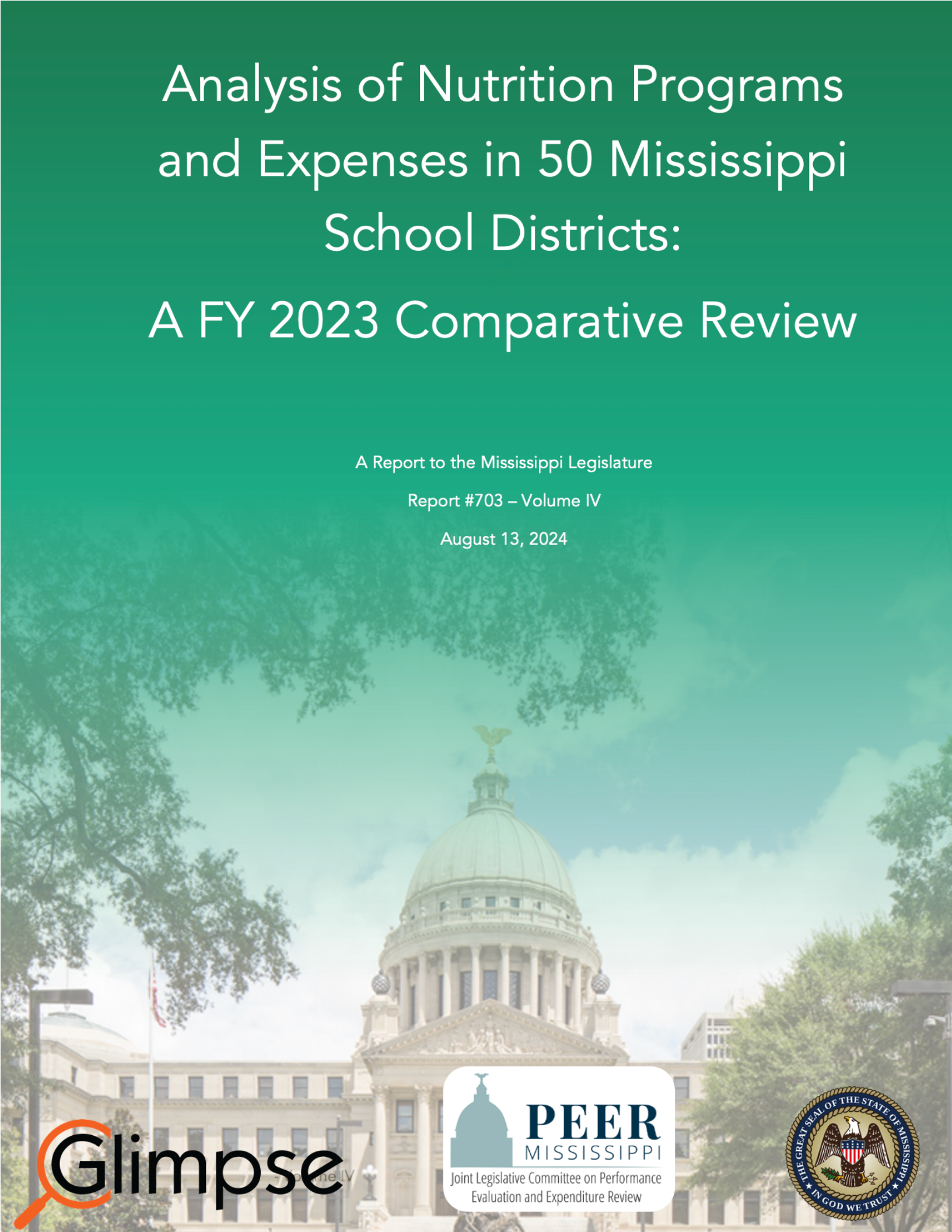
Analysis of Nutrition Programs and Expenses in 50 Mississippi School Districts:

A FY 2023 Comparative Review

A Report to the Mississippi Legislature

Report #703 – Volume IV

August 13, 2024



Glimpse

Volume IV

PEER MISSISSIPPI

Joint Legislative Committee on Performance Evaluation and Expenditure Review

THE GREAT SEAL OF THE STATE OF MISSISSIPPI

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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.

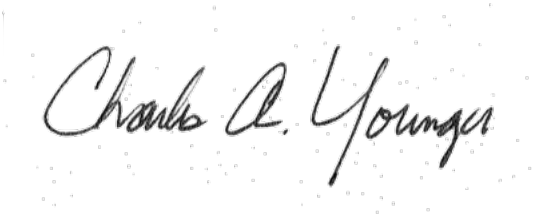
Joint Legislative Committee on Performance Evaluation and Expenditure Review
PEER Committee

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

August 13, 2024

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 Nutrition in 50 Mississippi School Districts: A FY 2023 Comparative Review.***



Senator Charles Younger, Chair

This report does not recommend increased funding or additional staff.

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PEER MISSISSIPPI
Joint Legislative Committee on Performance Evaluation and Expenditure Review

Analysis of Nutrition Programs and Expenses in 50 Mississippi School Districts: A FY 2023 Comparative Review (Volume IV)

Report Highlights

August 13, 2024

CONCLUSION: A review of the nutrition programs for 50 Mississippi school districts in FY 2023 showed opportunities for districts to strengthen their programs and increase efficiency. For example, 31 reporting districts did not participate in an alternative breakfast program, which can increase breakfast participation rates, which increases program revenues. There was also wide variance in the performance of districts in key areas such as meals per labor hour, suggesting that districts have room for improvement. As a whole, reporting districts performed favorably compared to regional and national peers in certain areas (e.g., overall costs per meal), while districts underperformed peers in other areas (e.g., breakfast participation rate).

BACKGROUND

In FY 2024, PEER received funding to contract with Glimpse K12 (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—nutrition (Volume IV). Other non-instructional reports include:

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

KEY FINDINGS

- **Of 46 districts reporting, 100% utilize "offer versus serve," which allows students to decline some of the food offered.**
  The goal of "offer versus serve" is to reduce food waste.
- **Of 46 districts reporting, 31 (67%) did not participate in an alternative breakfast program.**
  Alternative breakfast programs can increase program revenues and may positively impact student performance.
- **Of 46 districts reporting, 16 (35%) did not use cycle menus, which are repeated over a specific period of time.**
  Cycle menus can help manage food buying costs, increase efficiency, and provide for more enjoyable meals for students.
- **Of 46 districts reporting, six (13%) reported that there are multiple designees responsible for ordering food for the district.**
  This could result in higher food costs.
- **There was wide variation in districts' performance on key indicators. For example, the number of meals per labor hour across reporting districts ranged from 5.4 to 38.5, which suggests that many districts have room for improvement.**
  Meals per labor hour is a key measure of efficiency in school nutrition programs. Generally, a higher number of meals per labor hour indicates greater efficiency.

Strategies for Improving a District's Meals Per Labor Hour

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

A Look at Selected FY 2023 District Cost Metrics

- *Breakfast Participation Rate*: The rate for reporting districts ranged from 24% in Long Beach to 90% in Quitman County. The median rate for all districts of 45% was well below the regional peer average of 61%.
- *Lunch Participation Rate*: The rate for reporting districts ranged from 48% in Lafayette to 96% in Holly Springs. The median rate for all districts of 72% was near the regional peer average of 71%.
- *Overall Cost per Meal*: The cost per meal ranged from $1.18 in Lawrence to $9.77 in Winona-Montgomery. The median cost for all districts was $4.12, which compares favorably to regional and national peers.
- *Fund Balance Measured in Number of Months of Average Program Expenses*: Fund balances ranged from one-half month of expenses in Holly Springs to approximately 13 months in Newton Municipal.
    - The federal COVID-19 waiver allowing districts to have more than three months of nutrition program expenses in reserve has expired and districts with more than three months of fund balance reserves compared to average monthly expenses must develop a plan to use the funds for allowable purchases such as necessary supplies and equipment.

Estimated annual cost savings: Up to $4.9 million for food and labor cost improvements

Additional projected revenues: Up to $4.7 million by increasing breakfast and lunch participation rates

See Exhibit 13 on page 30 for a summary of cost savings and additional revenues by district.

SUMMARY OF RECOMMENDATIONS FOR DISTRICTS

1. In FY 2025, each district superintendent, in consultation with the district's nutrition personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost savings.
2. For districts unable to provide benchmarking or performance information during this review pertaining to their nutrition programs (or provided questionable data), relevant district personnel should take action to begin collecting and monitoring precise data on an ongoing basis.
3. District personnel should provide an annual performance report to the district superintendent regarding the status of the nutrition programs using the measures included in this review.
4. District administrators should use the information from annual performance reports to monitor their district's costs and efficiency in administering their nutrition programs.

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

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

PEER MISSISSIPPI
Joint Legislative Committee on Performance Evaluation and Expenditure Review

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For more information, contact: (601) 359-1226 | P.O. Box 1204, Jackson, MS 39215-1204
Senator Charles Younger, Chair | James F. (Ted) Booth, Executive Director

Analysis of Nutrition 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 45 for a list of the districts included in this review. This review is a continuation of GlimpseK12's work in 2023, in which Glimpse reviewed data for 30 school districts in Mississippi (see PEER report #690d).

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.

[1]The 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 138[2] traditional public school districts in Mississippi, Glimpse K12 selected 50[3] 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 nutrition functions. Appendix A, page 45, lists the 50 school districts that were included in this review. Appendix B, page 47, provides FY 2023 nutrition program information by district.

This report presents data reported by school districts regarding benchmarks (e.g., participation in alternative breakfast programs) and performance indicators (e.g., meals per labor hour). Appendix C, page 50, provides FY 2023 nutrition 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' operations. As administrators consider changes and improvements to their school nutrition programs, they must consider that these programs are required to function as non-profits and ideally, do not require district general funds. Also, any excess program funds must only be utilized for program purposes, such as enhancing food quality, or purchasing necessary supplies, services, or equipment.

[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 benchmark or performance data for this review.

Conclusions Regarding Districts' Collection of Benchmark Data for use in Managing Nutrition Programs

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

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

46 of the 50 districts reviewed provided the above-listed benchmark information.[4]

Participation in "Offer versus Serve"

Of the 46 school districts reporting FY 2023 nutrition benchmark data, 100% utilize "offer versus serve," which allows students to decline some of the food offered to reduce waste.

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

Utilizing this model can result in:

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

Of the 46 districts reporting FY 2023 nutrition benchmark information, all districts utilize the "offer versus serve" model.

Participation in Alternative Breakfast Program(s)

Of the 46 school districts reporting FY 2023 nutrition benchmark data, 67% (31) did not participate in an alternative breakfast program. Such programs can increase breakfast participation rates, which increases program revenues. Additionally, according to the U.S. Department of Agriculture, students who eat breakfast have improved moods and increased alertness throughout the morning, which may translate to higher academic performance.

A traditional school breakfast program serves students before school hours in the cafeteria. Alternative breakfast programs offer additional opportunities for students to eat after the school day begins, increasing participation in school breakfast.

[4] The nutrition departments at Holly Springs, New Albany, Pontotoc City, and Winona-Montgomery districts did not provide nutrition benchmark data for this report.

They also provide essential nutrition for growing minds and bodies while reducing the stigma associated with eating school meals as a "free lunch" student.

According to the U.S. Department of Agriculture, students who eat breakfast have improved moods and increased alertness throughout the morning. According to the Food Research and Action Center,[5] a school breakfast program potentially offers students several benefits, including increased standardized test scores, cognitive function, and concentration, as well as lower tardiness, behavioral issues, and absenteeism.[6]

Common alternative breakfast programs include:

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

Of the 46 school districts reporting FY 2023 nutrition benchmark data, 15 (33%) have adopted some form of alternative breakfast service models in one or more of their schools (see Exhibit 1 on page 5). Notably, the Vicksburg-Warren district has implemented a Breakfast in the Classroom program in all of its schools.

Of those reporting districts that offered alternative breakfast programs, 12 provided breakfast participation rates (see Exhibit 1, page 5). The average rate is 47.2%, which is 2.2 percentage points higher than the state median of 45%. According to research, alternative breakfast programs can increase breakfast participation rates. One study[7] reported a significant increase in participation for Breakfast in the Classroom and Grab & Go programs for North Carolina's elementary and high schools and Grab & Go and Second Chance Breakfast for middle and high school students. The Massachusetts Department of Elementary and Secondary Education reported a participation rate increase from 6% to 30% over a five-year period in a middle school that implemented the Second Chance Breakfast program.

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

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

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

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

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

	Number of Schools Participating			
District	Grab & Go	Second Chance Breakfast	Breakfast in the Classroom	Breakfast Participation Rate*
Baldwyn	0	0	2	Not Provided
Bay St. Louis-Waveland	4	2	3	84%
Biloxi	1	0	1	41%
Brookhaven	1	0	1	Not Provided
Chickasaw	2	0	1	46%
Choctaw	0	0	1	40%
Hazlehurst	0	0	2	Not Provided
Itawamba	0	0	1	32%
Jackson County	3	0	0	30%
Kosciusko	3	0	0	51%
Lawrence	5	0	0	45%
Long Beach	1	5	0	24%
Monroe	3	3	0	60%
Neshoba	1	0	1	55%
Vicksburg-Warren	0	0	16	58%
TOTAL	24	10	29	N/A

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

Use of Cycle Menus

Of the 46 school districts reporting FY 2023 nutrition benchmark data, 35% (16) did not use cycle menus, which are repeated over a specific period of time. Cycle menus can help manage food buying costs, increase efficiency, and provide for more enjoyable meals for students.

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

Of the 46 districts reporting FY 2023 nutrition benchmark data, 30 (65%) use cycle menus and 16 (35%) do not. For those districts using cycle menus:

- 9 reported using a four-week interval;
- 8 reported using a two-week interval;
- 6 reported using a one-week interval;
- 5 reported using a three-week interval; and,
- 2 reported using another interval.

Designation of Single Individual Responsible for Ordering Food

Of the 46 school districts reporting FY 2023 nutrition benchmark data, six (13%) reported that there are multiple designees within the district responsible for ordering food, rather than a single designated individual. This could result in higher food costs because of potential duplication of food purchases or a lack of focused attention to best pricing for food items.

A common indicator of efficiency in school nutrition programs is food costs. As shown in Exhibit 5 on page 14, in FY 2023 in those districts reporting nutrition benchmark data, the median food cost per meal was $1.62. Thirteen districts reported food costs per meal higher than $2.00, which could indicate that there are opportunities to reduce those costs to better align with state peers.

One way that school districts might reduce costs is to designate a single individual responsible for ordering food. This individual would be responsible for ensuring that the district is maximizing its use of funds and improving food purchasing practices. For example, the responsible party could monitor meal costs on a regular basis and avoid overbuying of food.

Of the 46 districts reporting FY 2023 nutrition benchmark data, six (13%) reported that there are multiple individuals responsible for ordering food—Lincoln, Pearl River, Prentiss, Quitman County, South Panola, and Tishomingo. Three of these districts—Lincoln, Tishomingo, and Quitman County—had food costs per meal of over $2.00, which is above the state median and the regional peer average. Thus, these districts could have room for improvement in the area of food costs.

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

Key performance indicators in nutrition include districtwide effectiveness measures such as meals per labor hour and indicators that focus on the operation of a district's nutrition department. It is essential to consider all key performance indicators together; one indicator should not be viewed as an overall performance measure by itself.

This study included a review of the following nutrition key performance indicators for school districts:

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

Breakfast Participation Rate

For the districts reporting FY 2023 key nutrition performance indicators, the median 45% breakfast participation rate is below the regional peer average of 61%.

