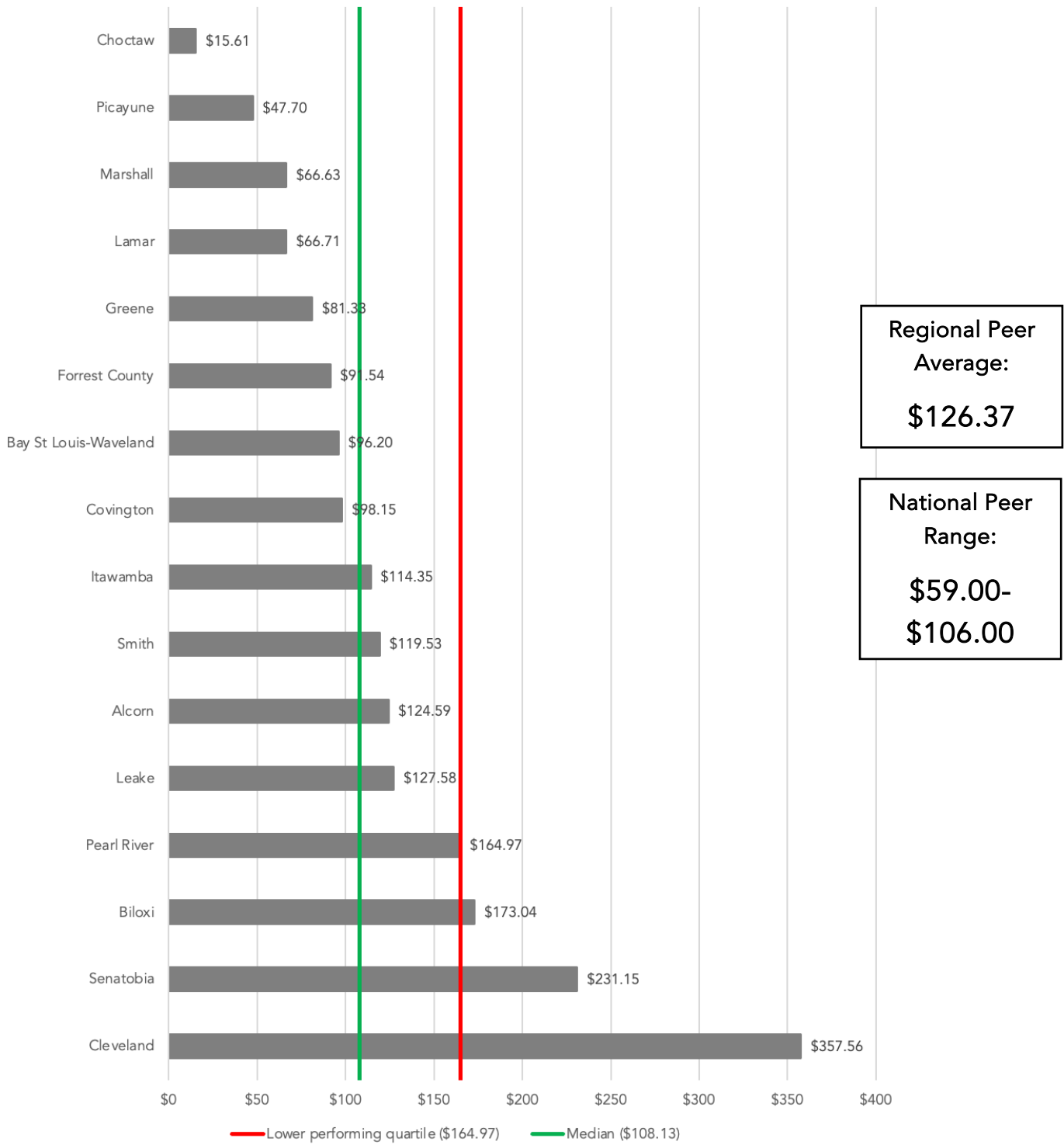
Procurement Department Costs per \$100,000 of District Revenue

For FY 2023 for the 16 districts reporting on this key performance indicator for supply chain management, the \$108 median procurement costs per \$100,000 of district revenue were below the regional peer average of \$126 but above the national peer range of \$59 to \$106 median procurement costs per \$100,000 of district revenue. Thus overall, the reporting districts' procurement costs per \$100,000 of revenue were less than those of regional peers but more than those of national peers.

As shown in Exhibit 19, page 43, for FY 2023 for the 16 districts reporting on this key performance indicator for supply chain management, the \$108 median procurement costs per \$100,000 of district revenue were below the regional peer average of \$126 but above the national peer range of \$59 to \$106 median procurement costs per \$100,000 of district revenue. Choctaw reported the lowest procurement department costs per \$100,000 of district revenue (\$15.61). That district reported \$4,000 of procurement department costs and 0.2 FTE procurement staff. Cleveland reported the highest procurement department costs per \$100,000 of district revenue (\$357.56). That district reported approximately \$173,000 in procurement department costs and 2 FTE procurement staff.

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

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



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Baldwin, Brookhaven, Chickasaw, Corinth, East Tallahatchie, Hancock, Hazlehurst, Holly Springs, Jackson County, Kosciusko, Lafayette, Lawrence, Lee, Leland, Lincoln, Long Beach, Lowndes, Marion, Monroe, Neshoba, New Albany, Newton Municipal, North Pike, Philadelphia, Pontotoc City, Prentiss, Quitman City, Quitman County, South Panola, South Tippah, Stone, Tishomingo, Vicksburg-Warren, and Winona-Montgomery data were not provided.

Cost per Purchase Order

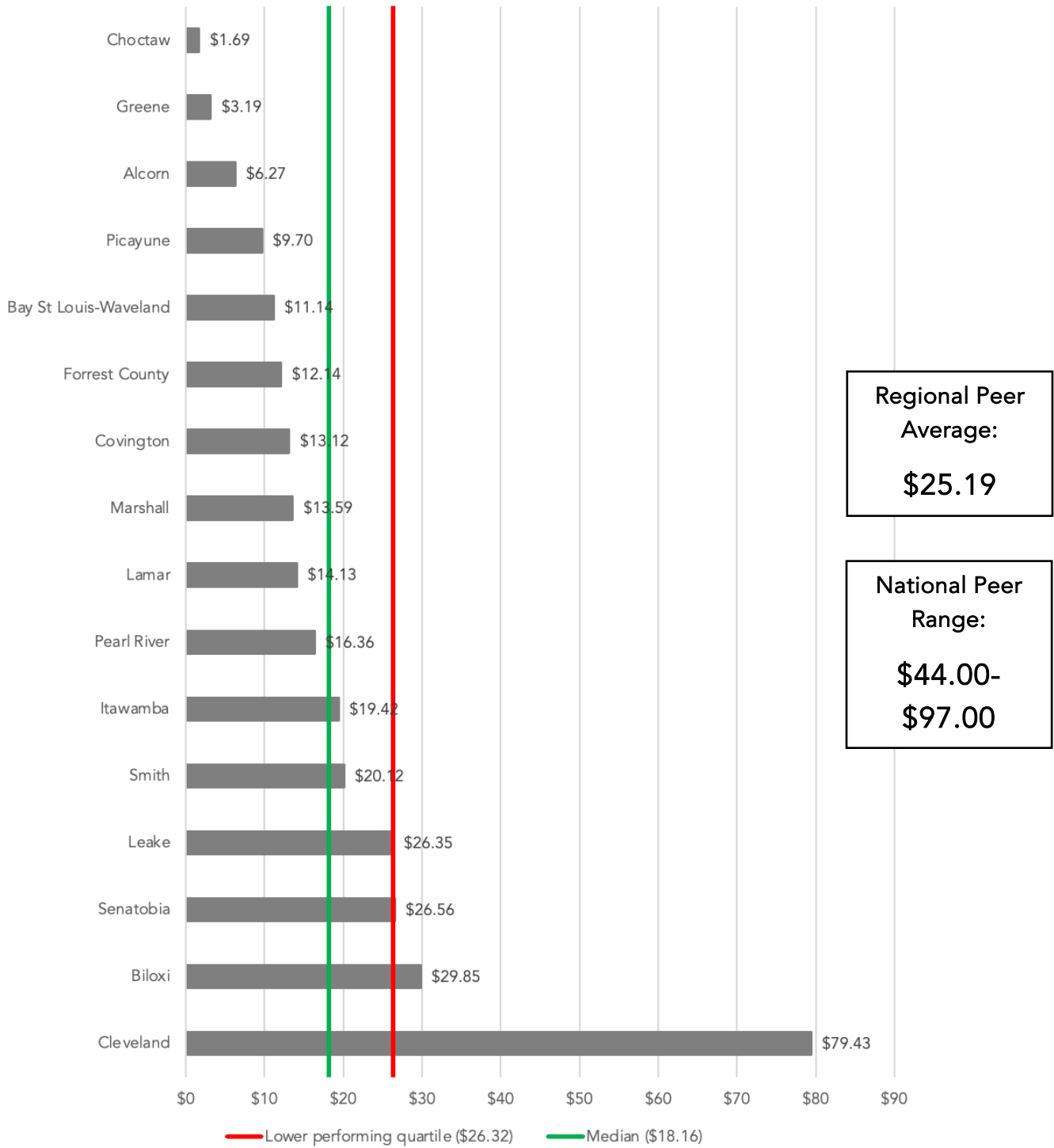
For FY 2023 for the 16 districts reporting on this key performance indicator for supply chain management, the \$18 median cost per purchase order was below the regional peer average of \$25 and below the national range of \$44 to \$97 median cost per purchase order.

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

As shown in Exhibit 20, page 45, for FY 2023 for the 16 districts reporting on this key performance indicator for supply chain management, the \$18 median cost per purchase order was below the regional peer average of \$25 and below the national range of \$44 to \$97 median cost per purchase order. Choctaw reported the lowest cost per purchase order (\$1.69). That district reported \$4,000 procurement department costs and 2,360 purchase orders. Cleveland reported the highest cost per purchase order (\$79.43). That district reported approximately \$173,000 in procurement department costs and 2,184 purchase orders.

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

Exhibit 20: Cost per Purchase Order for FY 2023



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Baldwin, Brookhaven, Chickasaw, Corinth, East Tallahatchie, Hancock, Hazlehurst, Holly Springs, Jackson County, Kosciusko, Lafayette, Lawrence, Lee, Leland, Lincoln, Long Beach, Lowndes, Marion, Monroe, Neshoba, New Albany, Newton Municipal, North Pike, Philadelphia, Pontotoc City, Prentiss, Quitman City, Quitman County, South Panola, South Tippah, Stone, Tishomingo, Vicksburg-Warren, and Winona-Montgomery data were not provided.

