MEMORANDUM

TO: Local School System Business Managers/Directors of Finance
Type 5 and Type 2 Charter School Business Managers
LSU and Southern Lab Business Officials/Directors
OJJ, LSMSA and NOCCA Business Officials

FROM: Charlotte Stevens, Director
Division of Education Finance

DATE: July 29, 2014

SUBJECT: USDA Required School Lunch Match (FY2014-15)

The United States Department of Agriculture (USDA) requires a match of state funds for the school lunch program. The match is evidenced, in part, through the Minimum Foundation Program (MFP) funds identified in each Local Education Agency's (LEA's) Annual Financial Report (AFR).

The Louisiana Department of Education calculates the match amount on an annual basis. To correlate the match requirement to the Federal School Lunch Program, the match is derived using Free and Reduced Price lunch data. The proportion of each LEA's Free and Reduced Price lunch student count on the official MFP student count date is applied to the State total match requirement to determine each LEA's required contribution.

For new entities, the proportion of the required match is determined by calculating the average Free and Reduced Price lunch percentage in the district of prior jurisdiction and applying it to the initial MFP funded amount. In subsequent years, the actual number of Free and Reduced Price lunch students will be utilized.

The attached schedule contains each LEA's required match amount for FY2014-15 and is based on the February 1, 2014, MFP At-Risk membership for each LEA. The match amount must be recorded in revenue keypunch code 4450 in each LEA's AFR.

If you have any questions, or need further information, you may contact Melanie Ruiz at 225-342-0180 or via e-mail at melanie.ruiz@la.gov.

CS:PM:mr

Attachment

c: Local School System Superintendents   Beth Scioneaux, LDOE
Type 5 and Type 2 Board Presidents   Paula Matherne, LDOE
Deans, Colleges of LSU and SU   Leslie Jewell, LDOE
Chief Executive Officer, NOCCA   Mark Ott, LDOE
Executive Director, LSMSA

Louisiana Believes