

Completing the Paid Lunch Equity (PLE) Tool for SY 26-27



This training is on the Paid Lunch Equity (PLE) Tool. We will go over the steps for completing the school year 2026-2027 PLE Tool.

Purpose of the Paid Lunch Equity (PLE) Tool

- Federal Regulations at [7 CFR 210.14\(e\)](#) require that each school year, school food authorities must establish prices for paid lunches.
- Non-pricing schools are exempt from this requirement because they do not charge for meals.
- For additional guidance, please refer to the following USDA Memos:
 - [SP 39-2011](#) Revised Child Nutrition Reauthorization 2010: Guidance on Paid Lunch Equity and Revenue from Nonprogram Foods
 - [SP 06-2026](#) Paid Lunch Equity: Guidance for School Year 2026-2027
- Paid Lunch Equity (PLE) Tool for SY 2026-2027 is on the CNP website



First, let's talk about the purpose of the PLE Tool.

Regulations at [7 CFR 210.14\(e\)](#) require that each school year SFAs must establish prices for paid lunches. [https://www.ecfr.gov/current/title-7/part-210#p-210.14\(e\)](https://www.ecfr.gov/current/title-7/part-210#p-210.14(e))

Non-pricing schools are exempt from this requirement because they do not charge for meals.

For additional guidance, please refer to the following USDA Memos:

[SP 39-2011](#) Revised Child Nutrition Reauthorization 2010: Guidance on Paid Lunch Equity and Revenue from Nonprogram Foods

<https://www.fns.usda.gov/cn/guidance-paid-lunch-equity-and-revenue-nonprogram-foods>

[SP 06-2026](#) Paid Lunch Equity: Guidance for School Year 2026-2027

<https://www.fns.usda.gov/schoolmeals/paid-lunch-equity-guidance-sy2026-27>

The Paid Lunch Equity(PLE) Tool for SY 26-27 can be found on the CNP website.

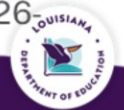
Memo SP 06-2026 Paid Lunch Equity (PLE): Guidance for SY 2026-2027

SFAs Qualifying for the SY 2026-2027 PLE Exemption

- For SY 2026-2027, SFAs with a positive or zero balance in the nonprofit school food service account as of June 30, 2025, are exempt from PLE pricing requirements found at [7 CFR 210.14\(e\)](#).
- While not required, exempt SFAs may still use the PLE tool to complete the steps necessary to determine their target SY 2026-2027 paid lunch price, consistent with Program regulations at [7 CFR 210.14\(e\)](#), and adjust their paid lunch prices accordingly.

SFAs Not Qualifying for the SY 2026-2027 PLE Exemption

- SFAs that had a negative balance in the nonprofit school food service account as of June 30, 2025, must follow PLE requirements according to [7 CFR 210.14\(e\)](#) when establishing their paid lunch prices for SY 2026-2027.



Please refer to USDA Memo [SP 06-2026](#) for guidance on the Paid Lunch Equity Tool for school year 2026-2027 <https://www.fns.usda.gov/schoolmeals/paid-lunch-equity-guidance-sy2026-27>

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While not required, exempt SFAs may still use the PLE tool to complete the steps necessary to determine their target SY 2026-2027 paid lunch price, consistent with Program regulations at [7 CFR 210.14\(e\)](#), and adjust their paid lunch prices accordingly.

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SY 2026-27 Paid Lunch Equity Calculations

SFAs who on a weighted average charged less than the target weighted average price of \$4.16 for paid lunches in SY 2025-26 are required to make an adjustment to their weighted average paid lunch price for SY 2026-27.

- This adjustment will be made by adding a 2% rate increase plus the most recent Consumer Price Index (3.85%) to the weighted average paid lunch price from SY 2025-26.

To calculate the Weighted Average Price Requirement for SY 2026-27, SFAs will need the Unrounded Weighted Average Price Requirement from SY 2025-2026.

Once the weighted average price requirement for SY 2026-27 has been calculated, SFAs will need to decide how they want to meet it.



SY 2026-27 Paid Lunch Equity Calculations

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To calculate the Weighted Average Price Requirement for SY 2026-27, SFAs will need the Unrounded Weighted Average Price Requirement from SY 2025-2026.

Once the weighted average price requirement for SY 2026-27 has been calculated, SFAs will need to decide how they want to meet it.

SY 2026-27 Paid Lunch Equity Calculations

SFAs have the choice on which method they would like to use to meet the weighted average price requirement for the school year.

SFAs have 3 methods to choose from:

- **Method 1.** Raise the Weighted Average Price of Paid Lunches.
- **Method 2.** Contribute Revenue from non-Federal Sources to the Nonprofit School Food Service Account.
- **Method 3.** Split the Requirement by Raising the Weighted Average Price of Paid Lunches AND Contributing Revenue from non-Federal Sources to the Nonprofit School Food Service Account (Combining Methods 1 and 2).

Regardless of which method is chosen, the tool will take into account any shortfall or credit being carried over from SY 2025-26 into the calculations for SY 2026-27.

The tool will also determine whether any shortfall or credit will need to be carried over from SY 2026-27 into the calculations for SY 2027-28.



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Regardless of which method is chosen, the tool will take into account any shortfall or credit being carried over from SY 2025-26 into the calculations for SY 2026-27.

The tool will also determine whether any shortfall or credit will need to be carried over from SY 2026-27 into the calculations for SY 2027-28.

Using the PLE Tool

Detailed instructions on how to use the PLE Tool can be found in the Instructions Tab.

It is highly recommended that SFAs read the instructions in their entirety before beginning their calculations.

The PLE tool assists SFAs by calculating the:

- Weighted Average Price Requirement for SY 2026-27
- Required Weighted Average Price Increase for SY 2026-27
- Required Revenue from non-Federal Sources for SY SY 2026-27

Guidance **Instructions** SY 26-27 Requirement Calculator SY 26-27 Price Raise Calculator SY 26-27 Non-Federal Calculator SY 26-27 Split Calculator SY 26-27 Report SY 10-11 Price Calculator



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It is highly recommended that SFAs read the instructions in their entirety before beginning their calculations.