Procurement Savings Percentage

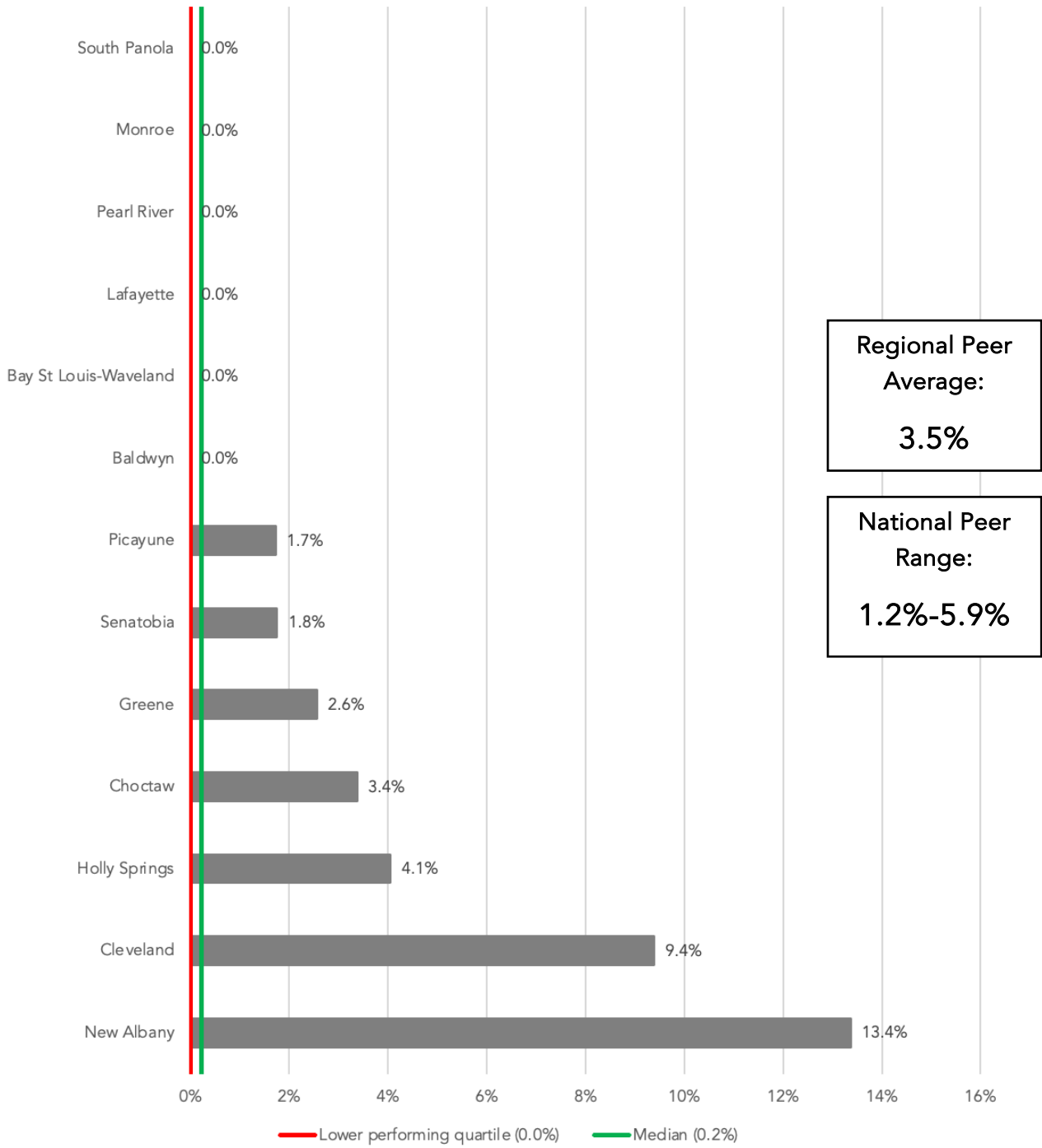
For FY 2023 for the 13 districts reporting on this key performance indicator for supply chain management, the median 0.2% procurement savings percentage was below the regional peer average of 3.5% and below the national peer range of 1.2% to 5.9%.

GlimpseK12 calculated this indicator by dividing district-reported savings¹² from invitations for bids, requests for proposals, and informal solicitations by the total dollars of procurements, excluding purchase card and construction-related purchases.

As shown in Exhibit 21, page 47, for FY 2023 for the 13 districts reporting on this key performance indicator for supply chain management, the median 0.2% procurement savings percentage was below the regional peer average of 3.5% and below the national peer range of 1.2% to 5.9%. Six districts (South Panola, Monroe, Pearl River, Lafayette, Bay St. Louis-Waveland, and Baldwin) did not report any savings. New Albany reported the highest percentage of savings (13.4%). District officials have an opportunity to explore greater use of invitations for bids, requests for proposals, and informal solicitations to possibly realize savings in the purchasing process.

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

Exhibit 21: Procurement Savings Percentage for FY 2023



█ █ The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Alcorn, Brookhaven, Chickasaw, Corinth, Covington, East Tallahatchie, Forrest, Hancock, Hazlehurst, Itawamba, Jackson County, Kosciusko, Lamar, Lawrence, Leake, Lee, Leland, Lincoln, Long Beach, Lowndes, Marion, Marshall, Neshoba, Newton Municipal, North Pike, Philadelphia, Pontotoc City, Prentiss, Quitman City, Quitman County, Smith, South Tippah, Stone, Tishomingo, Vicksburg-Warren, and Winona-Montgomery data were not provided.

Competitive Procurement Percentage

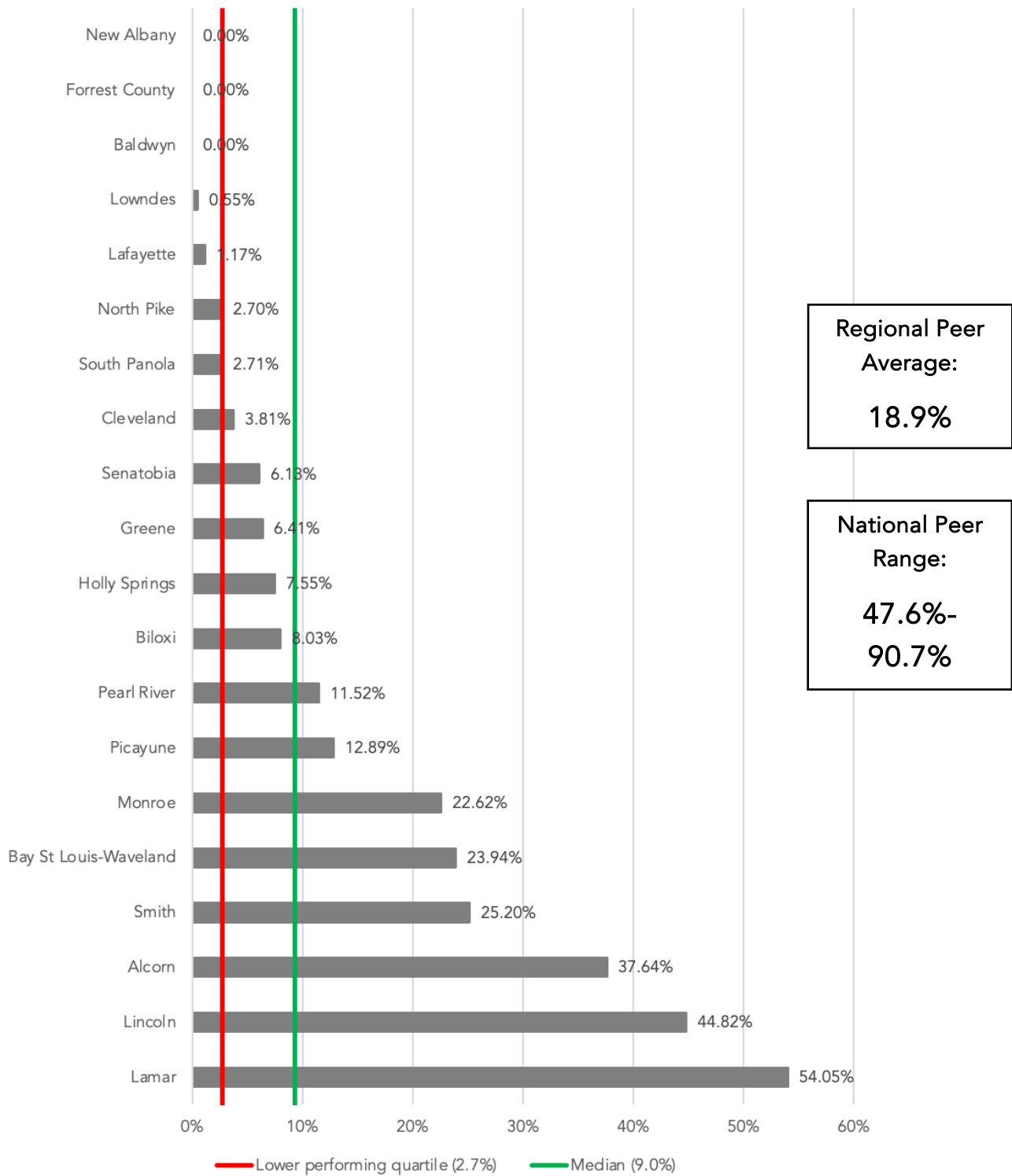
For FY 2023 for the 20 districts reporting on this key performance indicator for supply chain management, the median of 9% of purchases made through competitive procurement is below the regional peer average of 19% and well below the national peer range of 48% to 91%.

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

As shown in Exhibit 22, page 49, for FY 2023 for the 20 districts reporting on this key performance indicator for supply chain management, the median of 9% of purchases made through competitive procurement is below the regional peer average of 19% and well below the national peer range of 48% to 91%. Three districts (New Albany, Forrest County, and Baldwin) did not report any purchases through a competitive process. Lamar County reported the highest percentage of purchases made through a competitive process (54%).

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

Exhibit 22: Competitive Procurement Percentage for FY 2023



— — The lower performing quartile and median in this exhibit represent the above reporting districts and an additional 30 Mississippi districts that are part of a separate review over the same period.

Note: Brookhaven, Chickasaw, Choctaw, Corinth, Covington, East Tallahatchie, Hancock, Hazlehurst, Itawamba, Jackson County, Kosciusko, Lawrence, Leake, Lee, Leland, Long Beach, Marion, Marshall, Neshoba, Newton Municipal, Philadelphia, Pontotoc City, Prentiss, Quitman City, Quitman County, South Tippah, Stone, Tishomingo, Vicksburg-Warren, and Winona-Montgomery data were not provided.

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

Some districts did not provide all of the information requested for this report, which inhibited the assessment team's ability to conduct a complete analysis of finance and supply chain functions in the selected districts and inhibits districts' ability to manage their costs.

As noted previously, GlimpseK12 selected 50 of Mississippi's 138 traditional public school districts with a range of characteristics, including geographic location, enrollment, and grades based on the statewide accountability system to provide FY 2023 data on their finance and supply chain functions.