Breakfast participation rate is one important measure for assessing the overall effectiveness of each district's nutrition program. The breakfast participation rate provides insight on whether the district is effective in its breakfast menu design, its alternative breakfast programs, and student satisfaction with meals served. The lunch participation rate also impacts the nutrition program's revenues, as higher participation equates to more funds to improve the program.

As shown in Exhibit 2, page 8, for the districts reporting FY 2023 key nutrition performance indicators, the breakfast participation rate varied from 24% in Long Beach to 90% in Quitman County. Bay St. Louis-Waveland (84%) and Covington (83%) reported the second and third highest breakfast participation rates.

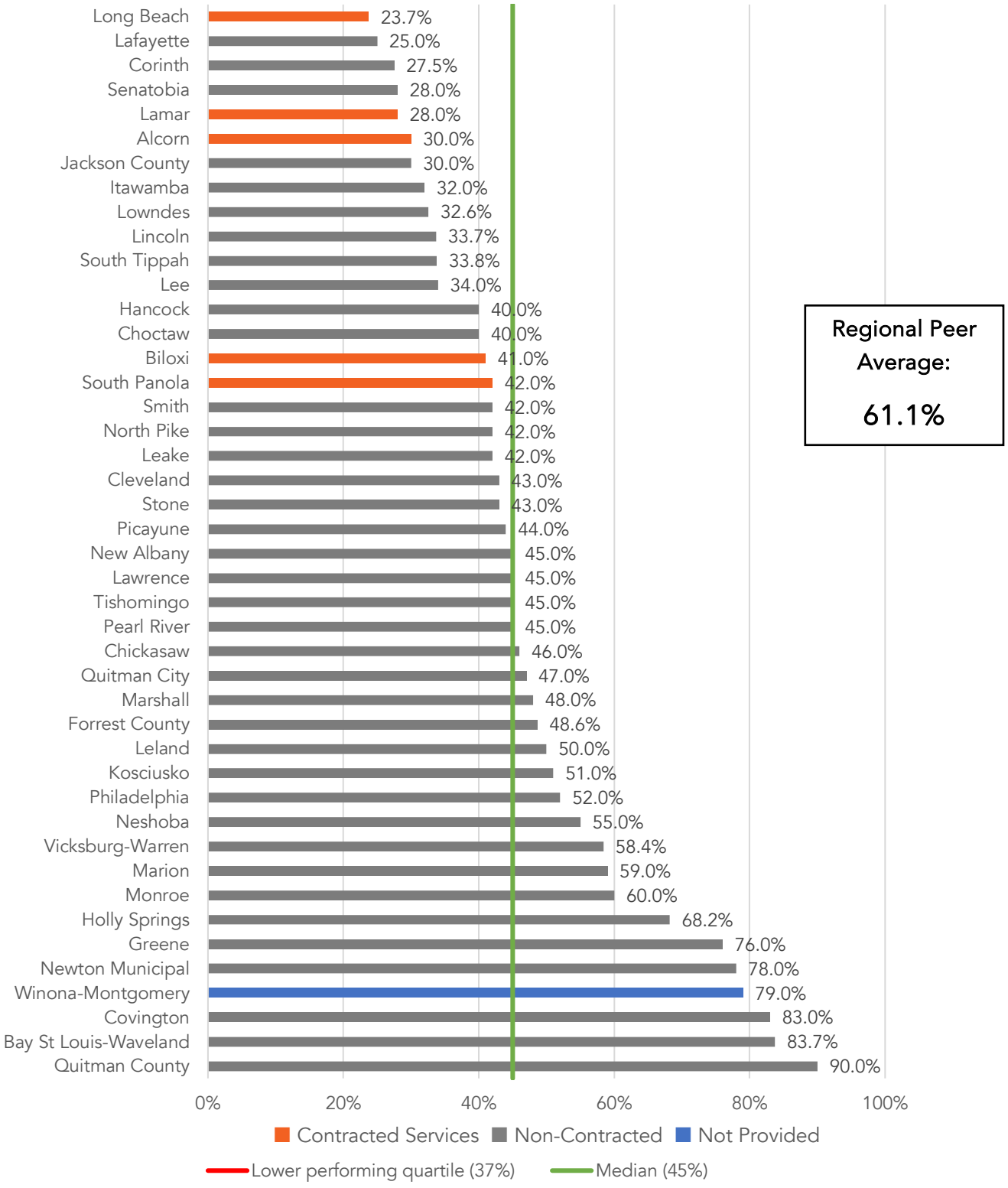
Under the Community Eligibility Provision (CEP), authorized by amendments to the federal Healthy, Hunger-Free Kids Act of 2010, schools may choose to offer free breakfast and lunch to all students without requiring families to complete individual applications.[8] Schools are reimbursed for the cost of meals based on a formula that incorporates the percentage of students eligible for free meals. According to the Mississippi Department of Education, during the 2023-2024 school year, 65 out of 138 traditional public school districts in the state participated in the CEP program.[9] School officials should

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

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

review Exhibit 2, consider their district's school breakfast program, and potentially improve their district's breakfast participation rates, which could be beneficial to students' academic endeavors.

Exhibit 2: Breakfast Participation Rates in FY 2023 Reporting Districts



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

Note: Baldwyn, Brookhaven, East Tallahatchie, Hazlehurst, Pontotoc City, and Prentiss data were not available.

Lunch Participation Rate

The reporting districts' 72% median lunch participation rate for FY 2023 was near the regional peer average of 71%. Individual district participation rates ranged from 48% in Lafayette to 96% in Holly Springs.

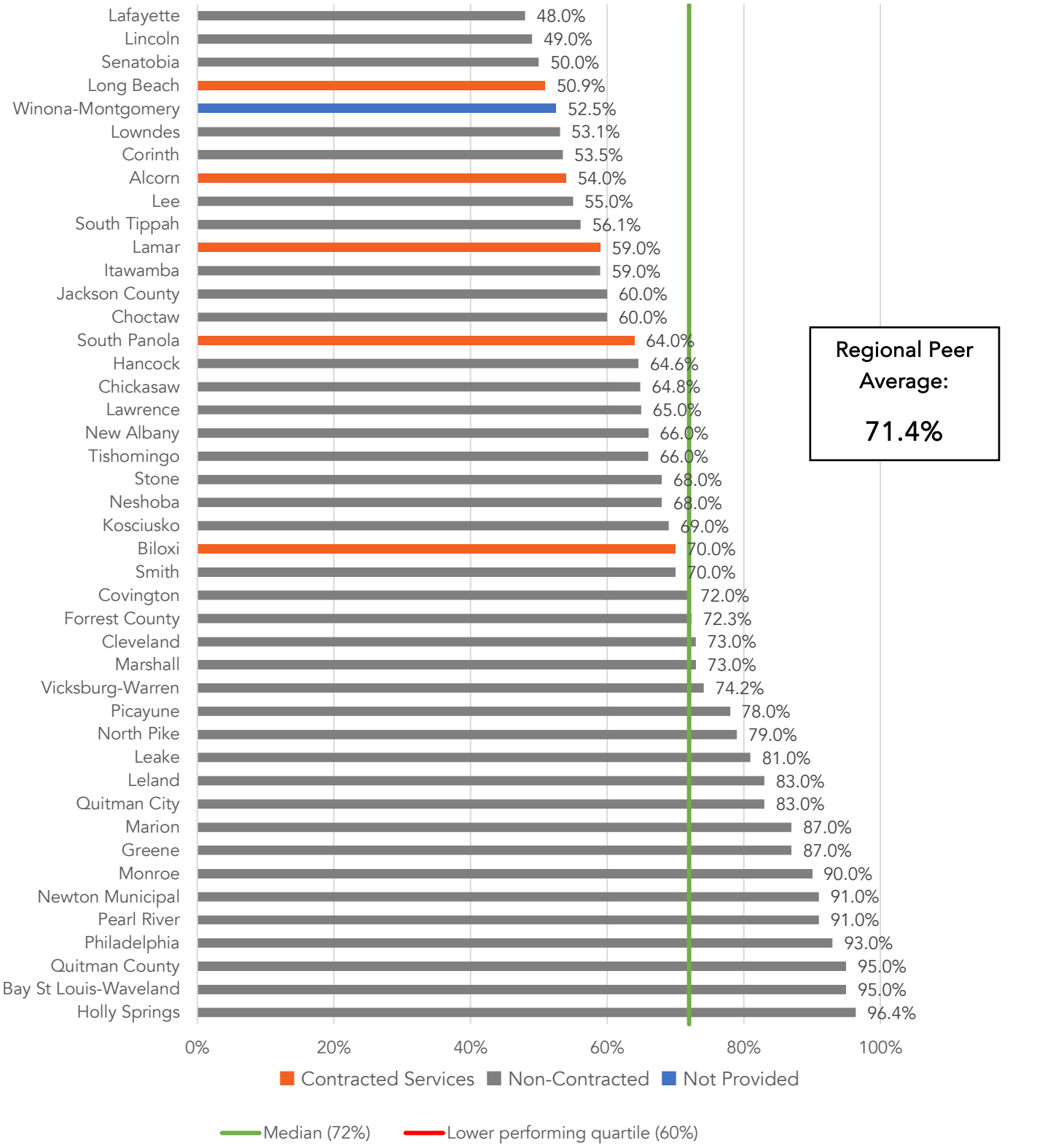
In conjunction with breakfast participation rate, *lunch participation rate* is another important measure for assessing the overall effectiveness of a district's nutrition program. The lunch participation rate provides insight on whether the district is effective in its lunch menu design and student satisfaction with meals served. The lunch participation rate also impacts the nutrition program's revenues, as higher participation equates to more funds to improve the program.

Overall, the cohort's median participation rate of 72% was near the regional peer average of 71%. See Exhibit 3 on page 10. However, individual lunch participation rates ranged from 48% in Lafayette to 96% in Holly Springs. Seven districts reported lunch participation rates of 90% or higher.

As noted in the discussion on the breakfast participation rate (see page 7), districts have the option to offer free lunches to students through the Community Eligibility Provision of the Healthy, Hunger-Free Kids Act of 2010. As with eating breakfast, eating school lunch benefits students through better performance in the classroom and lower obesity rates.[10] Improving lunch participation rates could offer more students better nutrition and improve students' educational outcomes and thereby boost a district's academic performance.

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

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



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Note: Baldwyn, Brookhaven, East Tallahatchie, Hazlehurst, Pontotoc City, and Prentiss data were not available.

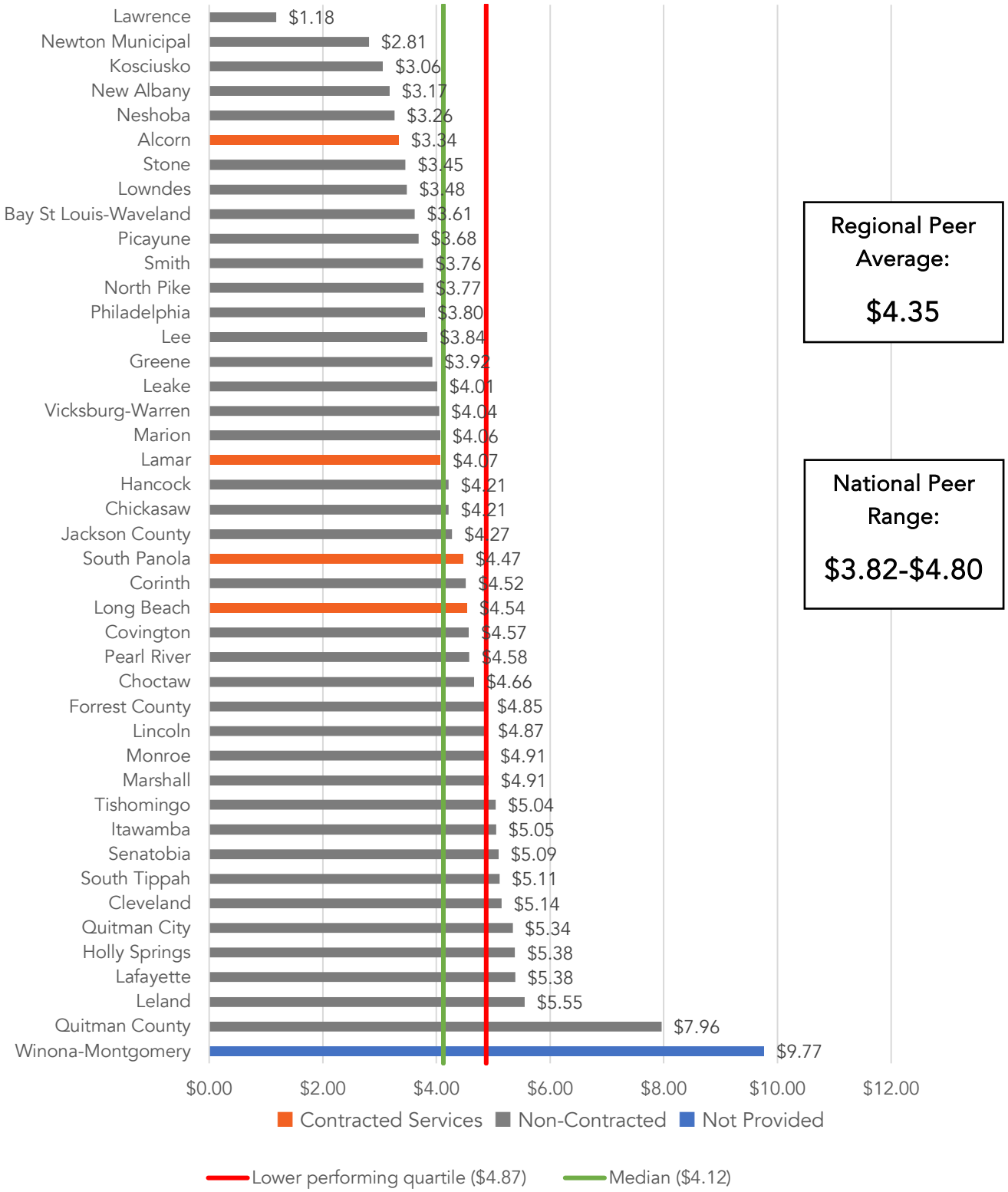
Overall Costs per Meal

The FY 2023 median cost per meal of $4.12 for reporting districts was slightly below the regional peer average of $4.35 and near the midpoint of the national peer range of $3.82 to $4.80. Thus the costs per meal for districts in this cohort compare favorably to regional and national peers' costs per meal.

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

As shown in Exhibit 4, page 12, for districts reporting FY 2023 key nutrition performance indicators, overall costs per meal, which includes food costs, labor costs, and other non-food or labor costs, ranged from $1.18 in Lawrence to $9.77 in Winona-Montgomery. Quitman County reported the second highest overall costs per meal at $7.96. The median cost per meal was $4.12. School officials and food service officials in higher-cost districts have an opportunity to compare their district's costs against those of similar districts shown in Exhibit 4 and seek ways to reduce school lunch expenses while adhering to nutritional guidelines. As noted previously in this report, school districts' nutrition programs are required to function as non-profits and ideally, do not require district general funds. If a district's nutrition program operates efficiently or improves efficiency, the chance of the need for supplementary funds from the district could be reduced.

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



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

Note: Baldwyn, Brookhaven, East Tallahatchie, Hazlehurst, Pontotoc City, and Prentiss data were not available. Biloxi provided questionable data and was therefore not included in this exhibit.

