



# LOUISIANA DEPARTMENT OF EDUCATION

## 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 28, 2015

**SUBJECT:** USDA Required School Lunch Match (FY2015-16)

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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. The required match for LEA's participating in the Community Eligibility Provision (CEP) is based on the calculated At-Risk count included in the MFP Formula.

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 FY2015-16 and is based on the February 1, 2015, MFP Free and Reduced Lunch 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](mailto:melanie.ruiz@la.gov).

CS:PM:jp

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	Andrea Kirumba, LDOE
	Executive Director, LSMSA	

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