The assessment team's determination of conclusions of this report was inhibited by district's inability to provide the requested data. For example, seven districts failed to provide payroll department costs. Further, East Tallahatchie, Hazlehurst, Newton Municipal, and Pontotoc City failed to provide data for any key performance indicators in this report. The failure to either collect and/or provide information on key indicators suggests that district administrators do not have the information they need to make decisions regarding their finance and supply chain functions.

Conclusions Regarding Cost Savings

Based on FY 2023 data reported, of the districts reporting, at least 30 districts could realize annual projected potential savings of up to \$964,862 by reducing payroll costs and workers' compensation costs and savings of up to \$503,825 by reducing accounts payable costs.

At least 30 of the reporting districts have the potential for cost savings (see Exhibit 23 on page 51 for a summary) in the areas of finance, supply chain management, or both. While the reported data suggests the potential for cost savings for these districts, each district's administration should carefully review the data and recommendations in light of the particular circumstances of that district.

Twenty districts are not included in Exhibit 23. The assessment team's analysis of data in 15 districts did not result in any projected potential cost savings. Five districts (Brookhaven, East Tallahatchie, Hazlehurst, Newton Municipal, and Pontotoc City) did not provide enough information to determine whether cost savings could be realized.

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

District	Potential Savings – Finance	Potential Savings – Supply Chain	Recommendations
Alcorn	< or =\$19,462	--	The district should develop a strategic plan, review its fund balance, and review its payroll processes. If the district can bring its payroll costs in line with those of state peers, it could realize cost savings in the area of finance.
Baldwyn	< or =\$9,365	< or =\$47,466	The district should review its fund balance and its payroll process. If the district can bring its payroll costs in line with those of state peers, it could realize potential savings in the area of finance. The district should review its accounts payable process, track key procurement data, and standardize, measure, and increase competitive bidding. If the district can bring its accounts payable costs in line with those of state peers, it could realize potential savings in the area of supply chain management.
Biloxi	--	< or =\$60,351	The district should review its procurement processes and consistently track accounts payable data. The district should also identify the root

District	Potential Savings – Finance	Potential Savings – Supply Chain	Recommendations
			causes for its relatively high number of paycheck errors and take action to reduce or eliminate those errors. If the district can bring its procurement costs in line with those of state peers, it could realize cost savings in the area of supply chain management.
Chickasaw	< or =\$95,634	< or =\$9,803	<p>The district should review its fund balance and budgeting process. The district should also take steps to reduce its relatively high workers' compensation costs. If the district can bring those costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process. If the district can bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Choctaw	< or =\$10,656	--	The district should review its fund balance and budgeting process. The district should also take steps to reduce its workers' compensation costs. If the district can bring those costs in line with those of state peers, it could realize cost savings in the area of finance.
Cleveland	--	< or =\$35,549	The district should review its accounts payable processes. The district should also standardize, measure, and increase its competitive bidding. If the district could bring its performance in line with that of state peers in these areas, the districts could realize cost savings.
Corinth	< or =\$35,466	< or =\$69,698	<p>The district should review its fund balance and budgeting process. The district should also take steps to reduce its workers' compensation costs. If the district can bring those costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process and consistently track procurement data. The district should also standardize, measure, and increase its competitive bidding. Bringing performance in these areas in line with that of state</p>

District	Potential Savings – Finance	Potential Savings – Supply Chain	Recommendations
			peers could result in cost savings in the area of supply chain management.
Forrest County	< or =\$43,653	< or =\$31,112	<p>The district should review its fund balance and take steps to reduce its workers' compensation costs. If the district can bring those costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable process. If the district can bring those costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Greene	< or =\$36,505	--	The district should review its fund balance, its budgeting process, and its payroll processes. If the district can bring its payroll costs in line with those of state peers, it could realize cost savings.
Holly Springs	< or =\$34,303	< or =\$23,321	<p>The district should review its fund balance and its payroll processes. If the district can bring its payroll costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes for its relatively high number of payment errors and take steps to reduce or eliminate those errors. The district should also review its accounts payable processes, track key procurement measures, and standardize, measure, and increase its competitive bidding. If the district performed in line with state peers in these areas, it could realize the cost savings in the area of supply chain management.</p>
Jackson County	< or =\$53,283	--	The district should develop and use a current strategic plan. The district should also review its fund balance, review its budgeting process, and take steps to reduce its workers' compensation costs. If the district could bring its costs in line with peer averages, it could realize cost savings.
Lafayette	--	< or =\$45,010	The district should identify the root causes of its relatively high number of paycheck errors and take steps to reduce or eliminate those errors. The district should also review its accounts payable processes and track annual savings from competitive purchasing. If the district could bring

District	Potential Savings – Finance	Potential Savings – Supply Chain	Recommendations
			its accounts payable costs in line with those of state peers, it could realize cost savings.
Lawrence	< or =\$11,409	--	The district should review its payroll processes. If it can bring its costs in line with those of state peers, it could realize cost savings.
Leake	< or =\$76,207	--	The district should review its budgeting processes and payroll processes. If the district could bring its payroll costs in line with those of state peers, it could realize cost savings.
Leland	--	< or =\$49,702	The district should identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. The district should also review its accounts payable processes, accurately track key procurement measures, and standardize, measure, and increase competitive bidding. If the district can bring its performance in line with that of state peers in these areas, it could realize cost savings.
Long Beach	< or =\$59,029	--	The district should take steps to reduce its workers' compensation costs. If it could bring its costs in line with those of state peers, it could realize cost savings.
Marion	< or =\$17,975	--	The district should review its fund balance and its payroll processes. If the district can bring its payroll costs in line with those of state peers, it could realize cost savings.
Neshoba	< or =\$24,646	--	The district should review its fund balance and reduce its workers' compensation costs. If the district can bring those costs in line with those of state peers, it could realize cost savings.
North Pike	--	< or =\$22,824	The district should review its accounts payable processes, consistently track key indicators in the area of procurement, and increase its competitive procurements. If the district could bring its performance in line with that of state peers, it could realize cost savings.
Pearl River	< or =\$28,410	--	The district should review its fund balance and reduce its workers' compensation costs. If the

District	Potential Savings – Finance	Potential Savings – Supply Chain	Recommendations
			district could bring its costs in line with those of state peers, it could realize cost savings.
Philadelphia	--	< or =\$21,491	The district should review its accounts payable processes. The district should also standardize, measure, and increase its competitive bidding. If the district can bring its performance in these areas in line with that of state peers, it could realize cost savings.
Picayune	< or =\$58,812	--	The district should review its fund balance and reduce workers' compensation costs. If the district could bring its workers' compensation costs in line with those state peers, it could realize cost savings.
Quitman City	< or =\$33,994	< or =\$18,357	<p>The district should review its fund balance and payroll processes. The district should also take steps to reduce its workers' compensation costs. If the district could bring its payroll and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should review its accounts payable processes, track department and staffing costs, and increase its competitive procurements. If the district could bring its performance in line with that of state peers in these areas, it could realize cost savings in the area of supply chain management.</p>
Quitman County	< or =\$54,974	< or =\$27,583	<p>The district should review its fund balance and budgeting processes. The district should also review its payroll processes and take steps to reduce its workers' compensation costs. If the district could bring its payroll and workers' compensation costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should track its voided payments, review its accounts payable processes, and increase its competitive procurements. If the district could bring its performance in line with that of state peers, it could realize cost savings in the area of supply chain management.</p>
Senatobia	< or =\$21,576	< or =\$22,198	The district should review its fund balance and its payroll processes. If the district could bring its

District	Potential Savings – Finance	Potential Savings – Supply Chain	Recommendations
			<p>payroll costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should also review its accounts payable processes. If the district could bring its accounts payable costs in line with those of state peers, it could realize cost savings in the area of supply chain management.</p>
Smith	< or =\$50,577	--	The district should review its fund balance and budgeting processes. The district should also review its payroll processes and take steps to reduce its workers' compensation costs. If the district could bring its payroll and workers' compensation costs in line with those of state peers, it could realize cost savings.
South Panola	< or =\$67,739	--	The district should review its fund balance. The district should also review its payroll processes and take steps to reduce its workers' compensation costs. If the district could bring its payroll and workers' compensation costs in line with those of state peers, it could realize cost savings.
Stone	< or =\$60,018	--	The district should develop and use a formal strategic plan and review its fund balance and budgeting processes. The district should also review its payroll processes. If the district could bring its payroll costs in line with those of state peers, it could realize cost savings.
Tishomingo	< or =\$17,971	--	The district should review its fund balance and its budgeting processes. The district should also take steps to reduce its workers' compensation costs. If the district could bring those costs in line with those of state peers, it could realize cost savings.
Winona-Montgomery	< or =\$43,198	< or =\$19,360	<p>The district should review its fund balance and budgeting processes. The district should also review its payroll processes. If the district could bring payroll costs in line with those of state peers, it could realize cost savings in the area of finance.</p> <p>The district should identify the root causes of paycheck errors and take steps to reduce or eliminate those errors. If the district could bring its performance in line with that of state peers, it</p>

District	Potential Savings – Finance	Potential Savings – Supply Chain	Recommendations
			could realize cost savings in the area of supply chain management.
TOTAL	< or =\$964,862	< or =\$503,825	

Recommendations

1. In FY 2025, each district superintendent, in consultation with the district's finance and supply chain personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost savings. Such recommendations include:
 - a. achieving more precise estimates of revenues and expenses;
 - b. providing monthly financial status reports to functional department leaders;
 - c. developing and using a formal strategic plan that incorporates goals, objectives, and action steps;
 - d. accurately calculating payroll processing costs;
 - e. reducing workers' compensation costs (e.g., by providing safety training and conducting risk assessments);
 - f. adopting and tracking competitive procurements; and,
 - g. assessing the viability of utilizing purchasing cards.
2. For districts that were unable to provide certain information during this review pertaining to their finance or supply chain programs (or that provided questionable data), relevant district personnel should begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide annual reports to the district superintendent regarding the status of the finance and supply chain programs using the measures included in this review.

Appendix A: List of School Districts Included in This Review

1. Alcorn
2. Baldwin
3. Bay St. Louis-Waveland
4. Biloxi
5. Brookhaven
6. Chickasaw
7. Choctaw
8. Cleveland
9. Corinth
10. Covington
11. East Tallahatchie
12. Forrest County
13. Greene
14. Hancock
15. Hazlehurst
16. Holly Springs
17. Itawamba
18. Jackson County
19. Kosciusko
20. Lafayette
21. Lamar
22. Lawrence
23. Leake
24. Lee
25. Leland
26. Lincoln
27. Long Beach
28. Lowndes
29. Marion
30. Marshall
31. Monroe
32. Neshoba
33. New Albany
34. Newton Municipal
35. North Pike
36. Pearl River
37. Philadelphia
38. Picayune
39. Pontotoc City*
40. Prentiss
41. Quitman City
42. Quitman County
43. Senatobia
44. Smith
45. South Panola

46. South Tippah
47. Stone
48. Tishomingo
49. Vicksburg-Warren
50. Winona-Montgomery

*Pontotoc City failed to provide data for this review.