Food Costs per Meal

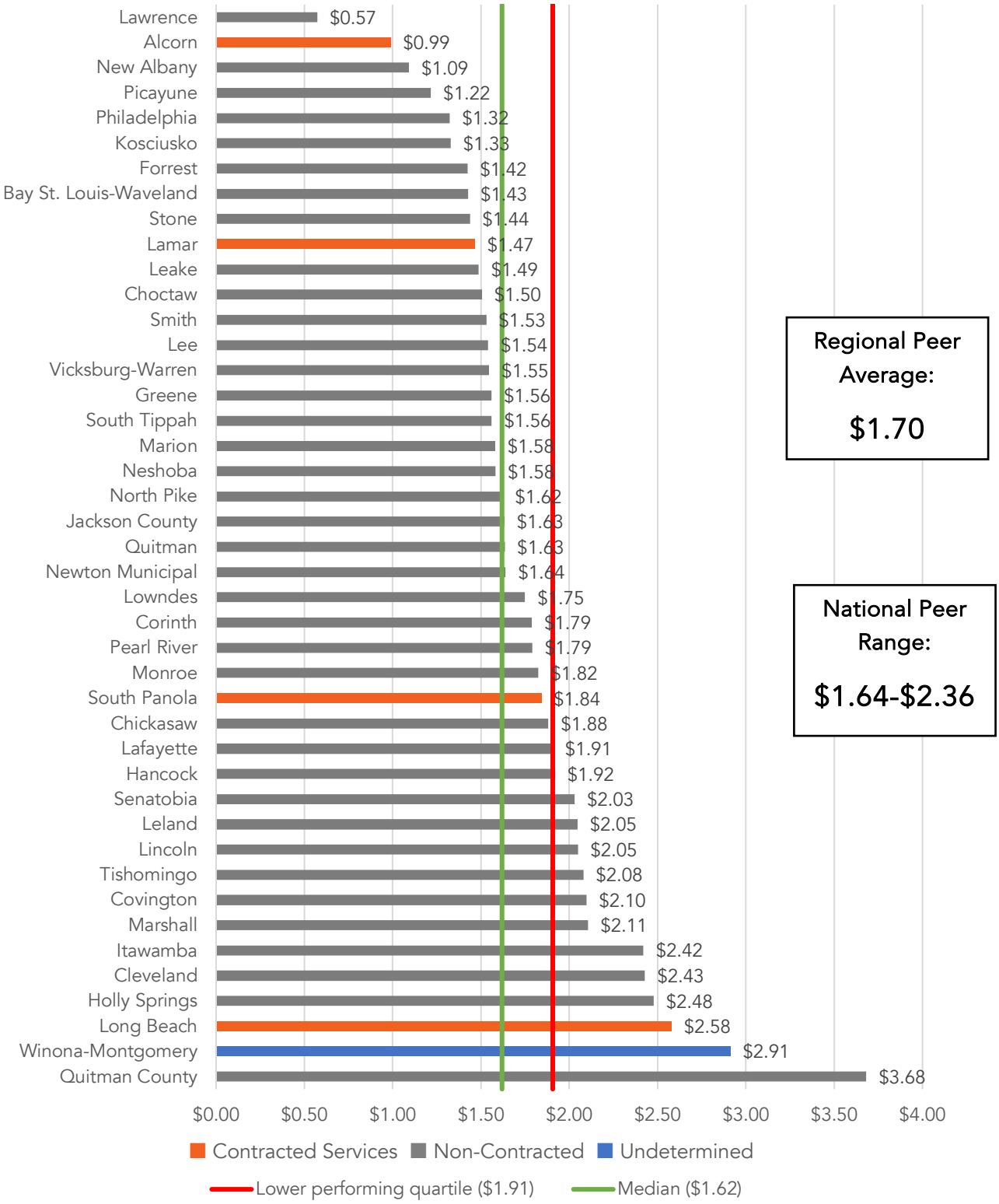
For districts reporting FY 2023 key nutrition performance indicators, a $1.62 median food costs per meal was slightly below the regional peer average of $1.70 and within the low end of the national peer range of $1.64 to $2.36. Thus food costs per meal for districts in this cohort compare favorably to those of regional and national peers.

Food costs per meal is a valuable metric for determining a district's cost efficiency in managing food costs.

As shown in Exhibit 5, page 14, in districts using an outside contractor for the nutrition program, food costs per meal ranged from $0.99 in Alcorn to $2.58 in Long Beach. In districts using district personnel for the nutrition program, costs ranged from $0.57 in Lawrence to $3.68 in Quitman County. The median food costs per meal was $1.62. The wide range of food costs per meals indicates that some districts may have opportunities to lower food costs.

Calculations in this exhibit do not include the costs of United States Department of Agriculture (USDA) commodities, which schools may purchase from the USDA. Based on this review, reporting districts used the USDA commodities program to varying degrees in FY 2023. For example, Lawrence, with the lowest food cost per meal, purchased approximately $333,000 of USDA commodities in FY 2023. If the cost of these commodities were included with food costs from other suppliers, the district's food cost per meal was $0.91, which is still lower than the median of $1.62. Quitman County, which reported the highest food cost per meal, purchased approximately $9,000 of USDA commodities. School district officials and nutrition program officials could reach out to other districts that use the USDA program more extensively. By doing so, districts could learn how to utilize the USDA commodities program to possibly lower nutrition program costs while still adhering to food quality and nutrition guidelines.

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



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

Note: Baldwyn, Brookhaven, East Tallahatchie, Hazlehurst, Pontotoc City, and Prentiss data were not available. Biloxi provided questionable data and is therefore not included in this exhibit.

Food Costs as a Percentage of Nutrition Revenue

For those districts reporting FY 2023 key nutrition performance indicators, the 35% median food costs as a percentage of nutrition revenue is equal to the regional peer average of 35% and within the lower end of the national peer range of 34% to 45%. Thus districts in this cohort compared favorably to regional and national peers in controlling food costs.

Food costs as a percentage of nutrition revenue is a valuable metric for determining a district's performance in generating revenue for its nutrition programs through student participation in breakfast and lunch programs. With more revenues, districts can potentially allocate their resources more efficiently and make needed improvements to their programs (e.g., upgrades to kitchen equipment).

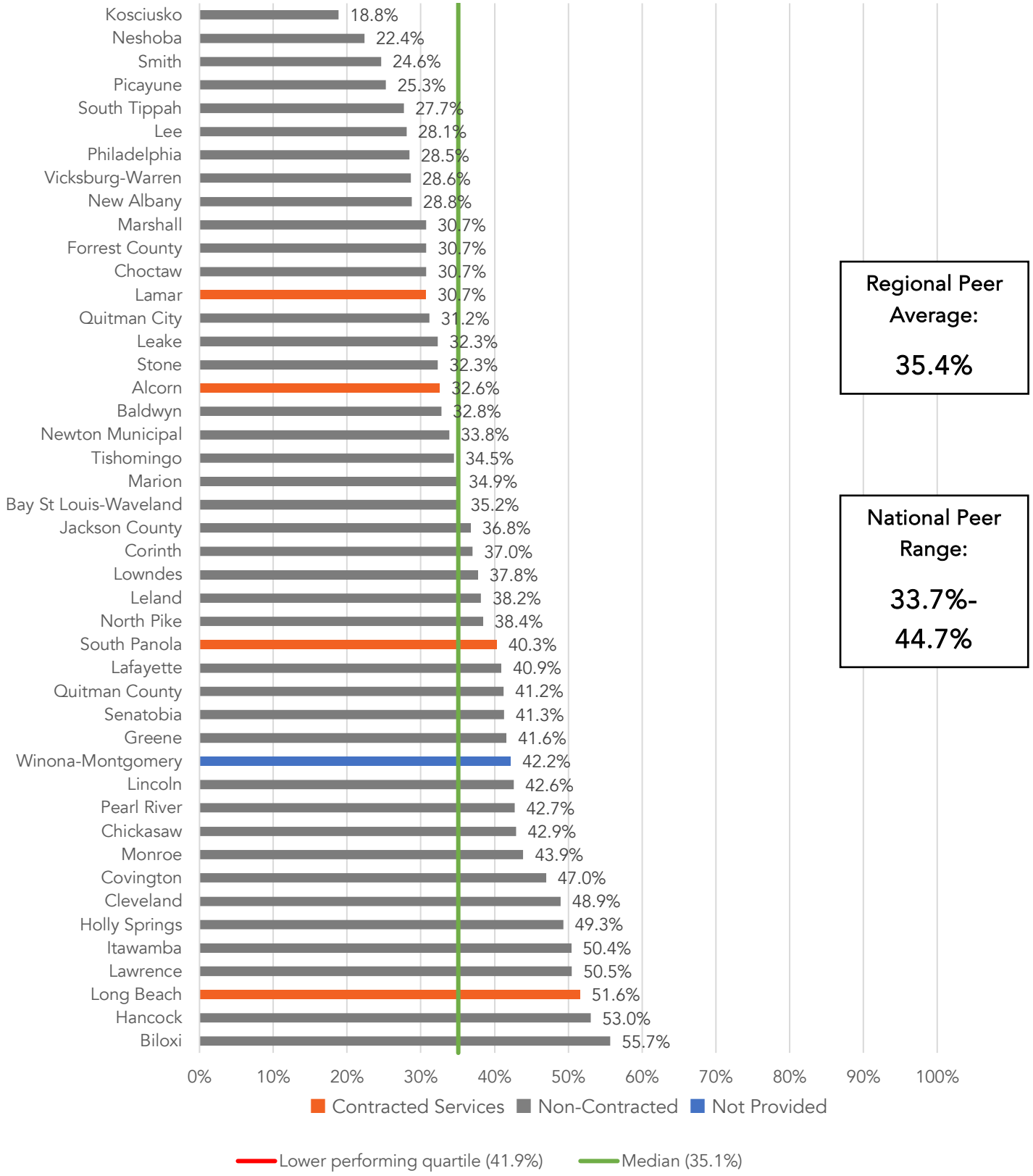
As shown in Exhibit 6, page 16, for those districts reporting FY 2023 key nutrition performance indicators, food costs as a percentage of nutrition revenue (i.e., revenue primarily generated from federal assistance programs and from student meal purchases) ranged from 19% in Kosciusko to 56% in Biloxi. Two other districts on the Mississippi Gulf Coast, Hancock (53%) and Long Beach (52%) had the second and third highest food costs as a percentage of food costs. Biloxi and Long Beach use an outside contractor for food services, while Hancock uses district personnel.

Two other Mississippi Gulf Coast districts in this cohort, Bay St. Louis-Waveland (35%) and Jackson County (37%), reported relatively low food costs as a percentage of nutrition revenue. Both districts also use district personnel for their nutrition program.

In FY 2023 for the reporting districts, the median food costs as a percentage of nutrition revenue was 35%.

As with Exhibit 5 on page 14, food costs per meal figures in Exhibit 6 on page 16 do not include the value of USDA commodities. Increasing the use of USDA commodities could offer districts an opportunity to lower food costs while maintaining nutrition program standards. District officials and nutrition program officials have an opportunity to review Exhibit 6 and contact similar districts with lower food costs to explore potential opportunities to lower food costs while maintaining nutrition and quality standards.

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



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

Note: Brookhaven, East Tallahatchie, Hazlehurst, Pontotoc City, and Prentiss data were not available.

Labor Costs as a Percentage of Nutrition Revenue

For those districts reporting FY 2023 key nutrition performance indicators, the 39% median labor costs as a percentage of nutrition revenue was just slightly below the regional peer average of 40% and slightly below the midpoint of the national peer range of 35% to 46%. Thus the cohort's labor costs as a percentage of nutrition revenue compared favorably to those of regional and national peers.

Labor costs as a percentage of nutrition revenue is a valuable metric for determining a district's performance in managing its labor costs, which represent the largest expense of nutrition programs.

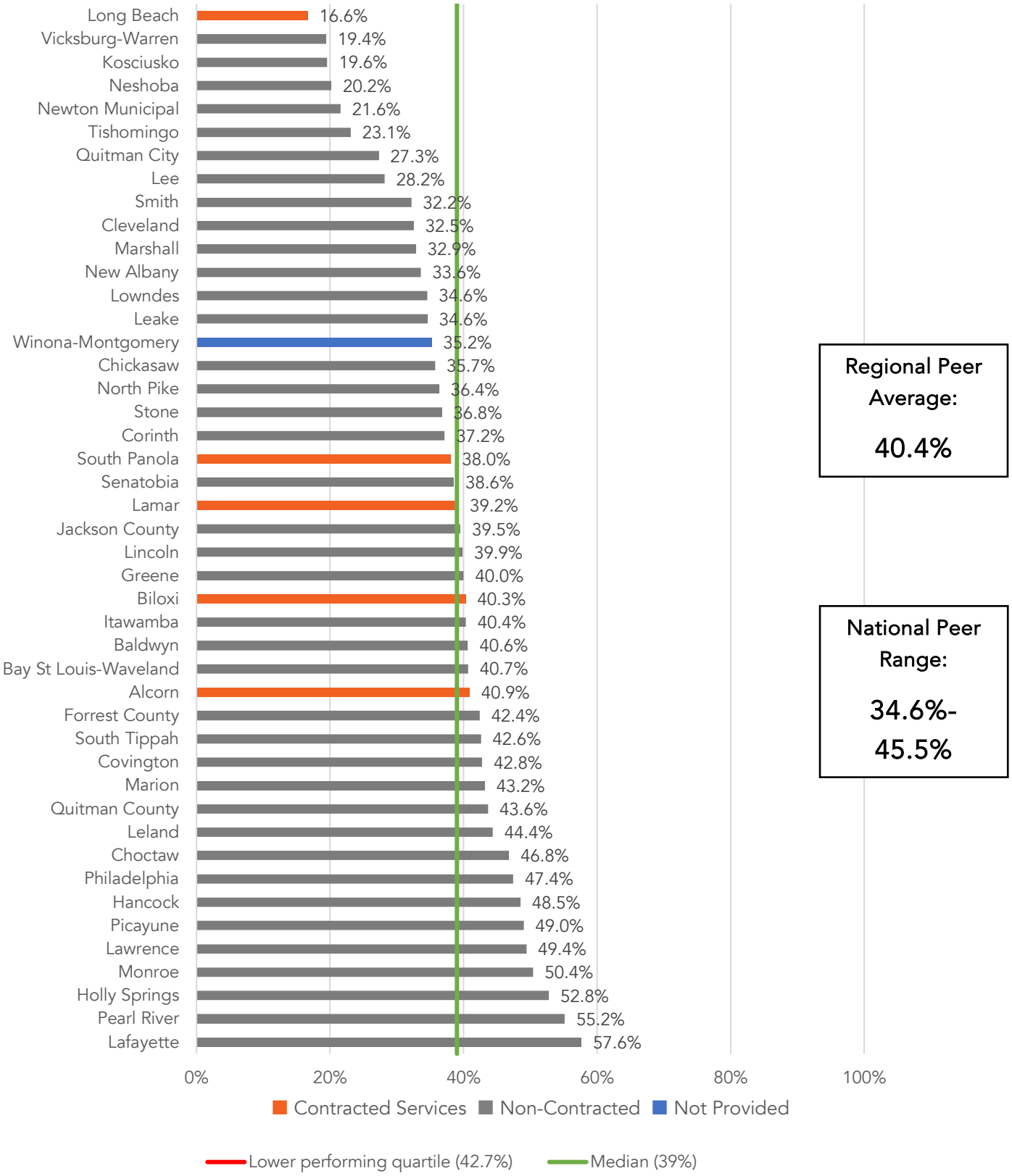
As shown in Exhibit 7, page 18, Long Beach (17%), which uses an outside contractor for food services, reported the lowest labor costs as a percentage of nutrition revenue. Other districts using outside contractors for food services reported labor costs as a percentage of nutrition revenue ranging from 38% in South Panola to 41% in Alcorn.