The PLE tool assists SFAs by calculating the:

- Weighted Average Price Requirement for SY 2026-27
- Required Weighted Average Price Increase for SY 2026-27
- Required Revenue from non-Federal Sources for SY SY 2026-27

Information Needed to Complete the PLE Tool

All SFAs will need the following to calculate the Weighted Average Price Requirement for SY 2026-27 and the required price increase:

- The Unrounded Price Requirement for SY 2025-26 OR the most recent school year for which data is available (If this value is not known, then the SFA will need the weighted average price for paid lunches from SY 2010-11)
- All paid lunch prices for October 2025
- The number of paid lunches served associated with each paid lunch price for October 2026
- The total dollar amount of shortfall or credit being carried over from SY 2025-26.

SFAs who opt for Methods 2 or 3 and will be contributing revenue from non-Federal sources to the nonprofit food service account will also need:

- The total number of paid lunches served in SY 2024-2025



Information Needed to Complete the PLE Tool

All SFAs will need the following to calculate the Weighted Average Price Requirement for SY 2026-27 and the required price increase:

- The Unrounded Price Requirement for SY 2025-26 OR the most recent school year for which data is available (If this value is not known, then the SFA will need the weighted average price for paid lunches from SY 2010-11)
- All paid lunch prices for October 2025
- The number of paid lunches served associated with each paid lunch price for October 2025
- The total dollar amount of shortfall or credit being carried over from SY 2025-26.

SFAs who opt for Methods 2 or 3 and will be contributing revenue from non-Federal sources to the nonprofit food service account will also need:

- The total number of paid lunches served in SY 2024-2025

PLE Reports

It is recommended that SFAs have the PLE Report from SY 2025-26 available for reference as much of the information needed to complete the PLE Tool for SY 2026-27 is summarized in that report.

SFAs will be able to generate a PLE Report for SY 2026-27 when calculations have been completed which will be helpful to reference when completing the tool that will be released for SY 2027-28.



PLE Reports

It is recommended that SFAs have the PLE Report from SY 2025-26 available for reference as much of the information needed to complete the PLE Tool for SY 2026-27 is summarized in that report.

SFAs will be able to generate a PLE Report for SY 2026-27 when calculations have been completed which will be helpful to reference when completing the tool that will be released for SY 2027-28.

Paid Lunch Equity Tool for SY 2026-2027 Instructions

- The Paid Lunch Equity (PLE) Tool was created to help School Food Authorities (SFAs) calculate their new weighted average price requirement for the school year (SY) and determine what price increase is needed to meet the requirement.
- There are three methods for how SFAs can meet the requirement and the tool assists with making calculations based on the method chosen.
- This version of the PLE Tool only applies to SY 2026-2027 as a new version of the PLE Tool will be issued for SY 2027-28.

Cells shaded this color designate data entry cells. The SFA must enter the applicable data in these cells for the tool to make the appropriate calculations.



Paid Lunch Equity Tool for SY 2026-2027 Instructions

The Paid Lunch Equity (PLE) Tool was created to help School Food Authorities (SFAs) calculate their new weighted average price requirement for the school year (SY) and determine what price increase is needed to meet the requirement. There are three methods for how SFAs can meet the requirement and the tool assists with making calculations based on the method chosen. This version of the PLE Tool only applies to SY 2026-2027 as a new version of the PLE Tool will be issued for SY 2027-28. Cells shaded in the green color are designated as data entry cells. The SFA must enter the applicable data in these cells for the tool to make the appropriate calculations.

Paid Lunch Equity Tool for SY 2026-2027

Instructions

The SY 2026-27 PLE Tool consists of 8 tabs:

- Tab 1: Guidance
- Tab 2: Instructions
- Tab 3: SY 26-27 Requirement Calculator
- Tab 4: SY 26-27 Price Raise Calculator
- Tab 5: SY 26-27 Non-Federal Calculator
- Tab 6: SY 26-27 Split Calculator
- Tab 7: SY 26-27 Report
- Tab 8: SY 10-11 Price Calculator

Guidance **Instructions** SY 26-27 Requirement Calculator SY 26-27 Price Raise Calculator SY 26-27 Non-Federal Calculator SY 26-27 Split Calculator SY 26-27 Report SY 10-11 Price Calculator

SFAs will follow the specific instructions pertaining to the method they choose to meet the requirement and only use the calculator (tab) that corresponds to that method.



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- Tab 7: SY 26-27 Report
- Tab 8: SY 10-11 Price Calculator

SFAs will follow the specific instructions pertaining to the method they choose to meet the requirement and only use the calculator (tab) that corresponds to that method.

PLE Tool Reminders

- The PLE Tool calculates the weighted average of all student paid lunch prices charged in the SFA.
- The maximum annual average price increase required will not exceed 10 cents.
 - This may lead to some shortfall being carried over to the next school year as some SFAs will not be required to raise their weighted average price or contribute revenue from non-Federal sources to the nonprofit food service account due to this 10 cents cap.
- Depending on where the SFA is relative to the Weighted Average Price Requirement for SY 2026-27, a contribution less than 10 cents may be required.
- The SFA also has the option to do a price increase that exceeds the 10 cents cap with an additional contribution being carried over to the next school year as credit.



Some reminders about the PLE Tool...

The PLE Tool calculates the weighted average of all student paid lunch prices charged in the SFA.

The maximum annual average price increase required will not exceed 10 cents. This may lead to some shortfall being carried over to the next school year as some SFAs will not be required to raise their weighted average price or contribute revenue from non-Federal sources to the nonprofit food service account due to this 10 cents cap.

Depending on where the SFA is relative to the Weighted Average Price Requirement for SY 2026-27, a contribution of less than 10 cents may be required.

The SFA also has the option to do a price increase that exceeds the 10 cents cap with an additional contribution being carried over to the next school year as credit.

Calculate the Weighted Average Price Requirement for SY 2026-27

SFAs will calculate the Weighted Average Price Requirement for SY 2026-27

- To make this calculation SFAs will need the Unrounded Weighted Average Price Requirement for SY 2025-26 or the most recent school year for which data is available.

- This information can be found in the SY 2025-2026 Report that was generated in the previous school years PLE Tool under Section 1, Box A

SFA NAME (TYPE SFA NAME HERE):

Paid Lunch Equity Report for SY 2025-2026

This report provides a summary of the calculations made for SY 2025-26. Select the weighted average paid price requirement, the method SFAs chose to meet the requirement and any shortfall or credit that will need to be carried forward to the next school year. This report will be helpful to have when completing next year's PLE Tool so its recommended that SFAs print and keep this report in their records.