SOURCE: PEER.

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

District Metrics for Finance for FY 2023						
District	Annual District Operating Revenue	Annual District Operating Expenditures	Variance	Total Student Enrollment	Annual Operating Revenue per Student	Annual Operating Expenditures per Student
Alcorn	\$40,688,157	\$41,774,536	-2.67%	3,195	\$12,735	\$13,075
Baldwyn	\$9,476,428	\$8,524,879	10.04%	759	\$12,485	\$11,232
Bay St. Louis-Waveland	\$31,878,810	\$33,198,582	-4.14%	1,646	\$19,367	\$20,169
Biloxi	\$89,059,903	\$93,225,850	-4.68%	5,799	\$15,358	\$16,076
Brookhaven	\$39,457,403	\$36,031,927	8.68%	2,525	\$15,627	\$14,270
Chickasaw	\$27,699,022	\$26,907,131	2.86%	2,196	\$12,613	\$12,253
Choctaw	\$25,618,436	\$28,484,278	-11.19%	1,245	\$20,577	\$22,879
Cleveland	\$48,519,012	\$49,852,675	-2.75%	3,074	\$15,784	\$16,218
Corinth	\$31,069,972	\$29,873,622	3.85%	2,503	\$12,413	\$11,935
Covington	\$28,676,154	\$27,623,003	3.67%	2,535	\$11,312	\$10,897
East Tallahatchie	Not Provided					
Forrest County	\$36,898,912	\$37,632,382	-1.99%	2,130	\$17,323	\$17,668
Greene	\$23,631,682	\$23,248,804	1.62%	1,634	\$14,462	\$14,228
Hancock	\$41,189,867	\$39,686,357	3.65%	3,987	\$10,331	\$9,954
Hazlehurst	Not Provided					
Holly Springs	\$11,379,943	\$11,588,033	-1.83%	1,029	\$11,059	\$11,261
Itawamba	\$44,883,447	\$41,860,834	6.73%	3,266	\$13,743	\$12,817
Jackson County	\$115,817,311	\$99,260,365	14.30%	8,921	\$12,983	\$11,127
Kosciusko	\$30,005,314	\$34,881,086	-16.25%	2,100	\$14,288	\$16,610
Lafayette	\$40,181,755	\$38,618,487	3.89%	2,761	\$14,553	\$13,987
Lamar	\$133,928,932	\$126,337,465	5.67%	10,350	\$12,940	\$12,207
Lawrence	\$27,469,463	\$25,861,661	5.85%	1,685	\$16,302	\$15,348
Leake	\$34,952,079	\$37,244,636	-6.56%	2,512	\$13,914	\$14,827
Lee	\$83,500,000	\$85,700,000	-2.63%	6,303	\$13,248	\$13,597
Leland	\$17,062,411	\$17,449,000	-2.27%	707	\$24,134	\$24,680
Lincoln	\$34,150,391	\$38,526,053	-12.81%	2,779	\$12,289	\$13,863
Long Beach	\$27,084,523	\$22,461,280	17.07%	2,929	\$9,247	\$7,669
Lowndes	\$111,296,600	\$101,174,003	9.10%	5,162	\$21,561	\$19,600
Marion	\$42,586,757	\$41,971,613	1.44%	1,874	\$22,725	\$22,397
Marshall	\$44,193,993	\$41,134,545	6.92%	2,777	\$15,914	\$14,813
Monroe	\$19,511,567	\$14,936,181	23.45%	2,085	\$9,358	\$7,164
Neshoba	\$46,313,965	\$44,409,305	4.11%	3,110	\$14,892	\$14,280
New Albany	\$33,253,934	\$11,386,570	65.76%	2,103	\$15,813	\$5,414
Newton Municipal	Not Provided					
North Pike	\$32,250,905	\$33,757,371	-4.67%	1,955	\$16,497	\$17,267
Pearl River	\$35,599,938	\$37,948,275	-6.60%	3,329	\$10,694	\$11,399

District Metrics for Finance for FY 2023						
District	Annual District Operating Revenue	Annual District Operating Expenditures	Variance	Total Student Enrollment	Annual Operating Revenue per Student	Annual Operating Expenditures per Student
Philadelphia	\$8,087,932	\$7,472,143	7.61%	824	\$9,815	\$9,068
Picayune	\$48,940,947	\$45,709,223	6.60%	3,363	\$14,553	\$13,592
Pontotoc City	Not Provided					
Prentiss	\$34,675,192	\$31,583,439	8.92%	2,242	\$15,466	\$14,087
Quitman City	\$27,997,946	\$27,037,227	3.43%	1,554	\$18,017	\$17,398
Quitman County	\$19,752,411	\$16,637,680	15.77%	758	\$26,059	\$21,949
Senatobia	\$27,146,403	\$24,975,157	8.00%	1,668	\$16,275	\$14,973
Smith	\$30,432,917	\$29,785,982	2.13%	2,443	\$12,457	\$12,192
South Panola	\$52,408,662	\$56,304,077	-7.43%	4,313	\$12,151	\$13,055
South Tippah	\$35,557,332	\$33,629,314	5.42%	2,534	\$14,032	\$13,271
Stone	\$33,916,993	\$37,312,364	-10.01%	2,452	\$13,832	\$15,217
Tishomingo	\$43,208,918	\$45,370,822	-5.00%	2,821	\$15,317	\$16,083
Vicksburg-Warren	\$115,951,517	\$122,913,674	-6.00%	6,816	\$17,012	\$18,033
Winona-Montgomery	\$25,203,027	\$17,887,465	29.03%	1,120	\$22,503	\$15,971

District Metrics for Supply Chain for FY 2023						
District	Annual Procurement Outlay	Annual Competitive Procurement	Total Number of Purchase Orders	Total Procurement Staff	Total Number of Invoices	Total AP Staff
Alcorn	\$10,926,210	\$4,112,842	8,082	Not Provided	8,082	1
Baldwyn	\$3,550,463	\$0	1,661	2	1,786	1
Bay St. Louis-Waveland	\$8,829,523	\$2,114,188	2,753	0.5	2,563	0.5
Biloxi	\$31,123,667	\$2,499,568	5,162	2	Not Provided	1.5
Brookhaven	\$8,565,121	Not Provided	2,024	Not Provided	6,846	1
Chickasaw	\$0	\$115,407	3,414	0	3,414	1
Choctaw	\$12,702,177	Not Provided	2,360	0.2	2,344	0.2
Cleveland	\$18,796,509	\$716,875	2,184	2	4,159	1
Corinth	Not Provided	Not Provided	2,530	1	4,786	2
Covington	\$14,337,388	Not Provided	2,145	1	8,182	1
East Tallahatchie	Not Provided					
Forrest	\$680,629	\$0	2,782	2	7,026	1.15
Greene	\$6,926,494	\$444,033	6,027	1	6,133	1
Hancock	\$0	\$0	Not Provided	0	Not Provided	1
Hazlehurst	Not Provided					
Holly Springs	\$6,691,318	\$505,435	1,525	0	3,288	1
Itawamba	Not Provided	Not Provided	2,643	Not Provided	Not Provided	1
Jackson County	\$28,092,237	Not Provided	6,802	1	16,194	1
Kosciusko	\$0	Not Provided	2,306	Not Provided	13,245	1
Lafayette	\$13,186,268	\$154,458	3,092	1	6,074	1
Lamar	\$10,059,680	\$5,436,795	6,325	2	10,259	2

District Metrics for Supply Chain for FY 2023						
District	Annual Procurement Outlay	Annual Competitive Procurement	Total Number of Purchase Orders	Total Procurement Staff	Total Number of Invoices	Total AP Staff
Lawrence	Not Provided	Not Provided	Not Provided	Not Provided	9,688	1
Leake	\$14,920,177	Not Provided	Not Provided	1	Not Provided	1
Lee	\$28,039,552	Not Provided	2,855	0	12,430	1
Leland	Not Provided	Not Provided	Not Provided	0	1,252	1
Lincoln	\$10,562,618	\$4,734,032	1,408	0	4,725	1
Long Beach	\$18,256,624	Not Provided	2,922	0	5,890	1
Lowndes	\$36,388,128	\$200,000	3,295	2	12,037	1
Marion	Not Provided	\$13,041,271	7,388	0	7,388	1
Marshall	\$14,356,629	Not Provided	2,167	0.5	5,520	0.5
Monroe	\$7,373,587	\$1,667,612	2,341	Not Provided	4,134	1
Neshoba	Not Provided	Not Provided	1,642	Not Provided	6,360	1
New Albany	\$6,183,303	Not Provided	2,678	4	5,395	4
Newton Municipal	Not Provided					
North Pike	\$11,119,890	\$300,000	2,650	0	3,514	1
Pearl River	\$14,178,640	\$1,633,402	3,590	1	9,044	1
Philadelphia	Not Provided	Not Provided	2,418	Not Provided	2,418	1
Picayune	\$11,400,396	\$1,469,055	2,407	1	6,546	1
Pontotoc City	Not Provided					
Prentiss	Not Provided	Not Provided	2,500	Not Provided	2,500	1
Quitman City	\$15,297,648	Not Provided	2,495	0.25	2,612	1
Quitman County	Not Provided	Not Provided	1,516	0	1,488	1
Senatobia	\$9,137,812	\$560,000	2,363	1	3,545	1
Smith	\$9,663,028	\$2,435,133	1,808	1	6,397	1
South Panola	\$15,525,476	\$420,500	2,497	0	4,399	1
South Tippah	\$8,078,197	Not Provided	4,485	0	8,262	2
Stone	\$13,993,936	Not Provided	2,409	Not Provided	Not Provided	1
Tishomingo	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	1
Vicksburg-Warren	Not Provided	Not Provided	4,436	1	14,401	2
Winona-Montgomery	Not Provided	\$500,000	1,319	1	3,956	2

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

Alcorn			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (L), Above (+), or Equal to (=) State Peer Median	Below (L), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	4.28%	+	+
Fund Balance as a Percent of Operating Expenses	17.4%	-	-
Adopted Budget as a Percent of Actual Expenses	100.0%	-	-
Final Budget as a Percent of Actual Expenditure	100.0%	-	-
Final Budget as a Percent of Actual Revenue	100.0%	=	-
Paychecks Processed per Payroll Staff FTE per Month	528.5	+	+
Payroll Department Costs per \$100,000 of Payroll	\$534.63	+	+
Payroll Department Cost per Paycheck	\$18.12	+	+
Paycheck Errors per 10,000 Paychecks Processed	0.0	-	-
Paychecks Direct Deposit	100.0%	+	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$374.37	-	-
Worker's Compensation Cost per Employee	\$165.92	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$155.39	-	-
Accounts Payable Cost per Invoice	\$7.82	-	-
Average Number of Days to Process Invoices	Not Provided		
Invoices Processed per Accounts Payable Department FTE per Month	673.5	+	+
Payments Voided	1.3%	+	-
Purchasing Card (P-card) Purchasing Ratio	0.63	N/A	+
Procurement Department Costs per \$100,000 of District Revenue	\$124.59	+	-
Costs per Purchase Order	\$6.27	-	-
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio	37.64%	+	+