For districts using district-employed personnel in the nutrition program, labor costs as a percentage of nutrition revenue ranged from 19% in Vicksburg-Warren to 58% in Lafayette, the highest percentage reported in the cohort.

For reporting districts for FY 2023, the median labor costs as a percentage of nutrition revenue was 39%.

Labor costs are influenced by the efficiency of nutrition workers and by the number of students each kitchen serves (see Exhibit 9 on page 22). Lower efficiency increases labor costs while increased labor efficiency reduces labor costs as a percentage of revenue. Also, district salaries for nutrition program employees, which are influenced by each district's labor market, play a role in labor costs. More local opportunities for higher paying jobs may lead a district to increase nutrition program salaries to attract and retain workers. As with other key performance indicators, labor costs as a percentage of nutrition revenue should not be solely used to measure the efficiency of a district's nutrition program, but should be considered with other key performance indicators.

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



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

Note: Brookhaven, East Tallahatchie, Hazlehurst City, Pontotoc City, and Prentiss data were not reported.

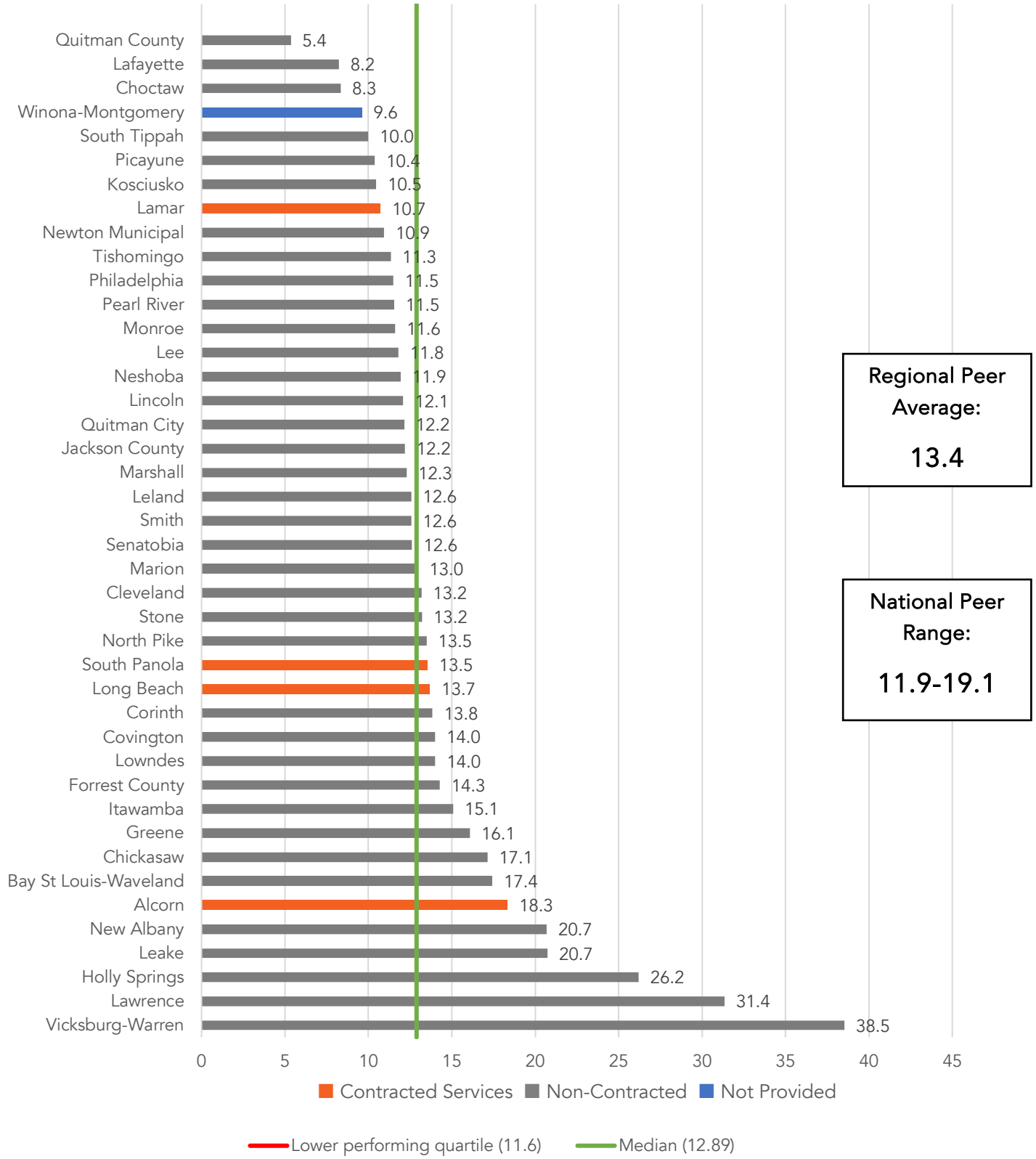
Number of Meals per Labor Hour

For those districts reporting FY 2023 key nutrition performance indicators, the 12.9 median number of meals per labor hour, a key performance indicator that evaluates the efficiency and productivity of a nutrition program, was slightly below the regional peer average of 13.4 and on the lower end of the national peer range of 12 to 19. Thus districts in this cohort potentially have room for improvement in their nutrition program efficiency.

Meals per labor hour is one key performance indicator used to evaluate the efficiency and productivity of a nutrition program by measuring the number of meals served for each labor hour. A higher number of meals per labor hour leads to lower labor costs. The number of students each kitchen serves (see Exhibit 9 on page 22) also influences this key performance indicator.

As shown in Exhibit 8, page 20, in FY 2023, the reporting districts that used outside food service contractors reported a number of meals per labor hour that ranged from 10.7 in Lamar to 18.3 in Alcorn. For districts that used district personnel for food service, the number of meals per labor hour ranged from 5.4 in Quitman County to 38.5 in Vicksburg-Warren. The median number of meals per labor hour was 12.9. Given the wide range of the number of meals per labor hour in the cohort, including those of districts with outside contractors and those with district employees, district officials should evaluate current staffing with the goal of improving nutrition program efficiencies without decreasing program service and quality.

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



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

Note: Baldwyn, Brookhaven, East Tallahatchie, Hancock, Hazlehurst, Pontotoc City, and Prentiss data were not reported. Biloxi's data could not be clarified.

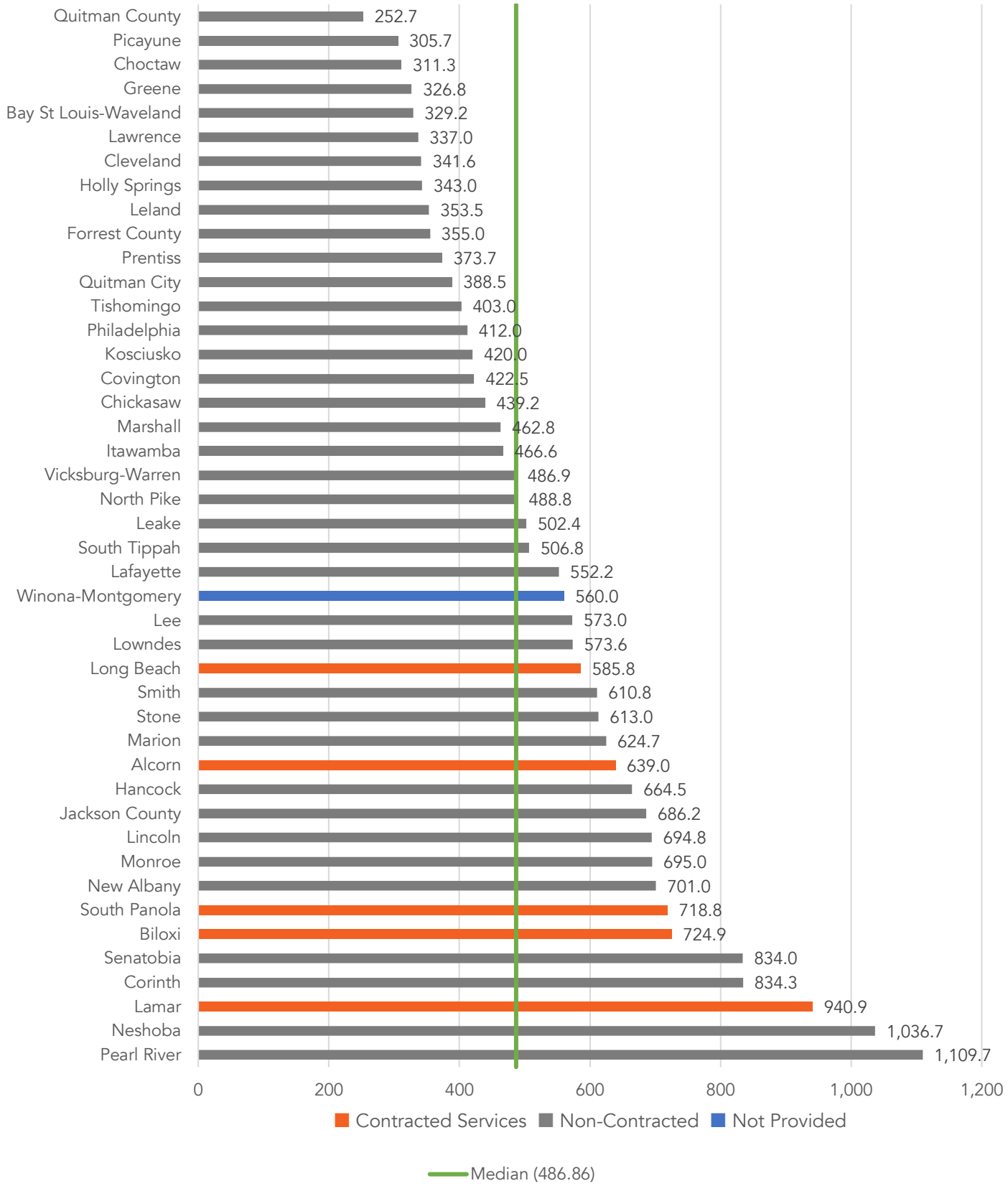
Number of Students per Kitchen

Districts in this cohort reported a median of 487 students per kitchen in FY 2023. Regional and national data for comparison was not available. Students per kitchen ranged from 253 in Quitman County to 1,110 in Pearl River.

A school's kitchen has greater opportunities to achieve economies of scale by having more students served by one kitchen than smaller kitchens that have minimum staffing but serve fewer students. For districts reporting FY 2023 key nutrition performance indicators, the number of students per kitchen ranged from 253 in Quitman County to 1,110 in Pearl River, with a cohort median of 487 (see Exhibit 9, page 22).

Districts with smaller student enrollments face challenges as reflected in this key performance indicator. For example, Quitman County, which reported the lowest number of students per kitchen, has three schools--elementary, middle school, and high school--and a student enrollment of 758 students. Neshoba, which reported the second highest number of students per kitchen at 1,037, also has three schools but has an enrollment of 3,096 students. This key performance indicator should not be exclusively used to reach conclusions regarding the efficiency of a district's nutrition program but should be used in conjunction with other efficiency measures.

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



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: Baldwyn, Brookhaven, East Tallahatchie, Hazlehurst, Newton Municipal, and Pontotoc City data were not reported.

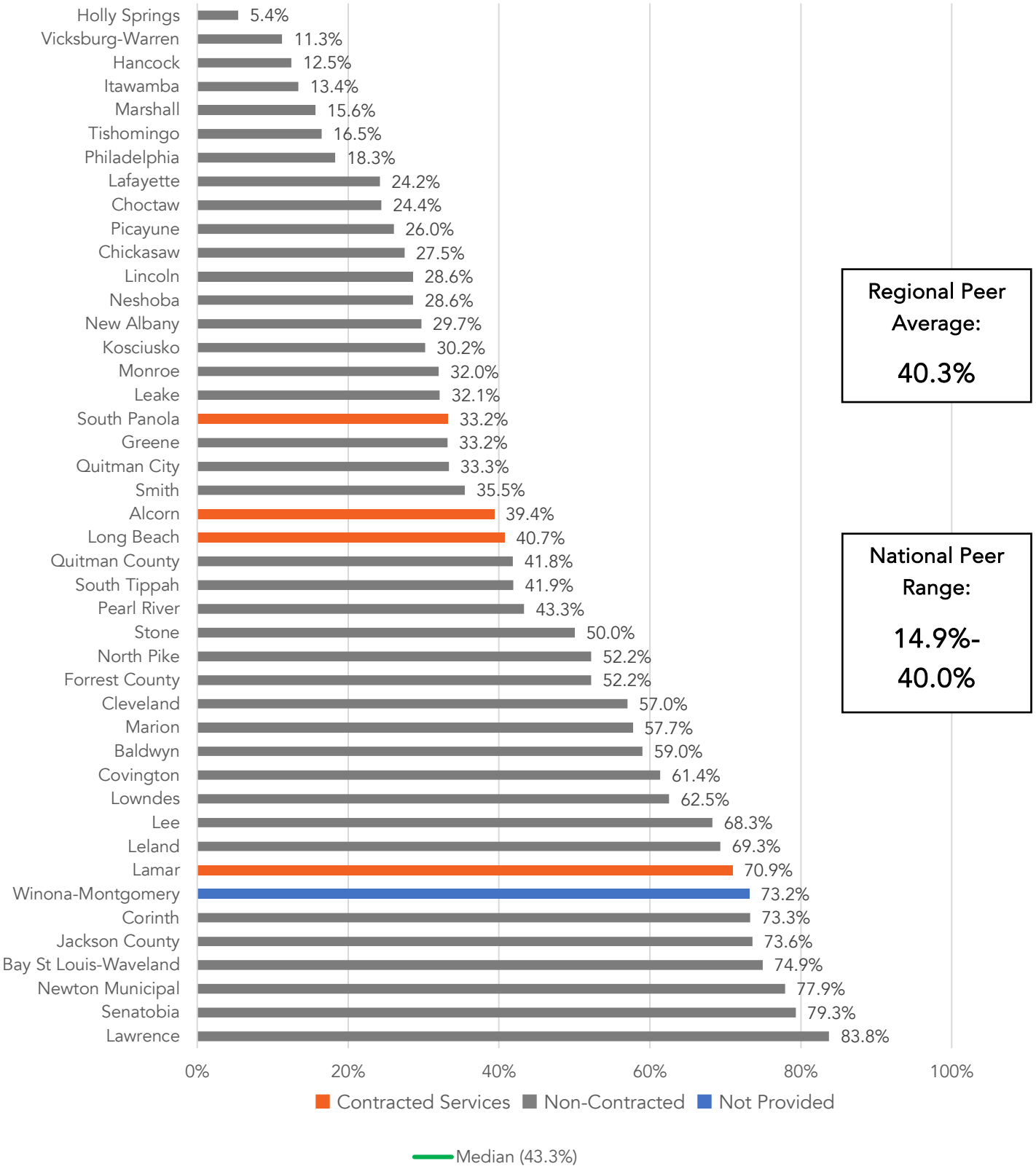
Fund Balance as a Percentage of Nutrition Revenue

The reporting districts' FY 2023 43% median fund balance as a percentage of nutrition revenue was slightly above the regional peer average of 40% and above the upper end of the national peer range of 15% to 40%. Thus overall, districts in this cohort had more funds as a percentage of nutrition revenue than regional or national peers.