Section 1: SY 2025-26 Weighted Average Paid Price Requirements

This unrounded price will be entered into the SY 2026-27 tool to determine the weighted average price requirement.	A. Requirement for the unrounded price	\$0.00
	B. Requirement ROUNDED DOWN to the nearest 5 cents	\$0.00

Section 2: Summary of Calculations

Select the method used to meet the requirement for SY 2026-27:

Average Weighted Price Adjustments

A. Shortfall Carried Forward to SY 2026-27:	
B. Credit Carried Forward to SY 2026-27:	
C. Weighted Average Price for SY 2025-26:	

Non-Federal Source Contributions

D. Shortfall Carried Forward to SY 2026-27:	
E. Credit Carried Forward to SY 2026-27:	
F. Amount of Revenue from non-Federal Sources for SY 2025-26:	
G. Non-Federal Revenue Sources:	
H. General Fund Transfer:	

Split Calculations

I. Shortfall Carried Forward to SY 2026-27:	
J. Credit Carried Forward to SY 2026-27:	
K. Weighted Average Price for SY 2025-26:	
L. Amount of Revenue from non-Federal Sources for SY 2025-26:	
M. Non-Federal Revenue Sources:	
N. General Fund Transfer:	



To begin, SFAs will calculate the Weighted Average Price Requirement for SY 2026-27. To make this calculation SFAs will need the Unrounded Weighted Average Price Requirement for SY 2025-26 or the most recent school year for which data is available.

This information can be found in the SY 2025-2026 Report that was generated in the previous school years PLE Tool under Section 1, Box A

If Values Are Not Known...

If the Unrounded Weighted Average Price Requirement for SY 2025-26 is not known

- The SFA will need their Weighted Average Price for SY 2010-11 as it can be used to find the Unrounded Weighted Average Price Requirement for SY 2025-26

If the Weighted Average Price for SY 2010-2011 is not known

- The SFA will need the number of paid lunches that were sold in October 2010 along with their associated prices. This data would be used to calculate the Weighted Average Price for SY 2010-2011



If the Unrounded Weighted Average Price Requirement for SY 2025-26 is not known, the SFA will need their Weighted Average Price for SY 2010-11 as it can be used to find the Unrounded Weighted Average Price Requirement for SY 2025-26.

If the Weighted Average Price for SY 2010-11 is not known, the SFA will need the number of paid lunches that were sold in October 2010 along with their associated prices. This data would be used to calculate the Weighted Average Price for SY 2010-11.

Step 1

- SFAs will navigate to the SY 26-27 Requirement Calculator (located in Tab 3).
- If the **Unrounded Price Requirement for SY 2025-26 or the most recent school year for which data is available or known**, enter this value into cell A7 (shaded in green).
- The tool will calculate the Weighted Average Price Requirement for SY 2026-27 in cell B7.

	A	B	C
1	SFA NAME: [TYPE SFA NAME HERE]		
2	SY 26-27 Weighted Average Price Requirement Calculator		
3	Step 1		
4	The weighted average price is based on adjusting the SY 2025-26 price requirement by the 2% rate increase plus the Consumer Price Index (3.85%).		
5	Unrounded Price Requirement for SY 2025-26	Weighted Average Price Requirement for SY 2026-27	
6	Found in Section 1, Block A of the PLE Report from SY 2025-26 or in cell B32 of the Annual Unrounded Requirement Finder	Requirement to the nearest cent	
7		\$ -	
8	If the Unrounded Price Requirement for SY 2025-26 is not known, the Unrounded Price Requirement from the most recent school year can be used.		

Navigation: Guidance | Instructions | **SY 26-27 Requirement Calculator** | SY 26-27 Price Raise Calculator | SY 26-27 Non-Federal Calculator | SY 26-27 Split Calculator | SY 26-27 Report | SY 10-11 Price Calculator



Step 1: SFAs will navigate to the SY 26-27 Requirement Calculator (located in Tab 3). If the Unrounded Price Requirement for SY 2025-26 or the most recent school year for which data **is available or known**, enter this value into cell A7 (shaded in green). The tool will calculate the Weighted Average Price Requirement for SY 2026-27 in cell B7.

Optional Step

If the Unrounded Price Requirement for SY 2025-26 or the most recent school year is not known, SFAs will use the Annual Unrounded Requirement Finder (located in Tab 3) to calculate this value.

- Enter the Weighted Average Price for SY 2010-11 into cell A13 (shaded in green) to populate the Unrounded Price Requirements for all previous school years.
- Enter the Unrounded Price Requirement for SY 2025-26 (found in cell B32) into cell A7 (shaded in green).
- The tool will calculate the Weighted Average Price Requirement for SY 2026-27 in cell B7.

Step 1
The weighted average price is based on adjusting the SY 2025-26 price requirement by the 2% rate increase plus the Consumer Price Index (3.85%).

Unrounded Price Requirement for SY 2025-26	Weighted Average Price Requirement for SY 2026-27
Found in Section 1, Block A of the PLE Report from SY 2025-26 or in cell B32 of the Annual Unrounded Requirement Finder	Requirement to the nearest cent
	\$ -

Annual Unrounded Requirement Finder
Only used when the Unrounded Price Requirement for SY 2025-26 or the most recent school year is not known.

(Optional Step)
Weighted Average Price for SY 2010-11
Enter the weighted average price of all paid lunches charged in the SFA for SY 2010-11.

Previous School Years	Unrounded Price Requirement to the nearest cent
2011-2012	\$ -
2012-2013	\$ -
2013-2014	\$ -
2014-2015	\$ -
2015-2016	\$ -
2016-2017	\$ -
2017-2018	\$ -
2018-2019	\$ -
2019-2020	\$ -
2020-2021	\$ -
2021-2022	\$ -
2022-2023	\$ -
2023-2024	\$ -
2024-2025	\$ -
2025-2026	\$ -

Optional Step

If the Unrounded Price Requirement for SY 2025-26 or the most recent school year is **not known**, SFAs will use the Annual Unrounded Requirement Finder (located in Tab 3) to calculate this value.