Baldwyn			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	5.36%	+	+
Fund Balance as a Percent of Operating Expenses	42.8%	+	+
Adopted Budget as a Percent of Actual Expenses	114.5%	+	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	305.2	–	–
Payroll Department Costs per \$100,000 of Payroll	\$617.52	+	+
Payroll Department Cost per Paycheck	\$20.17	+	+
Paycheck Errors per 10,000 Paychecks Processed	5.5 (1)	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$389.01	–	–
Worker’s Compensation Cost per Employee	\$186.10	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$726.0	+	+
Accounts Payable Cost per Invoice	\$38.54	+	+
Average Number of Days to Process Invoices	25.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	148.8	–	–
Payments Voided	0.8%	–	–
Purchasing Card (P-card) Purchasing Ratio	1.01%	N/A	+
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio	0.0%	–	–
Competitive Procurement Ratio	0.0%	–	–

Bay St Louis-Waveland			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	Not Provided		
Performance Data Reported			
Performance Indicator	FY 2023	Below (⬇), Above (+), or Equal to (=) State Peer Median	Below (⬇), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.82%	+	-
Fund Balance as a Percent of Operating Expenses	23.9%	-	-
Adopted Budget as a Percent of Actual Expenses	108.9%	-	-
Final Budget as a Percent of Actual Expenditure	88.8%	-	-
Final Budget as a Percent of Actual Revenue	87.7%	-	-
Paychecks Processed per Payroll Staff FTE per Month	664.7	+	+
Payroll Department Costs per \$100,000 of Payroll	\$155.59	-	-
Payroll Department Cost per Paycheck	\$7.40	-	-
Paycheck Errors per 10,000 Paychecks Processed	32.6 (13)	+	+
Paychecks Direct Deposit	99.9%	-	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$417.68	-	-
Worker's Compensation Cost per Employee	\$272.27	-	-
Accounts Payable Cost per \$100,000 of District Revenue	\$96.20	-	-
Accounts Payable Cost per Invoice	\$11.26	+	-
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	427.2	-	-
Payments Voided	0.1%	-	-
Purchasing Card (P-card) Purchasing Ratio	0.00%	-	-
Procurement Department Costs per \$100,000 of District Revenue	\$96.20	-	-
Costs per Purchase Order	\$11.14	-	-
Procurement Savings Ratio	0.0%	-	-
Competitive Procurement Ratio	0.0%	-	-

Biloxi			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	6.71%	+	+
Fund Balance as a Percent of Operating Expenses	26.5%	–	–
Adopted Budget as a Percent of Actual Expenses	102.3%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	336.2	–	–
Payroll Department Costs per \$100,000 of Payroll	\$410.26	+	–
Payroll Department Cost per Paycheck	\$14.23	–	–
Paycheck Errors per 10,000 Paychecks Processed	15.7 (19)	+	–
Paychecks Direct Deposit	95.2%	–	–
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$350.68	–	–
Worker’s Compensation Cost per Employee	\$176.92	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$70.23	–	–
Accounts Payable Cost per Invoice	Not Provided		
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month			
Payments Voided	1.7%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.28%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$173.04	+	+
Costs per Purchase Order	\$29.85	+	+
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio	8.03%	–	–

Brookhaven			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.93%	+	–
Fund Balance as a Percent of Operating Expenses	61.3%	+	+
Adopted Budget as a Percent of Actual Expenses	124.4%	+	+
Final Budget as a Percent of Actual Expenditure	135.0%	+	+
Final Budget as a Percent of Actual Revenue	108.6%	+	–
Paychecks Processed per Payroll Staff FTE per Month	503.7	+	+
Payroll Department Costs per \$100,000 of Payroll	Not Provided		
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	31.4 (19)	+	+
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$175.47	–	–
Worker’s Compensation Cost per Employee	Not Provided		
Accounts Payable Cost per \$100,000 of District Revenue			
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	20.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	570.5	+	+
Payments Voided	0.5%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Chickasaw			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.02%	–	–
Fund Balance as a Percent of Operating Expenses	85.0%	+	+
Adopted Budget as a Percent of Actual Expenses	145.2%	+	+
Final Budget as a Percent of Actual Expenditure	145.2%	+	+
Final Budget as a Percent of Actual Revenue	143.3%	+	+
Paychecks Processed per Payroll Staff FTE per Month	353.9	+	+
Payroll Department Costs per \$100,000 of Payroll	\$463.89	+	+
Payroll Department Cost per Paycheck	\$14.97	–	–
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100.0%	+	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$1,129.70	+	+
Worker’s Compensation Cost per Employee	\$611.84	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$175.51	+	–
Accounts Payable Cost per Invoice	\$14.24	+	+
Average Number of Days to Process Invoices	2.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	284.5	–	–
Payments Voided	0.8%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Choctaw			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.74%	–	+
Fund Balance as a Percent of Operating Expenses	24.7%	–	–
Adopted Budget as a Percent of Actual Expenses	127.4%	+	+
Final Budget as a Percent of Actual Expenditure	100.0%	–	+
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	565.5	+	+
Payroll Department Costs per \$100,000 of Payroll	\$314.02	–	–
Payroll Department Cost per Paycheck	\$14.19	–	–
Paycheck Errors per 10,000 Paychecks Processed	5.9 (2)	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$454.56	+	–
Worker’s Compensation Cost per Employee	\$277.57	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$86.94	–	–
Accounts Payable Cost per Invoice	\$9.50	–	–
Average Number of Days to Process Invoices	1.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	976.7	+	+
Payments Voided	0.2%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$15.61	–	–
Costs per Purchase Order	\$1.69	–	–
Procurement Savings Ratio	3.4%	+	–
Competitive Procurement Ratio	Not Provided		

Cleveland			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.86%	+	–
Fund Balance as a Percent of Operating Expenses	47.6%	+	+
Adopted Budget as a Percent of Actual Expenses	113.5%	+	–
Final Budget as a Percent of Actual Expenditure	120.5%	+	+
Final Budget as a Percent of Actual Revenue	115.0%	+	+
Paychecks Processed per Payroll Staff FTE per Month	527.3	+	+
Payroll Department Costs per \$100,000 of Payroll	\$230.99	–	–
Payroll Department Cost per Paycheck	\$9.93	–	–
Paycheck Errors per 10,000 Paychecks Processed	11.1 (7)	+	–
Paychecks Direct Deposit	100.0%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$396.24	–	–
Worker's Compensation Cost per Employee	\$232.18	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$130.50	–	–
Accounts Payable Cost per Invoice	\$15.22	+	+
Average Number of Days to Process Invoices	45.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	346.6	–	–
Payments Voided	0.4%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.48%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$357.56	+	+
Costs per Purchase Order	\$248.20	+	+
Procurement Savings Ratio	9.4%	+	+
Competitive Procurement Ratio	3.81%	–	–

Corinth			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	0.1%	–	–
Adopted Budget as a Percent of Actual Expenses	131.0%	+	+
Final Budget as a Percent of Actual Expenditure	132.8%	+	+
Final Budget as a Percent of Actual Revenue	126.0%	+	+
Paychecks Processed per Payroll Staff FTE per Month	333.6	–	–
Payroll Department Costs per \$100,000 of Payroll	\$305.32	–	–
Payroll Department Cost per Paycheck	\$15.35	+	–
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	99.5%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$535.01	+	–
Worker’s Compensation Cost per Employee	\$350.64	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$399.45	+	+
Accounts Payable Cost per Invoice	\$25.93	+	+
Average Number of Days to Process Invoices	45.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	199.4	–	–
Payments Voided	0.0%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Covington			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.06%	–	–
Fund Balance as a Percent of Operating Expenses	40.2%	+	+
Adopted Budget as a Percent of Actual Expenses	101.8%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	486.5	+	+
Payroll Department Costs per \$100,000 of Payroll	\$210.10	–	–
Payroll Department Cost per Paycheck	\$9.52	–	–
Paycheck Errors per 10,000 Paychecks Processed	5.1 (3)	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$391.94	–	–
Worker’s Compensation Cost per Employee	\$226.38	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$192.43	+	–
Accounts Payable Cost per Invoice	\$6.74	–	–
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	681.8	+	+
Payments Voided	0.8%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	–	–
Procurement Department Costs per \$100,000 of District Revenue	\$98.15	–	–
Costs per Purchase Order	\$13.12	–	–
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio			

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

Forrest County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.11%	+	–
Fund Balance as a Percent of Operating Expenses	42.1%	+	+
Adopted Budget as a Percent of Actual Expenses	108.5%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	99.9%	–	–
Paychecks Processed per Payroll Staff FTE per Month	223.7	–	–
Payroll Department Costs per \$100,000 of Payroll	Not Provided		
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	24.3 (14)	+	+
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$661.53	+	+
Worker’s Compensation Cost per Employee	\$311.91	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$313.33	+	+
Accounts Payable Cost per Invoice	\$15.80	+	+
Average Number of Days to Process Invoices	7.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	509.1	+	–
Payments Voided	0.4%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$91.54	–	–
Costs per Purchase Order	\$12.14	–	–
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio	0.00%	–	–

Greene			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.02%	–	–
Fund Balance as a Percent of Operating Expenses	27.6%	–	–
Adopted Budget as a Percent of Actual Expenses	118.4%	+	+
Final Budget as a Percent of Actual Expenditure	106.1%	+	–
Final Budget as a Percent of Actual Revenue	106.4%	+	–
Paychecks Processed per Payroll Staff FTE per Month	325.6	–	–
Payroll Department Costs per \$100,000 of Payroll	\$582.88	+	+
Payroll Department Cost per Paycheck	\$24.40	+	+
Paycheck Errors per 10,000 Paychecks Processed	5.1 (2)	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$378.80	–	–
Worker’s Compensation Cost per Employee	\$231.01	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$313.33	+	+
Accounts Payable Cost per Invoice	\$12.07	+	–
Average Number of Days to Process Invoices	8.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	511.1	+	–
Payments Voided	0.0%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.70%	N/A	+
Procurement Department Costs per \$100,000 of District Revenue	\$81.33	–	–
Costs per Purchase Order	\$3.19	–	–
Procurement Savings Ratio	2.6%	+	–
Competitive Procurement Ratio	6.41%	–	–