A nutrition program's fund balance facilitates the purchase of equipment, technology upgrades, and meeting emergency expenses. Although there are no federal guidelines regarding fund balances as a percentage of nutrition revenue, there are federal guidelines in place regarding a nutrition program's fund balance in relation to program expenses (see Exhibit 11 on page 26). These federal requirements limiting nutrition program fund balances in relation to expenses also impact this key performance indicator by limiting a district's ability to adjust fund balances in relation to nutrition revenue since expenses, not revenue, are the determining factor in limiting the fund balance.

For reporting districts in FY 2023, the fund balance as a percentage of nutrition revenue ranged from 5% in Holly Springs to 84% in Lawrence (see Exhibit 10, page 24).

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



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

Note: Biloxi, Brookhaven, East Tallahatchie, Hazlehurst, Pontotoc City, and Prentiss data were not reported.

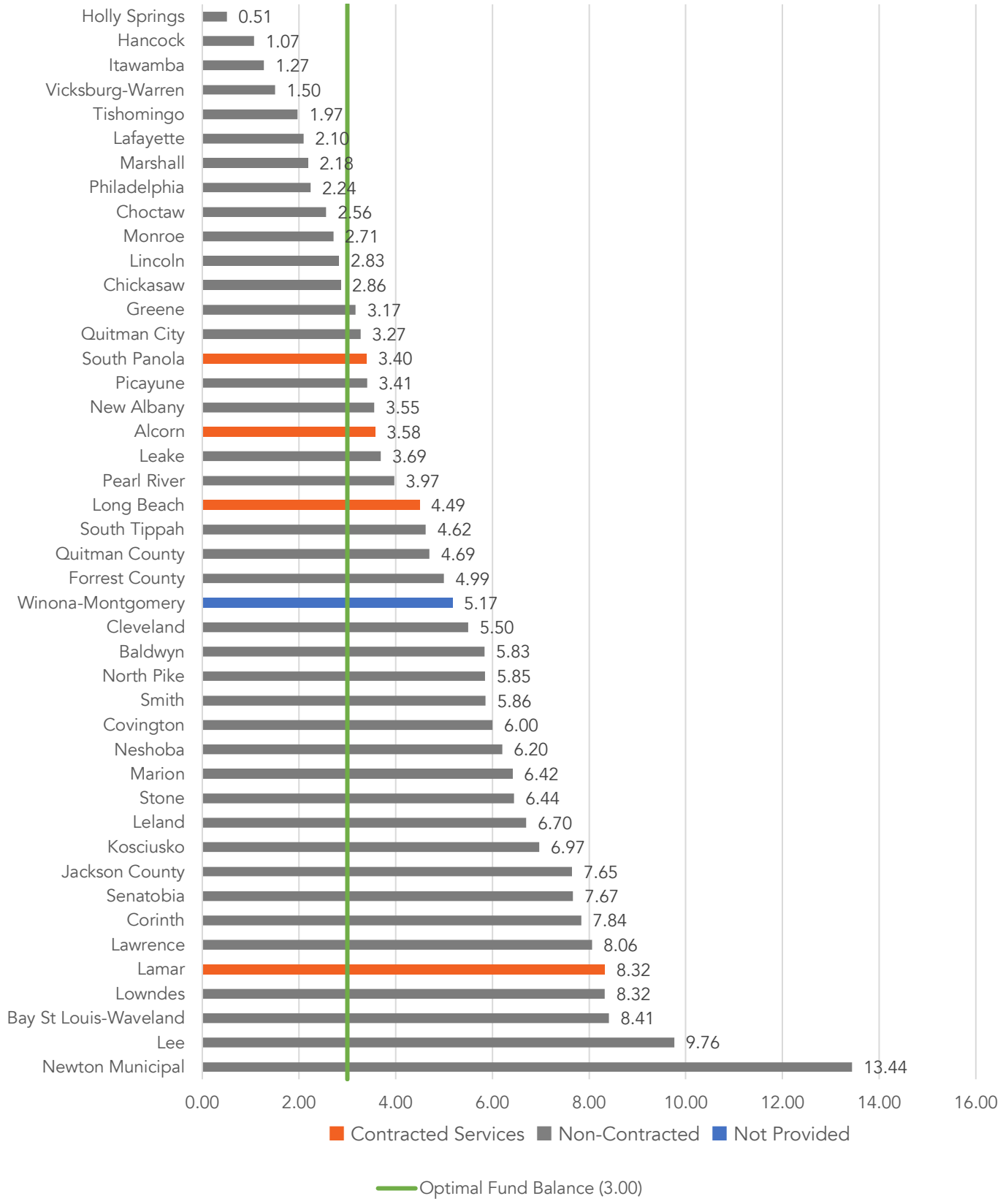
Fund Balance Measured in Number of Months of Average Program Expenses

For reporting districts in FY 2023, the nutrition program fund balance as measured in number of months of average program expenses ranged from one-half month in Holly Springs to approximately 13 months in Newton Municipal. The federal COVID-19 waiver allowing districts to have more than three months of nutrition program expenses in reserve has expired and districts with more than three months of fund balance reserves compared to average monthly expenses must develop a plan to use the funds for allowable purchases such as necessary supplies and equipment.

During the COVID-19 pandemic, the National School Lunch Program waived the requirement that a nutrition program's fund balance not exceed three months of average program expenses. However, the waiver is no longer valid and districts must now develop a plan to use excess reserves for allowable expenses such as improving food quality and purchasing necessary supplies, services, or equipment. Construction projects are not typically allowed.

Of the 44 reporting districts, 32 districts reported a fund balance equal to more than three months of average nutrition program expenses ranging from 3.2 months in Greene to 13.4 months in Newton Municipal. Districts with fund balances higher than the federal requirement have an opportunity to use the funds to improve their nutrition programs in accordance with federal guidelines.

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



Note: Biloxi, Brookhaven, East Tallahatchie, Hazlehurst, Pontotoc City, and Prentiss data were not reported.

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

For districts reporting for FY 2023, the 6.3% median of the use of USDA commodities measured as a percentage of nutrition program revenue was slightly below the regional peer average of 6.7% and on the lower end of the national peer range of 5.9% to 10.8%. Thus overall, districts in this cohort used USDA commodities to a lesser extent than did regional and national peers.

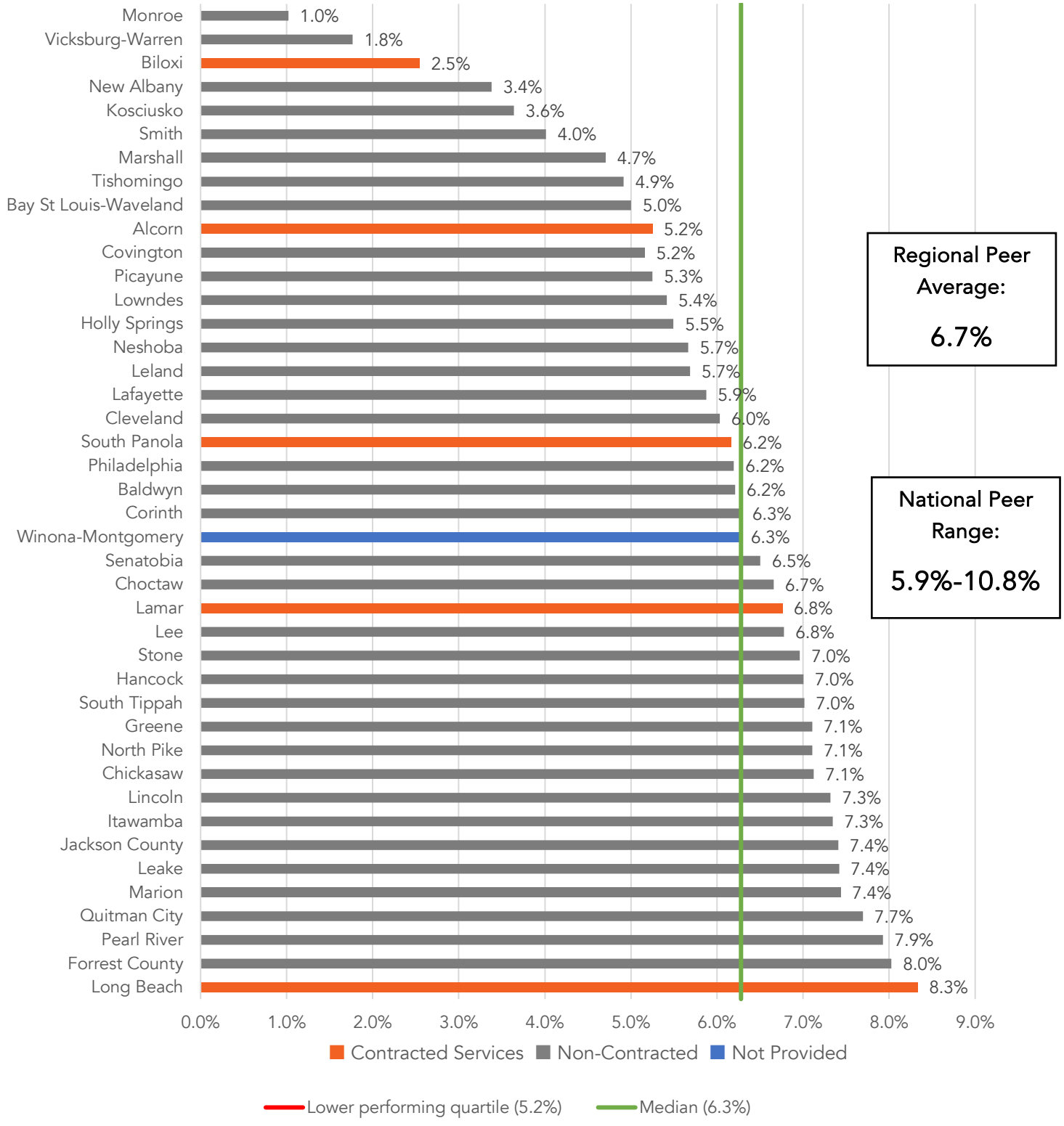
School districts may purchase USDA commodities to help meet the nutritional standards for school lunches and to moderate the cost of providing such meals. USDA commodities include a wide variety of fruits, vegetables, and whole-grain, low-fat, and low-sodium foods.[11]

As shown in Exhibit 12, page 28, for districts that used outside contractors in FY 2023, the use of USDA commodities measured as a percentage of nutrition revenue ranged from 2.5% in Biloxi to 8.3% in Long Beach. For districts that operated their nutrition programs using district personnel, USDA commodities measured as a percentage of nutrition revenue ranged from 1.0% in Monroe to 8.0% in Forrest County. The median of the use of USDA commodities measured as a percentage of nutrition program revenue was 6.3%.

District officials have an opportunity to use the information in this report to explore the possibility of increasing the use of USDA commodities in their nutrition programs in an effort to lower program costs while maintaining food quality and compliance with standards.

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

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



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

Note: Brookhaven, East Tallahatchie, Hazlehurst, Newton Municipal, Pontotoc City, and Prentiss data were not reported. Quitman County and Lawrence were outliers at 0.88% and 30.38%, respectively, and were not included in this exhibit.

Conclusions Regarding Cost Savings and Additional Revenues

For the districts reporting FY 2023 data for this report, annual projected potential cost savings could be up to $4.9 million for food and labor cost improvements. Additional projected revenues of up to $4.7 million could be generated by increasing breakfast and lunch participation rates.

At least 28 of the reporting districts have the potential for cost savings or to generate additional revenues. Exhibit 13 on page 30 summarizes projected potential cost savings and potential revenues that could be achieved by following this report's recommendations. Eleven districts have opportunities in both categories. The total annual projected potential cost savings could be up to $4.9 million for food and labor cost improvements and total additional revenues could be up to $4.7 million by increasing breakfast and lunch participation rates.

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

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

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Alcorn		< or =$199,230	The district's breakfast and lunch participation rates were lower than the state peer median, the regional peer average, and the lower range of national peers. The district should deploy an alternative breakfast program and expand USDA commodity usage, if possible. Also, the district should survey students to understand their perceptions of food quality. If the district aligned its participation levels with the state median, the district could realize additional revenue.
Chickasaw	< or =$97,421	< or =$128,243	The district should review its food costs, as both food costs per meal and food costs as a percentage of revenue were higher than the state peer median and the regional peer average. By aligning costs with comparative state peers and regional averages, the district could realize cost savings. Lunch participation rates were lower than the state peer median, the regional average, and the lower limit of the national range. The district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. If the district aligned its lunch participation levels with those of comparative peers, the district could realize additional revenues.
Choctaw	< or =$113,793	< or =$135,283	The district's cost per meal was higher than the state peer median and the regional average due to high labor costs. An analysis of the student-to-kitchen ratio shows that the district fell below the median compared to state counterparts. Smaller kitchens, constrained by the lower volume of daily meal equivalents they can serve, contribute to reduced meals per labor hour (MPLH) rates. However, the low participation rates and the high labor costs suggest that there is an opportunity to improve the district's MPLH. MPLH should be reviewed by each kitchen's staff. To optimize MPLH, the program should focus on lowering labor costs. Implementing four-week cycle menus could help standardize kitchen practices and lower labor cost. The district should also review current staff retirement eligibility and the financial impact of bringing replacement staff in at the beginning of the pay scale. This may lower labor costs to align with the median of state comparative peers. By aligning costs with state

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			peers and regional averages, the program could potentially realize the cost savings. Both breakfast and lunch participation rates were lower than the state peer median and the regional average. The district should evaluate its current alternative breakfast programs to see whether operational practices align with standardized best practices. Once the current programs are optimized, the district could increase breakfast participation by expanding its alternative breakfast programs to all five schools and possibly implement the Second Chance Breakfast program for middle and high schools. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. If the district could align participation with comparative peers, it could realize additional revenue.
Cleveland	< or =$227,024	< or =$50,327	All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state peer median and the regional average, with food cost as a percentage of revenue exceeding the higher end of the national range. The district should review food costs to determine whether adjustments can be made to align costs with state peers. The district should look at expanding USDA commodity usage, if available; this may result in food costs aligning more closely with the state median. To address high labor costs, the district should review current staff retirement eligibility and, as employees retire or leave, bring replacement staff in at the beginning of the pay scale. This may reduce labor costs to align with the state median. Bringing costs in line with those of state comparative peers could result in cost savings. Breakfast participation was lower than the state peer median and the regional peer average. The district should consider implementing alternative breakfast programs to improve breakfast participation. Aligning participation rates with those of state peers could generate additional revenues.
Corinth	< or =$129,202	< or =$366,788	The district's cost per meal was higher than both state and regional peers and both food metrics (food costs as a percent of revenue and labor costs as a percent of revenue) were higher than the state median. The district's student-to-kitchen ratio exceeded