Enter the Weighted Average Price for SY 2010-11 into cell A13 (shaded in green) to populate the Unrounded Price Requirements for all previous school years. Enter the Unrounded Price Requirement for SY 2025-26 (found in cell B32) into cell A7 (shaded in green). The tool will calculate the Weighted Average Price Requirement for SY 2026-27 in cell B7.

Optional Step

If the **Weighted Average Price for SY 2010-11** is **not known**, use the SY 10-11 Price Calculator (located in Tab 8) to calculate this value.

- Enter the number of paid lunches sold in October 2010 with their associated prices in columns B and C (shaded in green) to obtain the Weighted Average Price for SY 2010-11(found in cell E16).

	A	B	C	D	E
1	SFA NAME: [TYPE SFA NAME HERE]				
2	(Optional Step)				
3	SY 2010-11 Weighted Average Price Calculator				
4	Enter the number of paid lunches sold in October 2010 with their associated prices.				
		Number of Paid Lunches	Paid Lunch Price	Monthly Revenue	Weighted Average Price for SY 2010-11
5					
6	→			\$ -	
7				\$ -	
8				\$ -	
9				\$ -	
10				\$ -	
11				\$ -	
12				\$ -	
13				\$ -	
14				\$ -	
15				\$ -	
16		Total	0	\$ -	\$ -

Optional Step

If the **Weighted Average Price for SY 2010-11** is **not known**, use the SY 10-11 Price Calculator (located in Tab 8) to calculate this value.

Enter the number of paid lunches sold in October 2010 with their associated prices in columns B and C (shaded in green) to obtain the Weighted Average Price for SY 2010-11(found in cell E16).

Optional Step (continued)

- Enter the Weighted Average Price for SY 2010-11 into cell A13 (shaded in green) of the Annual Unrounded Requirement Finder (located in Tab 3) to populate the Unrounded Price Requirements for all previous school years.
- Enter the Unrounded Price Requirement for SY 2025-26 (found in cell B32) into cell A7 (shaded in green).
- The tool will calculate the Weighted Average Price Requirement for SY 2026-2027 in cell B7.

Step 1

The weighted average price is based on adjusting the SY 2025-26 price requirement by the 2% rate increase plus the Consumer Price Index (3.85%).

Unrounded Price Requirement for SY 2025-26	Weighted Average Price Requirement for SY 2026-27
Found in Section 1, Block A of the PLE Report from SY 2025-26 or in cell B32 of the Annual Unrounded Requirement Finder	Requirement to the nearest cent

If the Unrounded Price Requirement for SY 2025-26 is not known, the Unrounded Price Requirement from the most recent school year can be used.

Annual Unrounded Requirement Finder

Only used when the Unrounded Price Requirement for SY 2025-26 or the most recent school year is not known.

(Optional Step)

Weighted Average Price for SY 2010-11

Enter the weighted average price of all paid lunches charged in the SFA for SY 2010-11.

If the Weighted Average Price for SY 2010-11 is not known, complete the SY 10-11 Price Calculator to obtain this value.

SY 10-11 Price Calculator

The Unrounded Price Requirement for SY 2025-2026 will be based on the price requirements for SY 2011-2012 to SY 2024-2025.

Previous School Years	Unrounded Price Requirement to the nearest cent
2011-2012	\$ -
2012-2013	\$ -
2013-2014	\$ -
2014-2015	\$ -
2015-2016	\$ -
2016-2017	\$ -
2017-2018	\$ -
2018-2019	\$ -
2019-2020	\$ -
2020-2021	\$ -
2021-2022	\$ -
2022-2023	\$ -
2023-2024	\$ -
2024-2025	\$ -
2025-2026	\$ -



Optional Step

From there you will navigate back to the SY 26-27 Requirement Calculator (located in Tab 3).

Enter the Weighted Average Price for SY 2010-11 into cell A13 (shaded in green) to populate the Unrounded Price Requirements for all previous school years.

Enter the Unrounded Price Requirement for SY 2025-26 (found in cell B32) into cell A7 (shaded in green). The tool will calculate the Weighted Average Price Requirement for SY 2026-2027 in cell B7.

At or Above Equity

If the Unrounded Price Requirement for SY 2025-26 (or the most recent school year for which data is available) is equal to or greater than \$4.16, cell B7 will say "At or Above Equity" and instructs SFAs to proceed to the Report (tab 7).

	A	B	C
1	SFA NAME: [TYPE SFA NAME HERE]		
2	SY 26-27 Weighted Average Price Requirement Calculator		
3	Step 1		
4	The weighted average price is based on adjusting the SY 2025-26 price requirement by the 2% rate increase plus the Consumer Price Index (3.85%).		
5	Unrounded Price Requirement for SY 2025-26	Weighted Average Price Requirement for SY 2026-27	
6	Found in Section 1, Block A of the PLE Report from SY 2025-26 or in cell B32 of the Annual Unrounded Requirement Finder	Requirement to the nearest cent	
7	\$ 4.16	At or Above Equity	Proceed to the Report Tab

[Guidance](#) |
 [Instructions](#) |
 [SY 26-27 Requirement Calculator](#) |
 [SY 26-27 Price Raise Calculator](#) |
 [SY 26-27 Non-Federal Calculator](#) |
 [SY 26-27 Split Calculator](#) |
 [SY 26-27 Report](#) |
 [SY 10-11 Price Calculator](#)



At or Above Equity

If the Unrounded Price Requirement for SY 2025-26 (or the most recent school year for which data is available) is equal to or greater than \$4.16, cell B7 will say "At or Above Equity" and instructs the SFA to proceed to the SY 26-27 Report (Tab 7).

At or Above Equity

Step 1: Use the drop down menu in cell A9 to select "At or Above Equity".

- Enter their Weighted Average Price into cell B10 (shaded in green) which is a field that will only become visible when the "At or Above Equity" option is selected.
- **Save this report to show they are in compliance with the requirement and to reference back to when you complete the PLE tool for SY 2027-28.**

Screenshot of the "Paid Lunch Equity Report for SY 2026-2027" tool. The report title is "Paid Lunch Equity Report for SY 2026-2027". It includes a description of the tool's purpose. Section 1: SY 2026-27 Weighted Average Paid Price Requirements. A. Requirement to the nearest cent: "At or Above Equity". B. Requirement ROUNDED DOWN to the nearest 5 cents. Section 2: Summary of Calculations. A dropdown menu is open, showing "At or Above Equity" selected. A green box highlights the "At or Above Equity" option. The "Weighted Average Price for SY 2026-2027" field is highlighted in green.