Hancock			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.00%	–	–
Fund Balance as a Percent of Operating Expenses	44.1%	+	+
Adopted Budget as a Percent of Actual Expenses	111.5%	+	–
Final Budget as a Percent of Actual Expenditure	111.5%	+	–
Final Budget as a Percent of Actual Revenue	99.1%	–	–
Paychecks Processed per Payroll Staff FTE per Month	Not Provided		
Payroll Department Costs per \$100,000 of Payroll	\$175.96	–	–
Payroll Department Cost per Paycheck	\$6.85	–	–
Paycheck Errors per 10,000 Paychecks Processed	Not Provided		
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$404.23	–	–
Worker’s Compensation Cost per Employee	\$199.46	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$149.43	–	–
Accounts Payable Cost per Invoice	Not Provided		
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	Not Provided		
Payments Voided			
Purchasing Card (P-card) Purchasing Ratio			
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

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

Holly Springs			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	26.4%	–	–
Adopted Budget as a Percent of Actual Expenses	102.5%	–	–
Final Budget as a Percent of Actual Expenditure	99.9%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	205.2	–	–
Payroll Department Costs per \$100,000 of Payroll	\$656.37	+	+
Payroll Department Cost per Paycheck	\$28.99	+	+
Paycheck Errors per 10,000 Paychecks Processed	20.3 (5)	+	+
Paychecks Direct Deposit	100.0%	+	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$413.90	–	–
Worker’s Compensation Cost per Employee	\$206.42	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$533.40	+	+
Accounts Payable Cost per Invoice	\$18.46	+	+
Average Number of Days to Process Invoices	10.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	274.0	–	–
Payments Voided	1.2%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.50%	N/A	=
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio	4.1%	+	+
Competitive Procurement Ratio	7.55%	–	–

Itawamba			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	Not Provided		
Fund Balance as a Percent of Operating Expenses	27.8%	–	–
Adopted Budget as a Percent of Actual Expenses	100.8%	–	–
Final Budget as a Percent of Actual Expenditure	100.8%	–	–
Final Budget as a Percent of Actual Revenue	96.1%	–	–
Paychecks Processed per Payroll Staff FTE per Month	1121.7	+	+
Payroll Department Costs per \$100,000 of Payroll	\$464.03	+	+
Payroll Department Cost per Paycheck	\$15.05	=	–
Paycheck Errors per 10,000 Paychecks Processed	1.5 (1)	–	–
Paychecks Direct Deposit	99.9%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$388.12	–	–
Worker’s Compensation Cost per Employee	\$168.12	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$118.21	–	–
Accounts Payable Cost per Invoice	Not Provided		
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month			
Payments Voided			
Purchasing Card (P-card) Purchasing Ratio			
Procurement Department Costs per \$100,000 of District Revenue	\$114.35	+	–
Costs per Purchase Order	\$19.42	+	–
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio			

Jackson County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.19%	–	–
Fund Balance as a Percent of Operating Expenses	14.5%	–	–
Adopted Budget as a Percent of Actual Expenses	109.4%	–	–
Final Budget as a Percent of Actual Expenditure	119.5%	+	+
Final Budget as a Percent of Actual Revenue	110.7%	+	+
Paychecks Processed per Payroll Staff FTE per Month	980.8	+	+
Payroll Department Costs per \$100,000 of Payroll	\$120.77	–	–
Payroll Department Cost per Paycheck	\$5.10	–	–
Paycheck Errors per 10,000 Paychecks Processed	1.1 (2)	–	–
Paychecks Direct Deposit	96.5%	–	–
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$473.68	+	–
Worker’s Compensation Cost per Employee	\$276.91	+	–
Accounts Payable Cost per \$100,000 of District Revenue	Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month	1,349.5	+	+
Payments Voided	1.4%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Kosciusko			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.17%	–	–
Fund Balance as a Percent of Operating Expenses	8.7%	–	–
Adopted Budget as a Percent of Actual Expenses	90.9%	–	–
Final Budget as a Percent of Actual Expenditure	86.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	310.2	–	–
Payroll Department Costs per \$100,000 of Payroll	Not Provided		
Payroll Department Cost per Paycheck	\$4.30	–	–
Paycheck Errors per 10,000 Paychecks Processed	Not Provided		
Paychecks Direct Deposit	99.6%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	Not Provided		
Worker’s Compensation Cost per Employee	\$225.75	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$49.99	–	–
Accounts Payable Cost per Invoice	\$1.13	–	–
Average Number of Days to Process Invoices	3.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	1,103.8	+	+
Payments Voided	0.7%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Lafayette			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.00%	–	–
Fund Balance as a Percent of Operating Expenses	25.1%	–	–
Adopted Budget as a Percent of Actual Expenses	101.4%	–	–
Final Budget as a Percent of Actual Expenditure	105.3%	+	–
Final Budget as a Percent of Actual Revenue	105.8%	+	–
Paychecks Processed per Payroll Staff FTE per Month	334.7	–	–
Payroll Department Costs per \$100,000 of Payroll	\$274.06	–	–
Payroll Department Cost per Paycheck	\$14.06	–	–
Paycheck Errors per 10,000 Paychecks Processed	51.8 (26)	+	+
Paychecks Direct Deposit	99.5%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$257.47	–	–
Worker’s Compensation Cost per Employee	\$150.02	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$283.87	+	+
Accounts Payable Cost per Invoice	\$18.78	+	+
Average Number of Days to Process Invoices	10.4	–	–
Invoices Processed per Accounts Payable Department FTE per Month	506.2	+	–
Payments Voided	5.6%	+	+
Purchasing Card (P-card) Purchasing Ratio	0.43%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio	0.0%	–	–
Competitive Procurement Ratio	1.17%	–	–

Lamar			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	3.65%	+	+
Fund Balance as a Percent of Operating Expenses	41.8%	+	+
Adopted Budget as a Percent of Actual Expenses	101.9%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	879.1	+	+
Payroll Department Costs per \$100,000 of Payroll	\$129.28	–	–
Payroll Department Cost per Paycheck	\$4.47	–	–
Paycheck Errors per 10,000 Paychecks Processed	Not Provided		
Paychecks Direct Deposit	100.0%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$234.73	–	–
Worker's Compensation Cost per Employee	\$103.55	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$59.66	–	–
Accounts Payable Cost per Invoice	\$7.79	–	–
Average Number of Days to Process Invoices	10.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	427.5	–	–
Payments Voided	0.6%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$66.71	–	–
Costs per Purchase Order	\$14.13	–	–
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio	54.05%	+	+

Lawrence			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.65%	–	–
Fund Balance as a Percent of Operating Expenses	67.2%	+	+
Adopted Budget as a Percent of Actual Expenses	121.7%	+	+
Final Budget as a Percent of Actual Expenditure	101.9%	+	+
Final Budget as a Percent of Actual Revenue	95.8%	–	–
Paychecks Processed per Payroll Staff FTE per Month	152.3	–	–
Payroll Department Costs per \$100,000 of Payroll	\$278.56	–	–
Payroll Department Cost per Paycheck	\$21.28	+	+
Paycheck Errors per 10,000 Paychecks Processed	27.3 (5)	+	+
Paychecks Direct Deposit	78.9%	–	–
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$546.45	+	–
Worker’s Compensation Cost per Employee	\$198.20	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$121.26	–	–
Accounts Payable Cost per Invoice	\$3.44	–	–
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	807.3	+	+
Payments Voided	Not Provided		
Purchasing Card (P-card) Purchasing Ratio			
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Leake			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	Not Provided		
Fund Balance as a Percent of Operating Expenses	11.5%	–	–
Adopted Budget as a Percent of Actual Expenses	131.0%	+	+
Final Budget as a Percent of Actual Expenditure	127.7%	+	+
Final Budget as a Percent of Actual Revenue	127.2%	+	+
Paychecks Processed per Payroll Staff FTE per Month	205.0	–	–
Payroll Department Costs per \$100,000 of Payroll	\$528.01	+	+
Payroll Department Cost per Paycheck	\$19.47	+	+
Paycheck Errors per 10,000 Paychecks Processed	Not Provided		
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$731.99	+	+
Worker’s Compensation Cost per Employee	372.01	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$147.26	–	–
Accounts Payable Cost per Invoice	Not Provided		
Average Number of Days to Process Invoices	10.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	Not Provided		
Payments Voided			
Purchasing Card (P-card) Purchasing Ratio	0.01%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$127.58	+	+
Costs per Purchase Order	\$26.35	+	+
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio			

Lee			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	6.16%	+	+
Fund Balance as a Percent of Operating Expenses	42.5%	+	+
Adopted Budget as a Percent of Actual Expenses	106.1%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	973.0	+	+
Payroll Department Costs per \$100,000 of Payroll	\$164.77	–	–
Payroll Department Cost per Paycheck	\$6.00	–	–
Paycheck Errors per 10,000 Paychecks Processed	17.1 (20)	+	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$478.34	+	–
Worker’s Compensation Cost per Employee	\$201.41	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$89.82	–	–
Accounts Payable Cost per Invoice	\$6.03	–	–
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	1,035.8	+	+
Payments Voided	0.2%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Leland			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.02%	–	–
Fund Balance as a Percent of Operating Expenses	46.2%	+	+
Adopted Budget as a Percent of Actual Expenses	106.0%	–	–
Final Budget as a Percent of Actual Expenditure	100.6%	–	–
Final Budget as a Percent of Actual Revenue	102.5%	+	–
Paychecks Processed per Payroll Staff FTE per Month	168.0	–	–
Payroll Department Costs per \$100,000 of Payroll	\$323.77	–	–
Payroll Department Cost per Paycheck	\$14.65	–	–
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$435.48	+	–
Worker’s Compensation Cost per Employee	\$235.12	=	–
Accounts Payable Cost per \$100,000 of District Revenue	\$374.72	+	+
Accounts Payable Cost per Invoice	\$51.07	+	+
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	104.3	–	–
Payments Voided	3.9%	+	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Lincoln			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.00%	–	–
Fund Balance as a Percent of Operating Expenses	96.3%	+	+
Adopted Budget as a Percent of Actual Expenses	103.4%	–	–
Final Budget as a Percent of Actual Expenditure	112.8%	+	–
Final Budget as a Percent of Actual Revenue	96.1%	–	–
Paychecks Processed per Payroll Staff FTE per Month	214.0	–	–
Payroll Department Costs per \$100,000 of Payroll	Not Provided		
Payroll Department Cost per Paycheck	Not Provided		
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$288.17	–	–
Worker’s Compensation Cost per Employee	\$156.17	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$180.61	+	–
Accounts Payable Cost per Invoice	\$13.05	+	–
Average Number of Days to Process Invoices	0.1	–	–
Invoices Processed per Accounts Payable Department FTE per Month	393.8	–	–
Payments Voided	0.1%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.0%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order	Not Provided		
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio	44.82%	+	+