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			the state median. If costs could be brought in line with the state median, the district could realize cost savings. The district's breakfast and lunch participation rates were lower than the state peer median, the regional peer average, and the lower range of national peers. The district should focus on increasing student participation in both its breakfast and lunch meal services. The district could increase breakfast participation by starting alternative breakfast programs. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. Aligning participation rates with state peers could generate additional revenues.
Covington	< or =$245,193		All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state peer median and the regional average. The district's MPLH was higher than the state peer median and the regional peer average. The district also used fewer USDA commodities than the state median. The district should look at expanding USDA commodity usage, if available; this may result in food costs aligning more closely with the state median. The district should designate one person for ordering food. The district's higher labor costs may be due to higher employee pay rates. This may be the natural result of having a long-tenured workforce. The district should review current staff retirement eligibility and, as employees retire or leave, bring replacement staff in at the beginning of the pay scale. This may reduce labor costs to align with the state median. If costs could be brought in line with the state median, the district could potentially realize cost savings.
Forrest County	< or =$161,015		The district's overall cost per meal was higher than that of state, regional, and national peers. The district should examine labor cost. High labor cost may be caused by higher employee pay rates due to a long-tenured workforce. The district should review current staff retirement eligibility and, as employees retire or leave, bring replacement staff in at the beginning of the pay scale. This may reduce labor costs to align with the state median. If costs could be brought in line with those of comparative peers, the district could potentially realize cost savings.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Hancock	< or =$129,292	< or =$181,507	The district underperformed compared to the state peer median in numerous nutrition metrics (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) with food and labor cost as a percentage of revenue exceeding the high end of the national range. Because the district did not track labor hours, meals per labor hour (MPLH) could not be calculated. To help control food costs, the district should designate one person to handle food ordering for the district. The district should consistently track labor hours and review MPLH. The district should also review current staff retirement eligibility and the financial impact of bringing replacement staff in at the beginning of the pay scale. As retirements occur, the program can optimize labor across the district to align labor costs with the state median. If costs could be brought in line with the state median, the district could potentially realize cost savings. Both breakfast and lunch participation rates were lower than the state peer median and regional average. The district should focus on increasing student participation in both its breakfast and lunch meal services. The district should consider piloting alternative breakfast programs and then eventually expanding across all six kitchens. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. Aligning participation rates with state peers could generate additional revenues.
Holly Springs	< or =$255,512		All of the district's nutrition cost measures (i.e., overall costs per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than those of state, regional, and national peers. The district should work to reduce food and labor costs and expand USDA commodity usage, if possible. If costs could be brought in line with the state median, the district could potentially realize cost savings.
Itawamba	< or =$368,550	< or =$174,107	The district's labor costs were higher than the state peer median and at the regional peer average and meals per labor hour (MPLH) are higher than both the state peer median and the regional average. Cost measures (i.e., cost per meal, food cost per meal, and food cost as a percentage of revenue) were higher than the state peer median, the regional average, and the upper range of national peer averages. The district should designate one person

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			to handle food ordering. If costs could be brought in line with the state median, the district could potentially realize cost savings. The program's student participation rates for both breakfast and lunch were lower than the state peer median and the regional average, with the lunch participation rate below the lower end of the national range. The districts should: implement a four-week interval cycle menu for breakfast and lunch to standardize kitchen practices for efficiency and to allow participation tracking by entrée; analyze participation by entrée to maximize participation; and, expand the utilization of alternative breakfast programs across all schools to increase breakfast meal participation. Aligning participation rates with those of state peers could generate additional revenues.
Jackson County	< or =$81,398	< or =$87,929	All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than the state median and the district's USDA commodity usage was less than that of state, regional, and national peers. The district should consider expanding USDA commodity usage, if available, which could lower some food costs. If costs could be brought in line with the state median, the district could potentially realize cost savings. The district's breakfast and lunch participation rates were lower than the state peer median, the regional peer average, and the lower range of national peers. The district could increase breakfast participation by expanding its Grab & Go program to more kitchens or consider piloting other alternative breakfast programs such as Second Chance Breakfast or Breakfast in the Classroom. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. Aligning participation rates with those of state peers could generate additional revenues.
Lafayette	< or =$429,133	< or =$237,867	All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state peer median and the regional average. The district should focus on understanding and reducing its food and labor cost. Expanding USDA commodity usage, if available, may help lower food costs. Labor costs may be due to employee pay rates, the number of labor hours being

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			worked, school kitchen processes and equipment, having a long-tenured workforce, or combination of these or other factors. The district should review current staff retirement eligibility and the effects of bringing replacement staff in at the beginning of the pay scale. This may lower labor costs to come closer to the state median. If costs could be brought in line with the state median, the district could potentially realize cost savings. The district had the second lowest breakfast participation rate and the lowest lunch participation rate of all reporting districts. The district could increase breakfast participation by starting alternative breakfast programs such as Grab & Go, Second Chance Breakfast, or Breakfast in the Classroom. Additionally, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with state peers could generate additional revenues.
Lamar		< or =$274,309	Breakfast and lunch participation rates were lower than both the state median and regional average. The district should implement a four-week interval cycle menu for breakfast and lunch to standardize kitchen practices for efficiency and to allow participation tracking by entrée. The district should analyze participation by entrée to maximize participation. The district should also utilize alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom) at schools to increase breakfast meal participation. Further, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with state peers could generate additional revenues.
Lee		< or =$371,238	Both the district's breakfast and participation rates were lower than the state peer median and the regional average. The district could deploy alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom) at schools to increase breakfast meal participation. Additionally, the

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
Leland	< or =$221,075		All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state median and the regional average. Meals per labor hour were lower than both the state median and the regional average. An analysis of the student-to-kitchen ratio reveals that the district fell below the median compared to state counterparts. Due to the district's small size, the number of meals the district serves is fewer than those served by state peers. However, the district still has fixed costs (e.g., employee salaries) that factor into various cost measures. Thus, the district may be limited in its ability to improve on these measures. The district should focus on lowering food and labor costs. The district should look at expanding USDA commodity usage, if available; this may result in food costs aligning more closely with the state median. MPLH should be reviewed by each kitchen's staff. Implementing cycle menus could help standardize kitchen practices and lower labor costs. The district should also review current staff retirement eligibility and the financial impact of bringing replacement staff in at the beginning of the pay scale. If costs could be brought in line with the state median, the district could potentially realize cost savings.
Lincoln	< or =$283,708	< or =$385,027	All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state median and regional average, except for labor cost as a percentage of revenue, which was between the state median and regional average. The district's MPLH is lower than both the state median and regional average. The district should designate one person to order food for the district to help reduce food costs. If costs could be brought in line

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			with the state median, the district could potentially realize cost savings. Breakfast and lunch participation rates were lower than the state median and the regional average. The district should implement a 4-week interval cycle menu for breakfast and lunch to standardize kitchen practices for efficiency and to allow participation tracking by entrée. The district should analyze participation by entrée to maximize participation. The district should also utilize alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom) at schools to increase breakfast meal participation. Further, the district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
Long Beach	< or =$158,279	< or =$242,774	The district's food cost measures were higher than the state median and the regional average. The district should dive deeper into food costs to determine whether adjustments can be made to bring costs in line with the average of state peers. If costs could be brought in line with the state median, the district could potentially realize cost savings. Both breakfast and lunch participation rates were lower than the state median, the regional average, and below the lower end of the national range. The district had the lowest breakfast participation rate of the districts that reported for FY 2023. As the district currently utilizes a 4-week cycle menu, it should track daily participation by entrée across all schools to identify menu selections that reduce participation. This approach helps to create menus that appeal to students' taste preferences. The district should conduct surveys to gather student feedback on meal options. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
Lowndes		< or =$415,165	The program's student participation rates for both breakfast and lunch were lower than the state peer median and the regional average. The district should expand USDA commodity usage, if possible. To increase breakfast participation, the district should consider utilizing alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom). To increase lunch participation, the district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
Marshall	< or =$307,548		The district's overall cost per meal and food costs per meal were higher than the state median and regional average. The district should expand its USDA commodity usage, if available, which may result in food costs aligning more closely with the state median. The district should review food costs to align with those of state comparative peers. The low student-to-kitchen ratio may limit how much the district can improve its MPLH. If costs could be brought in line with the state median, the district could potentially realize cost savings.
Monroe	< or =$249,440		All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than the state median and regional average. Additionally, the district's MPLH is lower than the state median, the regional average, and below the lower end of the national range. The district should focus on understanding and reducing its food and labor cost. Expanding USDA commodity usage, if available, may help lower food costs. MPLH should be reviewed by each kitchen's staff. To improve MPLH, the district must increase participation levels and/or reduce labor cost. Labor costs may be due to employee pay rates, the number of labor hours being worked, school kitchen processes and equipment, having a long-tenured workforce, or combination of these or other factors. The district should review current staff retirement eligibility and the effects of bringing replacement staff in at the beginning of the pay

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			scale. This may lower labor costs to come closer to the state median. The district should evaluate its current alternative breakfast programs to see whether operational practices align with standardized best practices, which could impact labor and/or food cost. If costs could be brought in line with the state median, the district could potentially realize cost savings.
Pearl River	< or =$199,551		All of the district's cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state median and the regional average. The district should focus on lowering food and labor costs. Designating one person to order food for the district may help reduce food costs. MPLH should be reviewed by each kitchen's staff. The district should also review current staff retirement eligibility and the financial impact of bringing replacement staff in at the beginning of the pay scale. If costs could be brought in line with the state median, the district could potentially realize cost savings.
Quitman County	< or =$365,017		All of the district's nutrition cost measures (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than both the state peer median and the regional average. The district had the third highest cost per meal, the second highest food cost per meal, and the lowest USDA commodity usage. The district had the second lowest meals per labor hour (MPLH). Due to the district's small size, the number of meals the district serves is less than state peers. However, the district still has fixed costs (e.g., employee salaries) that factor into various cost measures. Thus, the district may be limited in its ability to improve on these measures. The district should focus on lowering food and labor costs. Designating one person to order food for the district may help reduce food costs. MPLH should be reviewed by each kitchen's staff. Additionally, expanding USDA commodity usage, if available, may help lower food cost. The district should also review current staff retirement eligibility and the financial impact of bringing replacement staff in at the beginning of the pay scale.

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			If costs could be brought in line with the state median, the district could potentially realize cost savings.
Senatobia	< or =$196,171	< or =$250,023	Both of the district's food cost measures were higher than the state median and the regional average. The district should review food costs to align with those of state comparative peers. If costs could be brought in line with the state median, the district could potentially realize cost savings. Both breakfast and lunch participation rates were lower than the state median, the regional average, and below the lower end of the national range. The district should utilize alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom) at schools to increase breakfast meal participation. The district should also conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. The district should track and analyze participation by entrée to maximize participation and understand best choices for food expenses. Aligning participation rates with those of state peers could generate additional revenues.
Smith		< or =$59,485	The district's breakfast and lunch participation rates were lower than the state peer median and the regional average. The district should utilize alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom) at schools to increase breakfast meal participation. Additionally, the district could survey secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
South Panola	< or =$260,710	< or =$324,364	Both the district's food cost measures and the overall cost per meal were higher than the state median and the regional average. To lower food costs, the district should expand USDA commodity use when available. This may result in food costs aligning more closely with the state median. Additionally, the district should

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			designate one person to order food and establish cycle menus. Implementing cycle menus could help standardize kitchen practices, lower labor cost, and improve food costs. If costs could be brought in line with the state median, the district could potentially realize cost savings. The district's breakfast and lunch participation rates were lower than the state median and the regional average. To increase breakfast participation, the district should consider utilizing alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom). To increase lunch participation, the district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
South Tippah	< or =$113,151	< or =$367,137	The district's cost per meal and labor cost as a percentage of revenue were higher than both the state median and the regional average. The low participation rates and the high labor costs suggest that there is an opportunity to enhance the district's MPLH. MPLH should be reviewed by each kitchen's staff. To optimize MPLH, the program should focus on lowering labor costs. Implementing four-week cycle menus could help standardize kitchen practices and lower labor cost. The district should also review current staff retirement eligibility and the financial impact of bringing replacement staff in at the beginning of the pay scale. This may lower labor costs to align with the median of state comparative peers. If costs could be brought in line with the state median, the district could potentially realize cost savings. The district's participation rates for both breakfast and lunch were lower than the state peer median and the regional average. To increase breakfast participation, the district should consider utilizing alternative breakfast programs (e.g., Grab & Go, Second Chance Breakfast, and Breakfast in the Classroom). To increase lunch participation, the district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch,

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
Tishomingo	< or =$215,085	< or =$188,937	The district's overall costs per meal and food cost per meal were higher than both the state median and regional average. The district should designate one person to order food, which should help with food cost. Its USDA commodity usage is lower than the state median and should be expanded when possible. If costs could be brought in line with the state median, the district could potentially realize cost savings. While breakfast participation was aligned with the state median, lunch participation is lower than both the state median and regional average. To increase lunch participation, the district should survey secondary students to understand reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
Winona-Montgomery	< or =$145,095	< or =$286,009	All of the district's nutrition cost metrics (i.e., overall cost per meal, food cost per meal, food and labor cost as a percentage of revenue) were higher than the state peer median and the regional average, except for labor costs as a percentage of revenue, which was lower than the state median and the regional average. The district has the second highest overall cost per meal. Benchmarking information was not provided; therefore, factors that could impact food costs (e.g., cycle menus, district food ordering) could not be determined. The district should review kitchen practices to understand what factors drive the higher food costs. If costs could be brought in line with the state median, the district could potentially realize cost savings. The district's lunch participation was lower than both the state median and regional average. The district should conduct a survey among secondary students to gain insight into the reasons for participation and non-participation in the school lunch program. The survey should cover areas such as menu options, quality of food, dietary restrictions, timing of lunch, environment, and

District	Projected Potential Cost Savings	Projected Potential Additional Revenues	Recommendations
			suggestions for improvement. Aligning participation rates with those of state peers could generate additional revenues.
TOTAL	< or =$4,952,363	< or =$4,725,749	

Recommendations

Recommendations for School Districts

1. In FY 2025, each district superintendent, in consultation with the district's nutrition personnel, should review the information from this report and implement each of the relevant district recommendations to increase efficiency, improve service levels, and/or achieve cost savings. Recommendations include but are not limited to:
    a. implementing cycle menus;
    b. implementing an alternative breakfast program; and,
    c. for districts with low labor costs and high efficiency (meals per labor hour), periodically reviewing compensation of program staff to in order to retain them and help ensure continued efficiency in its operations.
2. District administrators should also use the information in this report to compare their nutrition program's performance to that of their peers in Mississippi, as well as regionally and nationally, to identify areas for potential improvement and take action to improve in those areas.
3. For districts unable to provide benchmarking or performance information during this review pertaining to their nutrition programs (or provided questionable data), relevant district personnel should take action to begin collecting and monitoring precise data on an ongoing basis.
4. District personnel should provide an annual performance report to the district superintendent regarding the status of the nutrition programs using the measures included in this review.
5. District administrators should use the information from annual performance reports to monitor their district's costs and efficiency in administering their nutrition programs.

Recommendations for the Mississippi Department of Education

6. The Mississippi Department of Education (MDE) should develop guidance to assist districts in increasing breakfast participation rates. MDE could use the *Colorado Department of Education's Guide to Increasing School Breakfast Participation* as a starting point in developing a guide for Mississippi's school districts.
7. MDE should develop guidance for districts to improve their meals per labor hour (MPLH). In particular, MDE should consider including the following strategies:
    a. Simplify the menu by offering healthy and nutritious options that can be easily prepared.
    b. Use standardized recipes to ensure that meals are consistent in quality and quantity, reducing labor and minimizing waste.
    c. Optimize the kitchen layout and equipment, investing in high-capacity ovens, mixers, or food processors to streamline meal preparation.
    d. Implement time-saving techniques, such as batch cooking, ingredient prepping, and using prepared foods.
    e. Provide training for staff on cooking techniques, equipment usage, and food safety.
    f. Monitor and adjust labor costs regularly to optimize labor costs without compromising meal quality.
8. MDE should develop guidance for school districts on using any excess reserves in their nutrition funds for allowable expenses that could contribute to a more efficient nutrition program.