Screenshot of the "Paid Lunch Equity Report for SY 2026-2027" tool. The report title is "Paid Lunch Equity Report for SY 2026-2027". It includes a description of the tool's purpose. Section 1: SY 2026-27 Weighted Average Paid Price Requirements. A. Requirement to the nearest cent: "At or Above Equity". B. Requirement ROUNDED DOWN to the nearest 5 cents. Section 2: Summary of Calculations. A dropdown menu is open, showing "At or Above Equity" selected. A green box highlights the "At or Above Equity" option. The "Weighted Average Price for SY 2026-2027" field is highlighted in green.



At or Above Equity

In the SY 26-27 Report (Tab 7)

Step 1: Use the drop down menu in cell A9 to select "At or Above Equity".

Enter the Weighted Average Price for SY 2026-27 into cell B10 (shaded in green) which is a field that will only become visible when the "At or Above Equity" option is selected.

Save this report to show you are in compliance with the requirement and to reference back to when you complete the PLE tool for SY 2027-28.

Utilization of the SY 2026-27 PLE Exemption

- If an SFA qualifies for the SY 2026-27 PLE exemption, they would not need to complete the PLE tool.
- It is recommended that documentation is maintained to show that an exemption was provided
- To obtain this documentation, navigate to the SY 26-27 Report (located in Tab 7).

[Guidance](#) | [Instructions](#) | [SY 26-27 Requirement Calculator](#) | [SY 26-27 Price Raise Calculator](#) | [SY 26-27 Non-Federal Calculator](#) | [SY 26-27 Split Calculator](#) | [SY 26-27 Report](#) | [SY 10-11 Price Calculator](#)



Utilization of the SY 2026-27 PLE Exemption

If an SFA qualifies for the SY 2026-27 PLE exemption, they would not need to complete the PLE tool.

However, it is recommended that documentation is maintained to show that an exemption was provided.

To obtain this documentation, navigate to the SY 26-27 Report (located in Tab 7).

Utilization of the SY 2026-27 PLE Exemption

- Step 1: Use the drop down menu in cell A9 to select "Utilization of the SY 2026-27 PLE Exemption"
- Enter the Weighted Average Price into cell B10 (shaded in green).
- Certify that the SFA had a positive or zero balance in the nonprofit school food service account as of June 30, 2025 by entering "Yes" into cell B11 (shaded in green).
 - Both fields will only become visible when the "Utilization of the SY 2026-27 PLE Exemption" option is selected.

Save this report to show you are in compliance with the requirement and to reference back to when you complete the PLE tool for SY 2027-2028.



Utilization of the SY 2026-27 PLE Exemption

In the SY 26-27 Report (Tab 7)

Step 1: Use the drop down menu in cell A9 to select "Utilization of the SY 2026-27 PLE Exemption".

Then enter the Weighted Average Price for SY 2026-27 into cell B10 (shaded in green).

SFAs will certify that they had a positive or zero balance in the nonprofit school food service account as of June 30, 2025 by entering ""Yes"" into cell B11 (shaded in green).

Both fields will only become visible when the "Utilization of the SY 2026-27 PLE Exemption" option is selected.

SFAs will save this report to show they are in compliance with the requirement and to reference back to when they complete the PLE tool for SY 2027-28.

Choose a Method to Meet the Calculated Weighted Average Price Requirement for SY 2026-27

Now that the Weighted Average Price Requirement has been calculated, SFAs will decide on the method you would like to use to meet the requirement.

- There are three methods SFAs can choose from:
 - **Method 1:** Raise the Weighted Average Price of Paid Lunches.
 - **Method 2:** Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account
 - **Method 3:** Split the Requirement by Raising the Weighted Average Price of Paid Lunches AND Contributing Revenue from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2)



Now that the Weighted Average Price Requirement has been calculated, SFAs will decide on the method you would like to use to meet the requirement.

There are three methods SFAs can choose from:

Method 1: Raise the Weighted Average Price of Paid Lunches

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account

Method 3: Split the Requirement by Raising the Weighted Average Price of Paid Lunches AND Contributing Revenue from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2)

The method that SFAs choose will determine which calculator (tab) of the PLE Tool will be completed

To complete the PLE Tool, SFAs will follow the instructions for the method they have selected.

Choose a Method to Meet the Calculated Weighted Average Price Requirement for SY 2026-27

The method that SFAs choose will determine which calculator (tab) of the PLE Tool will be completed

- If an SFA opts for Method 1, then they would only need to complete the SY 26-27 Price Raise Calculator (Tab 4)
- If an SFA opts for Method 2, then they would only need to complete the SY 26-27 Non-Federal Calculator (Tab 5)
- If an SFA opts for Method 3, then they would need to complete the SY 26-27 Split Calculator (Tab 6)

To complete the PLE Tool, SFAs will follow the instructions for the method they have selected.

[Guidance](#) | [Instructions](#) | [SY 26-27 Requirement Calculator](#) | [SY 26-27 Price Raise Calculator](#) | [SY 26-27 Non-Federal Calculator](#) | [SY 26-27 Split Calculator](#) | [SY 26-27 Report](#) | [SY 10-11 Price Calculator](#)



The method that SFAs choose will determine which calculator (tab) of the PLE Tool will be completed.

If an SFA opts for Method 1, then they would only need to complete the SY 26-27 Price Raise Calculator (Tab 4).

If an SFA opts for Method 2, then they would only need to complete the SY 26-27 Non-Federal Calculator (Tab 5).

If an SFA opts for Method 3, then they would need to complete the SY 26-27 Split Calculator (Tab 6).

To complete the PLE Tool, SFAs will follow the instructions for the method they have selected.

Method 1: Raise the Weighted Average Price of Paid Lunches

This set of instructions are for SFAs who want to raise the weighted average price of paid lunches to meet the weighted average price requirement.



Method 1: Raise the Weighted Average Price of Paid Lunches

This set of instructions are for SFAs who want to raise the weighted average price of paid lunches to meet the weighted average price requirement.

Method 1: Raise the Weighted Average Price of Paid Lunches

- Navigate to the SY 26-27 Price Raise Calculator (located in Tab 4).
- The Weighted Average Price Requirement for SY 2026-27 will be located at the top of the calculator as well as the price requirement rounded down to the nearest 5 cents.
- With the exception of the required weighted average price increase with the 10 cents cap, the overview of the calculations that the tool calculates is based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents.