Long Beach			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.00%	–	–
Fund Balance as a Percent of Operating Expenses	24.1%	–	–
Adopted Budget as a Percent of Actual Expenses	103.5%	–	–
Final Budget as a Percent of Actual Expenditure	100.1%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	436.7	+	–
Payroll Department Costs per \$100,000 of Payroll	\$190.59	–	–
Payroll Department Cost per Paycheck	\$9.17	–	–
Paycheck Errors per 10,000 Paychecks Processed	13.4 (7)	+	–
Paychecks Direct Deposit	99.8%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$608.09	+	+
Worker’s Compensation Cost per Employee	\$382.32	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$244.57	+	+
Accounts Payable Cost per Invoice	\$11.25	–	–
Average Number of Days to Process Invoices	26.5	+	+
Invoices Processed per Accounts Payable Department FTE per Month	490.8	+	–
Payments Voided	6.0%	+	+
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Lowndes			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	6.81%	+	+
Fund Balance as a Percent of Operating Expenses	53.0%	+	+
Adopted Budget as a Percent of Actual Expenses	110.7%	+	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	449.0	+	–
Payroll Department Costs per \$100,000 of Payroll	\$320.91	–	–
Payroll Department Cost per Paycheck	\$10.45	–	–
Paycheck Errors per 10,000 Paychecks Processed	4.6 (5)	–	–
Paychecks Direct Deposit	98.7%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$275.63	–	–
Worker’s Compensation Cost per Employee	\$96.50	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$48.38	–	–
Accounts Payable Cost per Invoice	\$4.47	–	–
Average Number of Days to Process Invoices	7.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	1,003.1	+	+
Payments Voided	0.2%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio	0.55%	–	–

Marion			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	9.7%	–	–
Adopted Budget as a Percent of Actual Expenses	81.5%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	342.0	–	–
Payroll Department Costs per \$100,000 of Payroll	\$367.13	+	–
Payroll Department Cost per Paycheck	\$19.43	+	+
Paycheck Errors per 10,000 Paychecks Processed	36.5 (15)	+	+
Paychecks Direct Deposit	100%	=	–
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$347.49	–	–
Worker’s Compensation Cost per Employee	\$218.79	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$197.22	+	+
Accounts Payable Cost per Invoice	\$11.37	=	–
Average Number of Days to Process Invoices	45.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	615.7	+	+
Payments Voided	0.0%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Marshall			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	Not Provided		
Fund Balance as a Percent of Operating Expenses	83.2%	+	+
Adopted Budget as a Percent of Actual Expenses	127.4%	+	+
Final Budget as a Percent of Actual Expenditure	127.4%	+	+
Final Budget as a Percent of Actual Revenue	125.7%	+	+
Paychecks Processed per Payroll Staff FTE per Month	458.0	+	–
Payroll Department Costs per \$100,000 of Payroll	\$296.15	–	–
Payroll Department Cost per Paycheck	\$12.55	–	–
Paycheck Errors per 10,000 Paychecks Processed	87.3 (48)	+	+
Paychecks Direct Deposit	99.8%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$382.90	–	–
Worker’s Compensation Cost per Employee	\$210.90	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$66.70	–	–
Accounts Payable Cost per Invoice	\$5.34	–	–
Average Number of Days to Process Invoices	45.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	920.0	+	+
Payments Voided	1.2%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.04%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$66.63	–	–
Costs per Purchase Order	\$0.23	–	–
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio			

Monroe			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.24%	+	–
Fund Balance as a Percent of Operating Expenses	44.1%	+	+
Adopted Budget as a Percent of Actual Expenses	108.8%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	349.0	–	–
Payroll Department Costs per \$100,000 of Payroll	\$405.33	+	–
Payroll Department Cost per Paycheck	\$13.72	–	–
Paycheck Errors per 10,000 Paychecks Processed	2.4 (1)	–	–
Paychecks Direct Deposit	99.7%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$410.77	–	–
Worker’s Compensation Cost per Employee	\$129.67	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$254.26	+	+
Accounts Payable Cost per Invoice	\$12.00	+	–
Average Number of Days to Process Invoices	5.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	344.5	–	–
Payments Voided	1.2%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio	0.00%	–	–
Competitive Procurement Ratio	22.62%	+	+

Neshoba			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	33.0%	+	–
Adopted Budget as a Percent of Actual Expenses	122.3%	+	+
Final Budget as a Percent of Actual Expenditure	119.6%	+	+
Final Budget as a Percent of Actual Revenue	111.9%	+	+
Paychecks Processed per Payroll Staff FTE per Month	408.4	+	–
Payroll Department Costs per \$100,000 of Payroll	\$264.88	–	–
Payroll Department Cost per Paycheck	\$13.29	–	–
Paycheck Errors per 10,000 Paychecks Processed	16.3 (8)	+	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$495.22	+	–
Worker’s Compensation Cost per Employee	\$294.80	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$140.35	–	–
Accounts Payable Cost per Invoice	\$10.22	–	–
Average Number of Days to Process Invoices	20.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	530.0	+	–
Payments Voided	1.4%	+	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

New Albany			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.00%	–	–
Fund Balance as a Percent of Operating Expenses	Not Provided		
Adopted Budget as a Percent of Actual Expenses	129.9%	+	+
Final Budget as a Percent of Actual Expenditure	Not Provided		
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	Not Provided		
Payroll Department Costs per \$100,000 of Payroll			
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	95.8%	–	–
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$293.17	–	–
Worker’s Compensation Cost per Employee	\$164.06	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$455.59	+	+
Accounts Payable Cost per Invoice	\$28.08	+	+
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	112.4	–	–
Payments Voided	2.8%	+	–
Purchasing Card (P-card) Purchasing Ratio	2.77%	N/A	+
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio	13.4%	+	+
Competitive Procurement Ratio	0.00%	–	–

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

North Pike			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.00%	–	–
Fund Balance as a Percent of Operating Expenses	43.1%	+	+
Adopted Budget as a Percent of Actual Expenses	102.4%	–	–
Final Budget as a Percent of Actual Expenditure	97.6%	–	–
Final Budget as a Percent of Actual Revenue	106.8%	+	–
Paychecks Processed per Payroll Staff FTE per Month	342.6	–	–
Payroll Department Costs per \$100,000 of Payroll	\$339.09	–	–
Payroll Department Cost per Paycheck	\$15.91	+	=
Paycheck Errors per 10,000 Paychecks Processed	Not Provided		
Paychecks Direct Deposit	97.1%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$426.92	–	–
Worker’s Compensation Cost per Employee	Not Provided		
Accounts Payable Cost per \$100,000 of District Revenue	\$194.64	+	–
Accounts Payable Cost per Invoice	\$17.86	+	+
Average Number of Days to Process Invoices	20.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	292.8	–	–
Payments Voided	0.9%	=	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Pearl River			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	17.7%	–	–
Adopted Budget as a Percent of Actual Expenses	93.5%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	449.9	+	–
Payroll Department Costs per \$100,000 of Payroll	\$332.20	–	–
Payroll Department Cost per Paycheck	\$11.53	–	–
Paycheck Errors per 10,000 Paychecks Processed	5.6 (3)	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$583.35	+	+
Worker’s Compensation Cost per Employee	\$257.91	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$149.22	–	–
Accounts Payable Cost per Invoice	\$5.87	–	–
Average Number of Days to Process Invoices	45.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	753.7	+	+
Payments Voided	0.5%	–	–
Purchasing Card (P-card) Purchasing Ratio	1.04%	N/A	+
Procurement Department Costs per \$100,000 of District Revenue	\$164.97	+	+
Costs per Purchase Order	\$16.36	=	–
Procurement Savings Ratio	0.0%	–	–
Competitive Procurement Ratio	11.52%	+	–

Philadelphia			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	Not Provided		
Fund Balance as a Percent of Operating Expenses			
Adopted Budget as a Percent of Actual Expenses	100.0%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	173.6	–	–
Payroll Department Costs per \$100,000 of Payroll	Not Provided		
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed			
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	Not Provided		
Worker’s Compensation Cost per Employee			
Accounts Payable Cost per \$100,000 of District Revenue	\$605.60	+	+
Accounts Payable Cost per Invoice	\$20.26	+	+
Average Number of Days to Process Invoices	42.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	201.5	–	–
Payments Voided	0.7%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Picayune			
Benchmark Data Not Reported			
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.13%	+	–
Fund Balance as a Percent of Operating Expenses	31.6%	=	–
Adopted Budget as a Percent of Actual Expenses	119.1%	+	+
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	358.6	+	–
Payroll Department Costs per \$100,000 of Payroll	\$308.14	–	–
Payroll Department Cost per Paycheck	\$8.19	–	–
Paycheck Errors per 10,000 Paychecks Processed	14.7 (19)	+	–
Paychecks Direct Deposit	99.7%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$603.24	+	+
Worker’s Compensation Cost per Employee	\$237.58	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$92.72	–	–
Accounts Payable Cost per Invoice	\$6.93	–	–
Average Number of Days to Process Invoices	13.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	545.5	+	–
Payments Voided	8.0%	+	+
Purchasing Card (P-card) Purchasing Ratio	0.41%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$47.70	–	–
Costs per Purchase Order	\$9.70	–	–
Procurement Savings Ratio	1.7%	+	–
Competitive Procurement Ratio	12.89%	+	–