Appendix A: List of School Districts Included in This Review

1. Alcorn
2. Baldwyn
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 benchmark or performance data for this review.

SOURCE: PEER.

Appendix B: FY 2023 Nutrition Program Information by District

District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced %	# of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
Alcorn	$2,108,457	$2,180,831	65%	5	3,195	37,904	30%	54%
Baldwyn	$587,131	$593,797	Not Provided	Not Provided	759	11,609	Not Provided	Not Provided
Bay St. Louis-Waveland	$1,826,437	$1,571,088	89%	5	1,646	25,843	84%	95%
Biloxi	$3,308,287	$4,077,936	66%	8	5,799	62,128	41%	70%
Brookhaven	Not Provided							
Chickasaw	$1,642,787	$1,596,352	78%	5	2,196	21,867	46%	65%
Choctaw	$1,031,446	$1,130,035	64%	4	1,245	25,288	40%	60%
Cleveland	$2,620,018	$2,715,960	100%	9	3,074	40,064	43%	73%
Corinth	$1,560,090	$1,556,800	61%	3	2,503	23,336	28%	54%
Covington	$2,433,180	$2,488,763	100%	6	2,535	38,949	83%	72%
East Tallahatchie	Not Provided							
Forrest	$2,064,306	$2,159,141	78%	6	2,130	31,188	49%	72%
Greene	$1,619,651	$1,695,358	77%	5	1,634	26,881	76%	87%
Hancock	2,366,498	$2,757,706	66%	6	3,987	Not Provided	40%	65%
Hazlehurst	Not Provided							
Holly Springs	$1,019,050	$1,100,842	100%	3	1,029	7,740	68%	96%
Itawamba	$2,408,827	$2,532,445	60%	7	3,266	33,267	32%	59%
Jackson County	$5,552,705	$5,753,236	56%	13	8,921	102,510	30%	60%
Kosciusko	$2,492,009	$145,000	79%	5	2,100	33,750	51%	69%
Lafayette	$1,586,058	$1,833,504	32%	5	2,761	41,369	25%	48%
Lamar	$7,101,359	$6,171,342	40%	11	10,350	138,689	28%	59%

District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced %	# of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
Lawrence	$1,096,343	$1,327,628	81%	5	1,685	30,814	45%	65%
Leake	$2,378,719	$192,295	100%	5	2,512	24,923	42%	81%
Lee	$4,404,087	$4,035,000	62%	11	6,303	67,950	34%	55%
Leland	$829,158	$857,850	100%	2	707	12,305	50%	83%
Lincoln	$1,819,900	$1,841,471	58%	4	2,779	31,293	34%	49%
Long Beach	$1,883,760	$1,593,989	55%	5	2,929	27,518	24%	51%
Lowndes	$3,471,672	$3,221,829	Not Provided	9	5,162	53,490	33%	53%
Marion	$2,099,978	$2,045,465	100%	3	1,874	35,863	59%	87%
Marshall	$3,515,465	$2,682,682	87%	6	2,777	41,701	48%	73%
Monroe	$1,312,823	$1,556,283	55%	3	2,085	27,235	60%	90%
Neshoba	$3,276,332	$2,338,430	69%	3	3,110	38,875	55%	68%
New Albany	$2,121,828	$1,772,742	62%	3	2,103	27,000	45%	66%
Newton Municipal	$897,374	$520,407	100%	3	Not Provided	16,927	78%	91%
North Pike	$1,792,818	$1,727,703	100%	4	1,955	31,500	42%	79%
Pearl River	$1,817,748	$2,098,744	63%	3	3,329	37,573	45%	91%
Philadelphia	$806,934	$495,281	100%	2	824	15,106	52%	93%
Picayune	$3,414,768	$3,030,446	100%	11	3,363	68,295	44%	78%
Pontotoc	Not Provided							
Prentiss	Not Provided	$106,648	Not Provided	6	2,242	Not Provided	Not Provided	Not Provided
Quitman City	$1,719,505	$1,751,537	100%	4	1554	26,994	47%	83%
Quitman County	$1,032,409	$919,330	100%	3	758	21,584	90%	95%
Senatobia	$995,112	$1,030,000	66%	2	1,668	16,040	28%	50%
Smith	$3,008,236	$2,174,232	72%	4	2,443	38,495	42%	70%
South Panola	$3,402,379	$3,329,489	54%	6	4,313	54,984	42%	64.%

District	Annual Child Nutrition Program Revenue	Annual Child Nutrition Program Expenditures	Free & Reduced %	# of Kitchens	Number of Students	Total Labor Hours	Student Participation Breakfast	Student Participation Lunch
South Tippah	$2,057,543	$2,041,298	42%	5	2,534	36,518	34%	56%
Stone	$2,043,211	$1,861,013	72%	4	2,452	34,791	43%	68%
Tishomingo	$2,821,278	$2,392,312	64%	7	2,821	41,216	45%	66%
Vicksburg-Warren	$8,181,641	$6,090,907	74%	14	6,816	39,319	58%	74%
Winona-Montgomery	$1,100,460	$1,092,881	100%	2	1,120	16,597	79%	52%

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

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	30%	_	_
Lunch Participation Rate	54%	_	_
Overall Cost per Meal	$3.34	_	_
Food Costs per Meal	$0.99	_	_
Food Costs as a Percent of Revenue	32.6%	_	_
Labor Costs as a Percent of Revenue	40.9%	+	+
Number of Meals per Labor Hour	18.3	+	+
Number of Students per Kitchen	639	+	N/A
Fund Balance as Percentage of Nutrition Revenue	39.4%	_	_
Fund Balance as Months of Program Expenses	3.58	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.2%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	Not Provided		
Lunch Participation Rate			
Overall Cost per Meal			
Food Costs per Meal			
Food Costs as a Percent of Revenue	32.8%	_	_
Labor Costs as a Percent of Revenue	40.6%	+	+
Number of Meals per Labor Hour	Not Provided		
Number of Students per Kitchen			
Fund Balance as Percentage of Nutrition Revenue	59%	+	+
Fund Balance as Months of Program Expenses	5.83	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.2%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	83.7%	+	+
Lunch Participation Rate	95%	+	+
Overall Cost per Meal	$3.61	_	_
Food Costs per Meal	$1.43	_	_
Food Costs as a Percent of Revenue	35.2%	+	_
Labor Costs as a Percent of Revenue	40.7%	+	+
Number of Meals per Labor Hour	17.4	+	+
Number of Students per Kitchen	329.2	_	N/A
Fund Balance as Percentage of Nutrition Revenue	74.9%	+	+
Fund Balance as Months of Program Expenses	8.41	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	5%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	41%	_	_
Lunch Participation Rate	70%	_	_
Overall Cost per Meal	Not Clarified		
Food Costs per Meal			
Food Costs as a Percent of Revenue	55.7%	+	+
Labor Costs as a Percent of Revenue	40.3%	+	_
Number of Meals per Labor Hour	Not Clarified		
Number of Students per Kitchen	724.9	+	N/A
Fund Balance as Percentage of Nutrition Revenue	Not Provided		
Fund Balance as Months of Program Expenses			
USDA Commodities as a Percent of Nutrition Revenue	2.5%	_	_

Brookhaven			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		
Performance Data Not Reported			

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	46%	+	+
Lunch Participation Rate	64.8%	_	_
Overall Cost per Meal	$4.21	+	_
Food Costs per Meal	$1.88	+	+
Food Costs as a Percent of Revenue	42.9%	+	+
Labor Costs as a Percent of Revenue	35.7%	_	_
Number of Meals per Labor Hour	17.1	+	+
Number of Students per Kitchen	439.2	_	N/A
Fund Balance as Percentage of Nutrition Revenue	27.5%	_	_
Fund Balance as Months of Program Expenses	2.86	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.1%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	40%	_	_
Lunch Participation Rate	60%	_	_
Overall Cost per Meal	$4.66	+	+
Food Costs per Meal	$1.50	_	_
Food Costs as a Percent of Revenue	30.7%	_	_
Labor Costs as a Percent of Revenue	46.8%	+	+
Number of Meals per Labor Hour	8.3	_	_
Number of Students per Kitchen	311.3	_	N/A
Fund Balance as Percentage of Nutrition Revenue	24.4%	_	_
Fund Balance as Months of Program Expenses	2.56	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.7%	+	=

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	43%	_	_
Lunch Participation Rate	73%	+	+
Overall Cost per Meal	$5.14	+	+
Food Costs per Meal	$2.43	+	+
Food Costs as a Percent of Revenue	48.9%	+	+
Labor Costs as a Percent of Revenue	32.5%	_	_
Number of Meals per Labor Hour	13.2	+	_
Number of Students per Kitchen	341.6	_	N/A
Fund Balance as Percentage of Nutrition Revenue	57%	+	+
Fund Balance as Months of Program Expenses	5.50	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	27.5%	_	_
Lunch Participation Rate	53.5%	_	_
Overall Cost per Meal	$4.52	+	+
Food Costs per Meal	$1.79	+	+
Food Costs as a Percent of Revenue	37%	+	+
Labor Costs as a Percent of Revenue	37.2%	_	_
Number of Meals per Labor Hour	13.8	+	+
Number of Students per Kitchen	834.3	+	N/A
Fund Balance as Percentage of Nutrition Revenue	73.3%	+	+
Fund Balance as Months of Program Expenses	7.84	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.3%	=	_

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

Performance Data Reported			
Performance Indicator	**FY 2023**	**Below (_), Above (+), or Equal to (=) State Peer Median**	**Below (_), Above (+), or Equal to (=) Regional Peer Average**
Breakfast Participation Rate	83%	+	+
Lunch Participation Rate	72%	=	+
Overall Cost per Meal	$4.57	+	+
Food Costs per Meal	$2.10	+	+
Food Costs as a Percent of Revenue	47%	+	+
Labor Costs as a Percent of Revenue	42.8%	+	+
Number of Meals per Labor Hour	14	+	+
Number of Students per Kitchen	422.5	_	N/A
Fund Balance as Percentage of Nutrition Revenue	61.4%	+	+
Fund Balance as Months of Program Expenses	6	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.2%	_	_

East Tallahatchie			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?		x	
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?	✓		
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		
Performance Data Not Reported			

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	48.6%	+	_
Lunch Participation Rate	72.3%	+	+
Overall Cost per Meal	$4.85	+	+
Food Costs per Meal	$1.42	_	_
Food Costs as a Percent of Revenue	30.7%	_	_
Labor Costs as a Percent of Revenue	42.4%	+	+
Number of Meals per Labor Hour	14.3	+	+
Number of Students per Kitchen	355	_	N/A
Fund Balance as Percentage of Nutrition Revenue	52.2%	+	+
Fund Balance as Months of Program Expenses	4.99	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	8%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	76%	+	+
Lunch Participation Rate	87%	+	+
Overall Cost per Meal	$3.92	_	_
Food Costs per Meal	$1.56	_	_
Food Costs as a Percent of Revenue	41.6%	+	+
Labor Costs as a Percent of Revenue	40%	+	_
Number of Meals per Labor Hour	16.1	+	+
Number of Students per Kitchen	326.8	_	N/A
Fund Balance as Percentage of Nutrition Revenue	33.2%	_	_
Fund Balance as Months of Program Expenses	3.17	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.1%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	40%	_	_
Lunch Participation Rate	64.6%	_	_
Overall Cost per Meal	$4.21	+	_
Food Costs per Meal	$1.92	+	+
Food Costs as a Percent of Revenue	53%	+	+
Labor Costs as a Percent of Revenue	48.5%	+	+
Number of Meals per Labor Hour	Not Provided		
Number of Students per Kitchen	664.5	+	N/A
Fund Balance as Percentage of Nutrition Revenue	12.5%	_	_
Fund Balance as Months of Program Expenses	1.07	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	7%	+	+

Hazlehurst			
Benchmark Data Reported			
Benchmark	Yes	No	Notes
Participates in "offer versus serve"?	✓		
Participates in alternative breakfast program(s)?	✓		
Uses cycle menus (i.e., menus that repeat after a specified amount of time)?		x	
Designates one party responsible for ordering food?	✓		
Use of third-party companies or contract labor to manage nutrition program	No		
Performance Data Not Reported			

Holly Springs			
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
Breakfast Participation Rate	68.2%	+	+
Lunch Participation Rate	96.4%	+	+
Overall Cost per Meal	$5.38	+	+
Food Costs per Meal	$2.48	+	+
Food Costs as a Percent of Revenue	49.3%	+	+
Labor Costs as a Percent of Revenue	52.8%	+	+
Number of Meals per Labor Hour	26.2	+	+
Number of Students per Kitchen	343	_	N/A
Fund Balance as Percentage of Nutrition Revenue	5.4%	_	_
Fund Balance as Months of Program Expenses	0.51	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.5%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	32%	_	_
Lunch Participation Rate	59%	_	_
Overall Cost per Meal	$5.05	+	+
Food Costs per Meal	$2.42	+	+
Food Costs as a Percent of Revenue	50.4%	+	+
Labor Costs as a Percent of Revenue	40.4%	+	=
Number of Meals per Labor Hour	15.1	+	+
Number of Students per Kitchen	466.6	_	N/A
Fund Balance as Percentage of Nutrition Revenue	13.4%	_	_
Fund Balance as Months of Program Expenses	1.27	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.3%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	30%	_	_
Lunch Participation Rate	60%	_	_
Overall Cost per Meal	$4.27	+	_
Food Costs per Meal	$1.63	+	_
Food Costs as a Percent of Revenue	39.5%	+	_
Labor Costs as a Percent of Revenue	40.9%	+	+
Number of Meals per Labor Hour	12.2	_	_
Number of Students per Kitchen	686.2	+	N/A
Fund Balance as Percentage of Nutrition Revenue	73.6%	+	+
Fund Balance as Months of Program Expenses	7.65	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.4%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	51%	+	_
Lunch Participation Rate	69%	_	_
Overall Cost per Meal	$3.06	_	_
Food Costs per Meal	$1.33	_	_
Food Costs as a Percent of Revenue	18.8%	_	_
Labor Costs as a Percent of Revenue	19.6%	_	_
Number of Meals per Labor Hour	10.5	_	_
Number of Students per Kitchen	420	_	N/A
Fund Balance as Percentage of Nutrition Revenue	30.2%	_	_
Fund Balance as Months of Program Expenses	6.97	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.6%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	25%	_	_
Lunch Participation Rate	48%	_	_
Overall Cost per Meal	$5.38	+	+
Food Costs per Meal	$1.91	+	+
Food Costs as a Percent of Revenue	40.9%	+	+
Labor Costs as a Percent of Revenue	57.6%	+	+
Number of Meals per Labor Hour	8.2	_	_
Number of Students per Kitchen	552.2	+	N/A
Fund Balance as Percentage of Nutrition Revenue	24.2%	_	_
Fund Balance as Months of Program Expenses	2.10	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.9%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	28%	_	_
Lunch Participation Rate	59%	_	_
Overall Cost per Meal	$4.07	_	_
Food Costs per Meal	$1.47	_	_
Food Costs as a Percent of Revenue	30.7%	_	_
Labor Costs as a Percent of Revenue	39.2%	+	_
Number of Meals per Labor Hour	10.7	_	_
Number of Students per Kitchen	940.9	+	N/A
Fund Balance as Percentage of Nutrition Revenue	70.9%	+	+
Fund Balance as Months of Program Expenses	8.32	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.8%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	45%	=	_
Lunch Participation Rate	65%	_	_
Overall Cost per Meal	$1.18	_	_
Food Costs per Meal	$0.57	_	_
Food Costs as a Percent of Revenue	50.5%	+	+
Labor Costs as a Percent of Revenue	49.4%	+	+
Number of Meals per Labor Hour	31.4	+	+
Number of Students per Kitchen	337	_	N/A
Fund Balance as Percentage of Nutrition Revenue	83.8%	+	+
Fund Balance as Months of Program Expenses	8.06	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	Not Provided		