SY 2026-27 Price Raise Calculator

Step 1

SY 2025-26 Weighted Average Price Calculator

Number of Paid Lunches	Paid Lunch Prices	Monthly Revenue	Weighted Average Price for SY 2025-26
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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100			

Step 2

Shortfall or Credit

Enter any shortfall or credit carried forward from SY 2025-26.

Overview of the Calculations

Total Price Increase for SY 2026-27 (Based on the requirement rounded down to the nearest 5 cents)	\$
Required Weighted Average Price for SY 2026-27 (Increase with the 10 cents cap)	\$
Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (Based on establishing the price with the 10 cents cap)	\$
Credit From the Total Price Increase for SY 2026-27 (Based on a greater price in SY 25-26 and/or credit from the previous year)	\$



Method 1: Raise the Weighted Average Price of Paid Lunches

To begin, SFAs will navigate to the SY 26-27 Price Raise Calculator (located in Tab 4). The Weighted Average Price Requirement for SY 2026-27 will be located at the top of the calculator as well as the price requirement rounded down to the nearest 5 cents. With the exception of the required weighted average price increase with the 10 cents cap, the overview of the calculations that the tool calculates is based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents.

Method 1: Raise the Weighted Average Price of Paid Lunches - Step 1

Using the SY 2025-26 Weighted Average Price Calculator (located in Tab 4)

- Enter the number of paid lunches from October 2025 with their associated prices into columns B and C (shaded in green).
 - Prices should be inclusive of all schools- elementary, middle, high, etc.

The tool will calculate the Weighted Average Price for SY 2025-26 in cell E22.

As a reminder, if the price is equal to or above the target price of \$4.16 then the SFA is compliant with the requirement.

Number of Paid Lunches	Paid Lunch Prices	Monthly Revenue	Weighted Average Price for SY 2025-26
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
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87			
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91			
92			
93			
94			
95			
96			
97			
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99			
100			



Method 1: Raise the Weighted Average Price of Paid Lunches - Step 1

Using the SY 2025-26 Weighted Average Price Calculator (located in Tab 4)

Enter the number of paid lunches from October 2025 with their associated prices into columns B and C (shaded in green). Prices should be inclusive of all schools- elementary, middle, high, etc.

The tool will calculate the Weighted Average Price for SY 2025-26 in cell E22.

As a reminder, if the price is equal to or above the target price of \$4.16 then the SFA is compliant with the requirement.

Method 1: Raise the Weighted Average Price of Paid Lunches - Step 1 (continued)

The tool will calculate the:

- Total Price Increase for SY 2026-27
- Required Weighted Average Price for SY 2026-27
- Remaining Shortfall to meet the Total Price Increase for SY 2026-27
- Credit From the Total Price Increase for SY 2026-27

The screenshot shows the 'SY 2026-27 Price Raise Calculator' interface. It includes a table for 'SY 2025-26 Weighted Average Price Calculator' with columns for 'Number of Paid Lunches', 'Paid Lunch Prices', 'Monthly Revenue', and 'Weighted Average Price for SY 2025-26'. Below this is the 'Overview of the Calculations' section, which is circled in red. This section contains the following items:

- Total Price Increase for SY 2026-27 (Based on the requirement rounded down to the nearest 5 cents)
- Required Weighted Average Price for SY 2026-27 (Increase with the 10 cents cap)
- Remaining Shortfall to meet the Total Price Increase for SY 2026-27 (Based on establishing the price with the 10 cents cap)
- Credit From the Total Price Increase for SY 2026-27 (Based on a greater price in SY 25-26 and/or credit from the previous year)

Method 1: Raise the Weighted Average Price of Paid Lunches - Step 1(continued)

The tool will calculate the:

- Total Price Increase for SY 2026-27 (based on the requirement rounded down to the nearest 5 cents)
- Required Weighted Average Price for SY 2026-27 (Increase with the 10 cents cap)
- Remaining Shortfall to meet the Total Price Increase for SY 2026-27 (based on establishing the price with the 10 cents cap)
- Credit From the Total Price Increase for SY 2026-27 (based on a greater price in SY 25-26 and/or credit from the previous year)

Method 1: Raise the Weighted Average Price of Paid Lunches - Step 1 (continued)

- SFAs must determine whether any shortfall or credit needs to be carried forward from SY 2025-26 into SY 2026-27.
 - This information can be found in the SY 25-26 Report that was generated in the previous school year's PLE Tool under Section 2.
- Any shortfall to be added into the calculations will be found in Block A: Remaining increase carried forward to SY 2026-27.
- Any credit to be subtracted from the calculations will be found in Block B: Remaining credit carried forward to SY 2026-27.

SFA NAME: (TYPE SFA NAME HERE)

Paid Lunch Equity Report for SY 2025-2026

This report provides a summary of the calculations used for SY 2025-26. It details the original average price requirement, the method SFA chose to meet the requirement and any shortfall or credit that will need to be carried forward to the next school year. This report will be helpful to have when completing next year's PLE tool so it is recommended that SFA print and keep this report in their records.

Section 1: SY 2025-26 Weighted Average Paid Price Requirements

A. Requirement to the nearest cent: This unrounded price will be entered into the SY 2026-27 tool to determine the weighted average price requirements.	\$0.00
B. Requirement ROUNDED DOWN to the nearest 5 cents:	\$0.00

Section 2: Summary of Calculations

Select the method used to meet the requirement for SY 2025-26:

Average Weighted Price Adjustments

A. Shortfall Carried Forward to SY 2026-27:	
B. Credit Carried Forward to SY 2026-27:	
C. Weighted Average Price for SY 2025-26:	

Non-Federal Source Contributions

D. Shortfall Carried Forward to SY 2026-27:	
E. Credit Carried Forward to SY 2026-27:	
F. Amount of Revenue from non-Federal Sources for SY 2025-26:	
G. Non-Federal Revenue Sources:	
H. General Fund Transfer:	

Split Calculations

I. Shortfall Carried Forward to SY 2026-27:	
J. Credit Carried Forward to SY 2026-27:	
K. Weighted Average Price for SY 2025-26:	
L. Amount of Revenue from non-Federal Sources for SY 2025-26:	
M. Non-Federal Revenue Sources:	
N. General Fund Transfer:	



Method 1: Raise the Weighted Average Price of Paid Lunches - Step 1(continued)

SFAs must determine whether any shortfall or credit needs to be carried forward from SY 2025-26 into SY 2026-27.