Pontotoc City

Benchmark Data Not Reported

Performance Data Not Reported

Prentiss			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		✗	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.00%	–	–
Fund Balance as a Percent of Operating Expenses	74.5%	+	+
Adopted Budget as a Percent of Actual Expenses	109.9%	–	–
Final Budget as a Percent of Actual Expenditure	109.8%	+	–
Final Budget as a Percent of Actual Revenue	Not Provided		
Paychecks Processed per Payroll Staff FTE per Month	405.0	+	–
Payroll Department Costs per \$100,000 of Payroll	Not Provided		
Payroll Department Cost per Paycheck			
Paycheck Errors per 10,000 Paychecks Processed	0.0	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$358.65	–	–
Worker’s Compensation Cost per Employee	\$220.12	–	–
Accounts Payable Cost per \$100,000 of District Revenue	Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	10.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	208.3	–	–
Payments Voided	0.4%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Quitman City			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?		x	
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	2.35%	+	–
Fund Balance as a Percent of Operating Expenses	83.2%	+	+
Adopted Budget as a Percent of Actual Expenses	126.1%	+	+
Final Budget as a Percent of Actual Expenditure	126.1%	+	+
Final Budget as a Percent of Actual Revenue	118.9%	+	+
Paychecks Processed per Payroll Staff FTE per Month	285.9	–	–
Payroll Department Costs per \$100,000 of Payroll	\$509.68	+	+
Payroll Department Cost per Paycheck	\$23.03	+	+
Paycheck Errors per 10,000 Paychecks Processed	2.9 (1)	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$474.52	+	–
Worker’s Compensation Cost per Employee	\$252.75	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$171.63	+	–
Accounts Payable Cost per Invoice	\$18.40	+	+
Average Number of Days to Process Invoices	5.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	217.7	–	–
Payments Voided	1.1%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.01%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Quitman County			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.76%	+	–
Fund Balance as a Percent of Operating Expenses	41.6%	+	+
Adopted Budget as a Percent of Actual Expenses	118.0%	+	+
Final Budget as a Percent of Actual Expenditure	120.3%	+	+
Final Budget as a Percent of Actual Revenue	104.8%	+	–
Paychecks Processed per Payroll Staff FTE per Month	201.4	–	–
Payroll Department Costs per \$100,000 of Payroll	\$477.01	+	+
Payroll Department Cost per Paycheck	\$19.06	+	+
Paycheck Errors per 10,000 Paychecks Processed	62.1 (15)	+	+
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$887.54	+	+
Worker’s Compensation Cost per Employee	\$498.42	+	+
Accounts Payable Cost per \$100,000 of District Revenue	\$225.29	+	+
Accounts Payable Cost per Invoice	\$29.91	+	+
Average Number of Days to Process Invoices	14.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	124.0	–	–
Payments Voided	2.2%	+	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Senatobia			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	27.2%	–	–
Adopted Budget as a Percent of Actual Expenses	103.9%	–	–
Final Budget as a Percent of Actual Expenditure	103.9%	+	–
Final Budget as a Percent of Actual Revenue	91.1%	–	–
Paychecks Processed per Payroll Staff FTE per Month	295.8	–	–
Payroll Department Costs per \$100,000 of Payroll	\$477.95	+	+
Payroll Department Cost per Paycheck	\$20.44	+	+
Paycheck Errors per 10,000 Paychecks Processed	33.8 (12)	+	+
Paychecks Direct Deposit	98.6%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$393.78	–	–
Worker’s Compensation Cost per Employee	\$181.74	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$230.23	+	+
Accounts Payable Cost per Invoice	\$17.63	+	+
Average Number of Days to Process Invoices	3.0	–	–
Invoices Processed per Accounts Payable Department FTE per Month	295.4	–	–
Payments Voided	0.5%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.53%	N/A	+
Procurement Department Costs per \$100,000 of District Revenue	\$231.15	+	+
Costs per Purchase Order	\$26.56	+	+
Procurement Savings Ratio	1.8%	+	–
Competitive Procurement Ratio	6.13%	–	–

Smith			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	1.59%	+	–
Fund Balance as a Percent of Operating Expenses	79.1%	+	+
Adopted Budget as a Percent of Actual Expenses	117.1%	+	+
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	99.8%	–	–
Paychecks Processed per Payroll Staff FTE per Month	255.2	–	–
Payroll Department Costs per \$100,000 of Payroll	\$625.26	+	+
Payroll Department Cost per Paycheck	\$20.44	+	+
Paycheck Errors per 10,000 Paychecks Processed	17.4 (8)	+	–
Paychecks Direct Deposit	98.5%	–	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$603.80	+	+
Worker’s Compensation Cost per Employee	\$260.51	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$202.00	+	+
Accounts Payable Cost per Invoice	\$9.61	–	–
Average Number of Days to Process Invoices	25.7	+	+
Invoices Processed per Accounts Payable Department FTE per Month	533.1	+	–
Payments Voided	0.5%	–	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	\$119.53	+	–
Costs per Purchase Order	\$20.12	+	–
Procurement Savings Ratio	Not Provided		
Competitive Procurement Ratio	25.20%	+	+

South Panola			
Benchmark Data Not Reported			
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.01%	–	–
Fund Balance as a Percent of Operating Expenses	24.6%	–	–
Adopted Budget as a Percent of Actual Expenses	99.2%	–	–
Final Budget as a Percent of Actual Expenditure	101.4%	=	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	360.0	+	–
Payroll Department Costs per \$100,000 of Payroll	\$381.56	+	–
Payroll Department Cost per Paycheck	\$17.31	+	+
Paycheck Errors per 10,000 Paychecks Processed	3.5 (3)	–	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$554.87	+	–
Worker’s Compensation Cost per Employee	\$299.93	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$95.41	–	–
Accounts Payable Cost per Invoice	\$11.37	=	–
Average Number of Days to Process Invoices	2.5	–	–
Invoices Processed per Accounts Payable Department FTE per Month	366.6	–	–
Payments Voided	Not Provided		
Purchasing Card (P-card) Purchasing Ratio	1.29%	N/A	+
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order	Not Provided		
Procurement Savings Ratio	0.0%	–	–
Competitive Procurement Ratio	2.71%	–	–

South Tippah			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.12%	–	–
Fund Balance as a Percent of Operating Expenses	Not Provided		
Adopted Budget as a Percent of Actual Expenses	107.7%	–	–
Final Budget as a Percent of Actual Expenditure	100.0%	–	–
Final Budget as a Percent of Actual Revenue	100.0%	=	–
Paychecks Processed per Payroll Staff FTE per Month	451.3	+	–
Payroll Department Costs per \$100,000 of Payroll	\$210.25	–	–
Payroll Department Cost per Paycheck	\$8.22	–	–
Paycheck Errors per 10,000 Paychecks Processed	18.5 (10)	+	+
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$474.88	+	–
Worker’s Compensation Cost per Employee	\$175.10	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$125.14	–	–
Accounts Payable Cost per Invoice	\$5.39	–	–
Average Number of Days to Process Invoices	23.9	=	+
Invoices Processed per Accounts Payable Department FTE per Month	459.0	–	–
Payments Voided	1.1%	+	–
Purchasing Card (P-card) Purchasing Ratio	0.00%	N/A	–
Procurement Department Costs per \$100,000 of District Revenue	Not Provided		
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Stone			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	5.36%	+	+
Fund Balance as a Percent of Operating Expenses	40.2%	+	+
Adopted Budget as a Percent of Actual Expenses	161.2%	+	+
Final Budget as a Percent of Actual Expenditure	161.2%	+	+
Final Budget as a Percent of Actual Revenue	113.9%	+	+
Paychecks Processed per Payroll Staff FTE per Month	256.3	–	–
Payroll Department Costs per \$100,000 of Payroll	\$667.31	+	+
Payroll Department Cost per Paycheck	\$28.06	+	+
Paycheck Errors per 10,000 Paychecks Processed	15.2 (7)	+	–
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	Not Provided		
Worker’s Compensation Cost per Employee			
Accounts Payable Cost per \$100,000 of District Revenue	\$177.30	+	–
Accounts Payable Cost per Invoice	Not Provided		
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month			
Payments Voided	0.2%	–	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Tishomingo			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	Not Provided		
Fund Balance as a Percent of Operating Expenses	26.0%	–	–
Adopted Budget as a Percent of Actual Expenses	88.0%	–	–
Final Budget as a Percent of Actual Expenditure	102.2%	+	–
Final Budget as a Percent of Actual Revenue	102.3%	+	–
Paychecks Processed per Payroll Staff FTE per Month	586.0	+	+
Payroll Department Costs per \$100,000 of Payroll	\$337.52	–	–
Payroll Department Cost per Paycheck	\$13.47	–	–
Paycheck Errors per 10,000 Paychecks Processed	Not Provided		
Paychecks Direct Deposit	100%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$448.48	+	–
Worker’s Compensation Cost per Employee	\$274.27	+	–
Accounts Payable Cost per \$100,000 of District Revenue	\$141.32	–	–
Accounts Payable Cost per Invoice	Not Provided		
Average Number of Days to Process Invoices			
Invoices Processed per Accounts Payable Department FTE per Month			
Payments Voided			
Purchasing Card (P-card) Purchasing Ratio			
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Vicksburg-Warren			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?		x	
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (⬇), Above (+), or Equal to (=) State Peer Median	Below (⬇), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.02%	–	–
Fund Balance as a Percent of Operating Expenses	17.6%	–	–
Adopted Budget as a Percent of Actual Expenses	124.0%	+	+
Final Budget as a Percent of Actual Expenditure	Not Provided		
Final Budget as a Percent of Actual Revenue	120.6%	+	+
Paychecks Processed per Payroll Staff FTE per Month	534.5	+	+
Payroll Department Costs per \$100,000 of Payroll	\$175.68	–	–
Payroll Department Cost per Paycheck	\$9.60	–	–
Paycheck Errors per 10,000 Paychecks Processed	Not Provided		
Paychecks Direct Deposit	100.0%	=	+
Worker's Compensation Cost per \$100,000 in Payroll Spending	\$428.11	–	–
Worker's Compensation Cost per Employee	\$285.71	+	–
Accounts Payable Cost per \$100,000 of District Revenue	Not Provided		
Accounts Payable Cost per Invoice			
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	600.0	+	+
Payments Voided	Not Provided		
Purchasing Card (P-card) Purchasing Ratio			
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

Winona-Montgomery			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Has a current formal strategic plan?	✓		
Provides monthly financial reports to functional department leaders?	✓		
Performance Data Reported			
Performance Indicator	FY 2023	Below (–), Above (+), or Equal to (=) State Peer Median	Below (–), Above (+), or Equal to (=) Regional Peer Average
Ratio of Debt Service Costs to District Revenue	0.36%	–	–
Fund Balance as a Percent of Operating Expenses	85.9%	+	+
Adopted Budget as a Percent of Actual Expenses	101.4%	–	–
Final Budget as a Percent of Actual Expenditure	101.4%	=	–
Final Budget as a Percent of Actual Revenue	116.2%	+	+
Paychecks Processed per Payroll Staff FTE per Month	238.8	–	–
Payroll Department Costs per \$100,000 of Payroll	\$789.60	+	+
Payroll Department Cost per Paycheck	\$30.13	+	+
Paycheck Errors per 10,000 Paychecks Processed	24.4 (7)	+	+
Paychecks Direct Deposit	100.0%	=	+
Worker’s Compensation Cost per \$100,000 in Payroll Spending	\$386.94	–	–
Worker’s Compensation Cost per Employee	\$209.39	–	–
Accounts Payable Cost per \$100,000 of District Revenue	\$255.26	+	+
Accounts Payable Cost per Invoice	\$16.26	+	+
Average Number of Days to Process Invoices	30.0	+	+
Invoices Processed per Accounts Payable Department FTE per Month	164.8	–	–
Payments Voided	1.2%	+	–
Purchasing Card (P-card) Purchasing Ratio	Not Provided		
Procurement Department Costs per \$100,000 of District Revenue			
Costs per Purchase Order			
Procurement Savings Ratio			
Competitive Procurement Ratio			

James F. (Ted) Booth, Executive Director

Reapportionment

Ben Collins

Administration

Kirby Arinder

Stephanie Harris

Gale Taylor

Quality Assurance and Reporting

Tracy Bobo

Hannah Jane Costilow

Performance Evaluation

Lonnie Edgar, Deputy Director

Jennifer Sebren, Deputy Director

Drew Allen

Taylor Burns

Emily Cloys

Kim Cummins

Matthew Dry

Rucell Harris

Matthew Holmes

Drew Johnson

Chelsey Little

Billy Loper

Debra Monroe-Lax

Meri Clare Ringer

Sarah Williamson

Julie Winkeljohn

Ray Wright