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

Performance Data Reported			
Performance Indicator	**FY 2023**	**Below (_), Above (+), or Equal to (=) State Peer Median**	**Below (_), Above (+), or Equal to (=) Regional Peer Average**
Breakfast Participation Rate	42%	_	_
Lunch Participation Rate	81%	+	+
Overall Cost per Meal	$4.01	_	_
Food Costs per Meal	$1.49	_	_
Food Costs as a Percent of Revenue	32.3%	_	_
Labor Costs as a Percent of Revenue	34.6%	_	_
Number of Meals per Labor Hour	20.7	+	+
Number of Students per Kitchen	502.4	+	N/A
Fund Balance as Percentage of Nutrition Revenue	32.1%	_	_
Fund Balance as Months of Program Expenses	3.69	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.4%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	34%	_	_
Lunch Participation Rate	55%	_	_
Overall Cost per Meal	$3.84	_	_
Food Costs per Meal	$1.54	_	_
Food Costs as a Percent of Revenue	28.1%	_	_
Labor Costs as a Percent of Revenue	28.2%	_	_
Number of Meals per Labor Hour	11.8	_	_
Number of Students per Kitchen	573	+	N/A
Fund Balance as Percentage of Nutrition Revenue	68.3%	+	+
Fund Balance as Months of Program Expenses	9.76	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.8%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	50%	+	+
Lunch Participation Rate	83%	+	+
Overall Cost per Meal	$5.55	+	+
Food Costs per Meal	$2.05	+	+
Food Costs as a Percent of Revenue	38.2%	+	+
Labor Costs as a Percent of Revenue	44.4%	+	+
Number of Meals per Labor Hour	12.6	_	_
Number of Students per Kitchen	353.5	_	N/A
Fund Balance as Percentage of Nutrition Revenue	69.3%	+	+
Fund Balance as Months of Program Expenses	6.70	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.7%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	33.7%	_	_
Lunch Participation Rate	49%	_	_
Overall Cost per Meal	$4.87	+	+
Food Costs per Meal	$2.05	+	+
Food Costs as a Percent of Revenue	42.6%	+	+
Labor Costs as a Percent of Revenue	39.9%	+	_
Number of Meals per Labor Hour	12.1	_	_
Number of Students per Kitchen	694.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	28.6%	_	_
Fund Balance as Months of Program Expenses	2.83	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.3%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	23.7%	_	_
Lunch Participation Rate	50.9%	_	_
Overall Cost per Meal	$4.54	+	+
Food Costs per Meal	$2.58	+	+
Food Costs as a Percent of Revenue	51.6%	+	+
Labor Costs as a Percent of Revenue	16.6%	_	_
Number of Meals per Labor Hour	13.7	+	+
Number of Students per Kitchen	585.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	40.7%	_	_
Fund Balance as Months of Program Expenses	4.49	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	8.3%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	32.6%	_	_
Lunch Participation Rate	53.1%	_	_
Overall Cost per Meal	$3.48	_	_
Food Costs per Meal	$1.75	+	+
Food Costs as a Percent of Revenue	37.8%	+	+
Labor Costs as a Percent of Revenue	34.6%	_	_
Number of Meals per Labor Hour	14	+	+
Number of Students per Kitchen	573.6	+	N/A
Fund Balance as Percentage of Nutrition Revenue	62.5%	+	+
Fund Balance as Months of Program Expenses	8.32	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.4%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	59%	+	_
Lunch Participation Rate	87%	+	+
Overall Cost per Meal	$4.06	_	_
Food Costs per Meal	$1.58	_	_
Food Costs as a Percent of Revenue	34.9%	_	_
Labor Costs as a Percent of Revenue	43.2%	+	+
Number of Meals per Labor Hour	13	+	+
Number of Students per Kitchen	624.7	+	N/A
Fund Balance as Percentage of Nutrition Revenue	57.7%	+	+
Fund Balance as Months of Program Expenses	6.42	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.4%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	48%	+	+
Lunch Participation Rate	73%	+	+
Overall Cost per Meal	$4.91	+	+
Food Costs per Meal	$2.11	+	+
Food Costs as a Percent of Revenue	30.7%	_	_
Labor Costs as a Percent of Revenue	32.9%	_	_
Number of Meals per Labor Hour	12.3	_	_
Number of Students per Kitchen	462.8	_	N/A
Fund Balance as Percentage of Nutrition Revenue	15.6%	_	_
Fund Balance as Months of Program Expenses	2.18	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	4.7%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	60%	+	+
Lunch Participation Rate	90%	+	+
Overall Cost per Meal	$4.91	+	+
Food Costs per Meal	$1.82	+	+
Food Costs as a Percent of Revenue	43.9%	+	+
Labor Costs as a Percent of Revenue	50.4%	+	+
Number of Meals per Labor Hour	11.6	_	_
Number of Students per Kitchen	695	+	N/A
Fund Balance as Percentage of Nutrition Revenue	32%	_	_
Fund Balance as Months of Program Expenses	2.71	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	1%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	55%	+	_
Lunch Participation Rate	68%	_	_
Overall Cost per Meal	$3.26	_	_
Food Costs per Meal	$1.58	_	_
Food Costs as a Percent of Revenue	22.4%	_	_
Labor Costs as a Percent of Revenue	20.2%	_	_
Number of Meals per Labor Hour	11.9	_	_
Number of Students per Kitchen	1,036.7	+	N/A
Fund Balance as Percentage of Nutrition Revenue	28.6%	_	_
Fund Balance as Months of Program Expenses	6.20	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.7%	_	_

New Albany			
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
Breakfast Participation Rate	45%	=	_
Lunch Participation Rate	66%	_	_
Overall Cost per Meal	$3.17	_	_
Food Costs per Meal	$1.09	_	_
Food Costs as a Percent of Revenue	28.8%	_	_
Labor Costs as a Percent of Revenue	33.6%	_	_
Number of Meals per Labor Hour	20.7	+	+
Number of Students per Kitchen	701	+	N/A
Fund Balance as Percentage of Nutrition Revenue	29.7%	_	_
Fund Balance as Months of Program Expenses	3.55	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	3.4%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	78%	+	+
Lunch Participation Rate	91%	+	+
Overall Cost per Meal	$2.81	_	_
Food Costs per Meal	$1.64	+	_
Food Costs as a Percent of Revenue	33.8%	_	_
Labor Costs as a Percent of Revenue	21.6%	_	_
Number of Meals per Labor Hour	10.9	_	_
Number of Students per Kitchen	Not Provided		
Fund Balance as Percentage of Nutrition Revenue	77.9%	+	+
Fund Balance as Months of Program Expenses	13.44	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	Not Provided		

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	42%	_	_
Lunch Participation Rate	79%	+	+
Overall Cost per Meal	$3.77	_	_
Food Costs per Meal	$1.62	=	_
Food Costs as a Percent of Revenue	38.4%	+	+
Labor Costs as a Percent of Revenue	36.4%	_	_
Number of Meals per Labor Hour	13.5	+	+
Number of Students per Kitchen	488.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	52.2%	+	+
Fund Balance as Months of Program Expenses	5.85	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.1%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	45%	=	_
Lunch Participation Rate	91%	+	+
Overall Cost per Meal	$4.58	+	+
Food Costs per Meal	$1.79	+	+
Food Costs as a Percent of Revenue	42.7%	+	+
Labor Costs as a Percent of Revenue	55.2%	+	+
Number of Meals per Labor Hour	11.5	_	_
Number of Students per Kitchen	1,109.7	+	N/A
Fund Balance as Percentage of Nutrition Revenue	43.3%	=	+
Fund Balance as Months of Program Expenses	3.97	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.9%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	52%	+	+
Lunch Participation Rate	93%	+	+
Overall Cost per Meal	$3.80	_	_
Food Costs per Meal	$1.32	_	_
Food Costs as a Percent of Revenue	28.5%	_	_
Labor Costs as a Percent of Revenue	47.4%	+	+
Number of Meals per Labor Hour	11.5	_	_
Number of Students per Kitchen	412	_	N/A
Fund Balance as Percentage of Nutrition Revenue	18.3%	_	_
Fund Balance as Months of Program Expenses	2.24	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.2%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	44%	_	_
Lunch Participation Rate	78%	+	+
Overall Cost per Meal	$3.68	_	_
Food Costs per Meal	$1.22	_	_
Food Costs as a Percent of Revenue	25.3%	_	_
Labor Costs as a Percent of Revenue	49%	+	+
Number of Meals per Labor Hour	10.4	_	_
Number of Students per Kitchen	305.7	_	N/A
Fund Balance as Percentage of Nutrition Revenue	26%	_	_
Fund Balance as Months of Program Expenses	3.41	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	5.3%	_	_

Pontotoc City
Benchmark Data Not Reported
Performance Data Not Reported

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	Not Provided		
Lunch Participation Rate			
Overall Cost per Meal			
Food Costs per Meal			
Food Costs as a Percent of Revenue			
Labor Costs as a Percent of Revenue			
Number of Meals per Labor Hour			
Number of Students per Kitchen	373.7	_	N/A
Fund Balance as Percentage of Nutrition Revenue	Not Provided		
Fund Balance as Months of Program Expenses			
USDA Commodities as a Percent of Nutrition Revenue			

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	47%	+	_
Lunch Participation Rate	83%	+	+
Overall Cost per Meal	$5.34	+	+
Food Costs per Meal	$1.63	+	_
Food Costs as a Percent of Revenue	31.2%	_	_
Labor Costs as a Percent of Revenue	27.3%	_	_
Number of Meals per Labor Hour	12.2	_	_
Number of Students per Kitchen	388.5	_	N/A
Fund Balance as Percentage of Nutrition Revenue	33.3%	_	_
Fund Balance as Months of Program Expenses	3.27	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7.7%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	90%	+	+
Lunch Participation Rate	95%	+	+
Overall Cost per Meal	$7.96	+	+
Food Costs per Meal	$3.68	+	+
Food Costs as a Percent of Revenue	41.2%	+	+
Labor Costs as a Percent of Revenue	43.6%	+	+
Number of Meals per Labor Hour	5.4	_	_
Number of Students per Kitchen	252.7	_	N/A
Fund Balance as Percentage of Nutrition Revenue	41.8%	_	_
Fund Balance as Months of Program Expenses	4.69	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	Not Provided		

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	28%	_	_
Lunch Participation Rate	50%	_	_
Overall Cost per Meal	$5.09	+	+
Food Costs per Meal	$2.03	+	+
Food Costs as a Percent of Revenue	41.3%	+	+
Labor Costs as a Percent of Revenue	38.6%	_	_
Number of Meals per Labor Hour	12.6	_	_
Number of Students per Kitchen	834	+	N/A
Fund Balance as Percentage of Nutrition Revenue	79.3%	+	+
Fund Balance as Months of Program Expenses	7.67	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.5%	+	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	42%	_	_
Lunch Participation Rate	70%	_	_
Overall Cost per Meal	$3.76	_	_
Food Costs per Meal	$1.53	_	_
Food Costs as a Percent of Revenue	24.6%	_	_
Labor Costs as a Percent of Revenue	32.2%	_	_
Number of Meals per Labor Hour	12.6	_	_
Number of Students per Kitchen	610.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	35.5%	_	_
Fund Balance as Months of Program Expenses	5.86	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	4%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	42%	_	_
Lunch Participation Rate	64%	_	_
Overall Cost per Meal	$4.47	+	+
Food Costs per Meal	$1.84	+	+
Food Costs as a Percent of Revenue	40.3%	+	+
Labor Costs as a Percent of Revenue	38.0%	_	_
Number of Meals per Labor Hour	13.5	+	+
Number of Students per Kitchen	718.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	33.2%	_	_
Fund Balance as Months of Program Expenses	3.40	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.2%	_	_

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	33.8%	_	_
Lunch Participation Rate	56.1%	_	_
Overall Cost per Meal	$5.11	+	+
Food Costs per Meal	$1.56	_	_
Food Costs as a Percent of Revenue	27.7%	_	_
Labor Costs as a Percent of Revenue	42.6%	+	+
Number of Meals per Labor Hour	10	_	_
Number of Students per Kitchen	506.8	+	N/A
Fund Balance as Percentage of Nutrition Revenue	41.9%	_	_
Fund Balance as Months of Program Expenses	4.62	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	43%	_	_
Lunch Participation Rate	68%	_	_
Overall Cost per Meal	$3.45	_	_
Food Costs per Meal	$1.44	_	_
Food Costs as a Percent of Revenue	32.3%	_	_
Labor Costs as a Percent of Revenue	36.8%	_	_
Number of Meals per Labor Hour	13.2	+	+
Number of Students per Kitchen	613	+	N/A
Fund Balance as Percentage of Nutrition Revenue	50%	+	+
Fund Balance as Months of Program Expenses	6.44	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	7%	+	+

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

Performance Data Reported			
Performance Indicator	FY 2023	Below (_), Above (+), or Equal to (=) State Peer Median	Below (_), Above (+), or Equal to (=) Regional Peer Average
Breakfast Participation Rate	45%	=	_
Lunch Participation Rate	66%	_	_
Overall Cost per Meal	$5.04	+	+
Food Costs per Meal	$2.08	+	+
Food Costs as a Percent of Revenue	34.5%	_	_
Labor Costs as a Percent of Revenue	23.1%	_	_
Number of Meals per Labor Hour	11.3	_	_
Number of Students per Kitchen	403	_	N/A
Fund Balance as Percentage of Nutrition Revenue	16.5%	_	_
Fund Balance as Months of Program Expenses	1.97	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	4.9%	_	_

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

Performance Data Reported			
Performance Indicator	**FY 2023**	**Below (_), Above (+), or Equal to (=) State Peer Median**	**Below (_), Above (+), or Equal to (=) Regional Peer Average**
Breakfast Participation Rate	58.4%	+	+
Lunch Participation Rate	74.2%	+	+
Overall Cost per Meal	$4.04	_	_
Food Costs per Meal	$1.55	_	_
Food Costs as a Percent of Revenue	28.6%	_	_
Labor Costs as a Percent of Revenue	19.4%	_	_
Number of Meals per Labor Hour	38.5	+	+
Number of Students per Kitchen	486.9	_	N/A
Fund Balance as Percentage of Nutrition Revenue	11.3%	_	_
Fund Balance as Months of Program Expenses	1.50	_	N/A
USDA Commodities as a Percent of Nutrition Revenue	1.8%	_	_

Winona-Montgomery			
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
Breakfast Participation Rate	79%	+	+
Lunch Participation Rate	52.5%	_	_
Overall Cost per Meal	$9.77	+	+
Food Costs per Meal	$2.91	+	+
Food Costs as a Percent of Revenue	42.2%	+	+
Labor Costs as a Percent of Revenue	35.2%	_	_
Number of Meals per Labor Hour	9.6	_	_
Number of Students per Kitchen	560	+	N/A
Fund Balance as Percentage of Nutrition Revenue	73.2%	+	+
Fund Balance as Months of Program Expenses	5.17	+	N/A
USDA Commodities as a Percent of Nutrition Revenue	6.3%	=	_

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