This information can be found in the SY 25-26 Report that was generated in the previous school year's PLE Tool under Section 2.

On this slide is a screenshot from the 25-26 PLE Tool where you find this information.

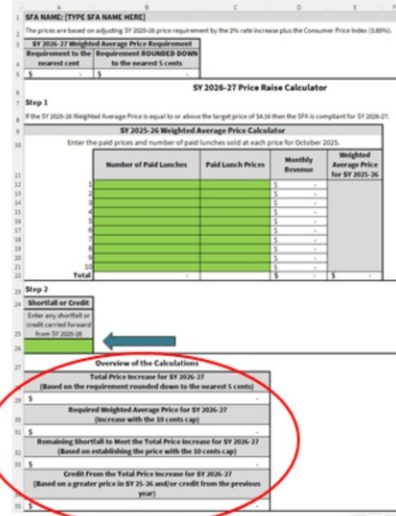
Any shortfall to be added into the calculations will be found in Block A: Remaining increase carried forward to SY 2026-27.

Any credit to be subtracted from the calculations will be found in Block B: Remaining credit carried forward to SY 2026-27.

Method 1: Raise the Weighted Average Price of Paid Lunches - Step 2

SFAs will enter any shortfall or credit in cell A26 (shaded in green).

- Any shortfall will be entered as a negative value and any credit will be entered as a positive value.
- If no shortfall or credit needs to be carried forward to SY 2026-27, cell A26 will remain blank.
- Once any shortfall or credit from SY 2025-26 has been accounted for, the tool will adjust the:
 - Total Price Increase for SY 2026-27
 - Required Weighted Average Price for SY 2026-27
 - Remaining Shortfall to meet the Total Price Increase for SY 2026-27
 - Credit From the Total Price Increase for SY 2026-27



Method 1: Raise the Weighted Average Price of Paid Lunches - Step 2

SFAs will enter any shortfall or credit in cell A26 (shaded in green).

Any shortfall will be entered as a negative value and any credit will be entered as a positive value.

If no shortfall or credit needs to be carried forward to SY 2026-27, cell A26 will remain blank.

Once any shortfall or credit from SY 2025-26 has been accounted for, the tool will adjust the:

- Total Price Increase for SY 2026-27 (based on the requirement rounded down to the nearest 5 cents)
- Required Weighted Average Price for SY 2026-27 (Increase with the 10 cents cap)
- Remaining Shortfall to meet the Total Price Increase for SY 2026-27 (based on establishing the price with the 10 cents cap)
- Credit From the Total Price Increase for SY 2026-27 (based on a greater price in SY 25-26 and/or credit from the previous year)

As a reminder, these values (except for the required weighted average price with the 10 cents cap) are based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents. This information is shown for awareness purposes only as the price that gets finalized on the report is what determines the shortfall or credit that will be issued for next school year.

Method 1: Raise the Weighted Average Price of Paid Lunches - Optional Step

SFAs can use the Pricing Estimation Calculator (located in Tab 4) to determine how they want to distribute the price increase within the SFA to reach the Required Weighted Average Price for SY 2026-27.

SFAs have the flexibility to raise individual student prices using many different price combinations.

Enter the number of paid lunches from October 2025 with their associated prices into Columns B and C (shaded in green).

Change the student paid lunch prices until the value in cell E50 reaches the Required Weighted Average Price for SY 2026-27 with the 10 cents cap.

(Optional Step)

Pricing Estimation Calculator
 Determine a total amounting users to manipulate prices to achieve the required weighted average price for SY 2026-27.

	Number of Paid Lunches	Paid Lunch Prices	Monthly Revenue	Weighted Average Price for SY 2026-27
1			\$ -	
2			\$ -	
3			\$ -	
4			\$ -	
5			\$ -	
6			\$ -	
7			\$ -	
8			\$ -	
9			\$ -	
10			\$ -	
Total	-		\$ -	\$ -

Method 1: Raise the Weighted Average Price of Paid Lunches - Optional Step

SFAs can use the Pricing Estimation Calculator (located in Tab 4) to determine how they want to distribute the price increase within the SFA to reach the Required Weighted Average Price for SY 2026-27. SFAs have the flexibility to raise individual student prices using many different price combinations.

SFAs will enter the number of paid lunches from October 2025 with their associated prices into Columns B and C (shaded in green).

SFAs will then change the student paid lunch prices until the value in cell E50 reaches the Required Weighted Average Price for SY 2026-27 with the 10 cents cap.

Method 1: Raise the Weighted Average Price of Paid Lunches - Step 3

SFAs will navigate to the SY 26-27 Report (located in Tab 7).

Under Section 1, SFAs will see the weighted average paid price requirement to the nearest cent and rounded down to the nearest 5 cents for reference.

Using the drop down menu in cell A9, SFAs will select "Method 1: Raise the Weighted Average Price of Paid Lunches". SFAs will enter the Weighted Average Price they will establish for SY 2026-27 into Block C, cell B15 (shaded in green).

Once a price is entered, the report will generate any shortfall or credit that will be carried forward based on how that price compares to the required weighted average price increase with the 10 cents cap shown in cell A31 of the Price Raise Calculator.

Save this report to show you are in compliance with the requirement and to reference back to when you complete the PLE tool for SY 2027-2028.

The screenshot shows a spreadsheet interface for the 'Paid Lunch Equity Report for SY 2026-2027'. It includes sections for requirements and calculations. Red circles highlight the '\$0.00' values in the requirements table and the 'A. Shortfall Carried Forward to SY 2027-28:' and 'B. Credit Carried Forward to SY 2027-28:' rows. A blue arrow points to the dropdown menu for 'Method 1: Raise the Weighted Average Price of Paid Lunches' in cell A9. Another blue arrow points to the green-shaded cell B15 for 'C. Weighted Average Price for SY 2026-27:'.

Section 1: SY 2026-27 Weighted Average Paid Price Requirements	
A. Requirement to the nearest cent:	\$0.00
B. Requirement ROUNDED DOWN to the nearest 5 cents:	\$0.00

Section 2: Summary of Calculations	
Select the method used to meet the requirement for SY 2026-27	
Method 1: Raise the Weighted Average Price of Paid Lunches	
Average Weighted Price Adjustments	
A. Shortfall Carried Forward to SY 2027-28:	
B. Credit Carried Forward to SY 2027-28:	
C. Weighted Average Price for SY 2026-27:	



Method 1: Raise the Weighted Average Price of Paid Lunches - Step 3

SFAs will navigate to the SY 26-27 PLE Report (located in Tab 7).

Under Section 1, SFAs will see the weighted average paid price requirement to the nearest cent and rounded down to the nearest 5 cents for reference.

Using the drop down menu in cell A9, SFAs will select "Method 1: Raise the Weighted Average Price of Paid Lunches". SFAs will enter the Weighted Average Price they will establish for SY 2026-27 into Block C, cell B15 (shaded in green).

Once a price is entered, the report will generate any shortfall or credit that will be carried forward based on how that price compares to the required weighted average price increase with the 10 cents cap shown in cell A31 of the Price Raise Calculator.

SFAs will save this report to show that they are in compliance with the requirement and to reference back to when they complete the PLE tool for SY 2027-28.

Method 2: Contribute Revenue from Non-Federal Sources to the Nonprofit Food Service Account

This set of instructions are for SFAs who want to contribute revenue from non-Federal sources to the nonprofit food service account to meet the weighted average price requirement.



Method 2: Contribute Revenue from Non-Federal Sources to the Nonprofit Food Service Account

This set of instructions are for SFAs who want to contribute revenue from non-Federal sources to the nonprofit food service account to meet the weighted average price requirement.

Method 2: Contribute Revenue from Non-Federal Sources to the Nonprofit Food Service Account

Navigate to the SY 26-27 Non-Federal Calculator (located in Tab 5).

For reference, the Weighted Average Price Requirement for SY 2026-27 will be located at the top of the calculator as well as the price requirement rounded down to the nearest 5 cents. With the exceptions of the required weighted average price increase with the 10 cents cap and amount of revenue needed with the 10 cents cap, the overview of the calculations that the tool calculates is based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents.

SY 2026-27 Weighted Average Price Requirement	
Requirement to the nearest cent	Requirement ROUNDED DOWN to the nearest 5 cents
\$ -	\$ -

SY 2026-27 Non-Federal Calculator

Guidance | Instructions | SY 26-27 Requirement Calculator | SY 26-27 Price Raise Calculator | SY 26-27 Non-Federal Calculator | SY 26-27 Split Calculator | SY 26-27 Report | SY 10-11 Price Calculator



Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account

To begin SFAs will navigate to the SY 26-27 Non-Federal Calculator (located in Tab 5).

For reference, the Weighted Average Price Requirement for SY 2026-27 will be located at the top of the calculator as well as the price requirement rounded down to the nearest 5 cents. With the exceptions of the required weighted average price increase with the 10 cents cap and amount of revenue needed with the 10 cents cap, the overview of the calculations that the tool calculates is based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents.

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account- Step 1

- If known, enter the Weighted Average Price for SY 25-26 into cell A10 (shaded in green).
 - As a reminder, if the price is equal to or above the target price of \$4.16 then the SFA is compliant with the requirement.
- The tool will calculate the Total Price Increase for SY 2026-27 in cell B32
- If this price is not known, do not enter anything into cell A10 as it will link to the price SFAs manually calculate in the optional step

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account- Step 1

If known, SFAs will enter the Weighted Average Price for SY 2025-26 into cell A10 (shaded in green). As a reminder, if the price is equal to or above the target price of \$4.16 then the SFA is compliant with the requirement. The tool will calculate the Total Price Increase for SY 2026-27 in cell B32. If this price is not known, do not enter anything in cell A10 as it will link to the price SFAs manually calculate in the optional step.

Method 2: Contribute Revenue from Non-Federal Sources to the Nonprofit Food Service Account - Optional Step

Using the SY 2025-26 Weighted Average Calculator (located in Tab 5)

- Enter the number of paid lunches from October 2025 with their associated prices into Columns B and C (shaded in green).
- Prices should be inclusive of all schools- elementary, middle, high, etc.
- The tool will calculate the Weighted Average Price for SY 2025-26 in cell E27.
 - This price will automatically populate into cell A10 (shaded in green)
 - If the link was accidentally erased then manually enter that value into cell A10
 - The tool will calculate the Total Price Increase for SY 2026-27 in cell B32

Method 2: Contribute Revenue from Non-Federal Sources to the Nonprofit Food Service Account - Optional Step

Using the SY 2025-26 Weighted Average Calculator (located in Tab 5), SFAs will enter the number of paid lunches from October 2025 with their associated prices into Columns B and C (shaded in green). Prices should be inclusive of all schools- elementary, middle, high, etc. The tool will calculate the Weighted Average Price for SY 2025-26 in cell E27.

This price will automatically populate into cell A10 (shaded in green). If the link was accidentally erased, then SFAs would need to manually enter that value into cell A10. The tool will calculate the Total Price Increase for SY 2026-27 (based on the requirement rounded down to the nearest 5 cents) in cell B32.

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 2

Enter the total number of student paid lunches served in SY 2024-25 into cell A32 (shaded in green).

The tool will calculate the:

- Total Revenue from Non-Federal Sources for SY 2026-27
- Required Price Increase for SY 2026-27
- Required Amount of Revenue from non-Federal Sources for SY 2026-27
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27
- Credit from the Total Price Increase for SY 2026-27

Step 2 Non-Federal Source Contribution Calculator for SY 2026-27		
Enter the total paid lunch count for all prices.		
Annual Number of Paid Lunches for SY 2026-25	Total Price Increase for SY 2026-27 (Based on the requirement rounded down to the nearest 5 cents)	Total Revenue from Non-Federal Sources for SY 2026-27
32	\$	\$

Step 3 Shortfall or Credit	
Amount of Revenue from Non-Federal Sources for SY 2026-27 (adjusted with any shortfall or credit being carried over)	Shortfall or Credit
32	\$

Overview of Calculations	
Required Price Increase for SY 2026-27 (with the 10 cents cap)	\$
Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)	\$
Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (Based on contributing revenue reflective of the 10 cents cap)	\$
Credit from the Total Price Increase for SY 2026-27 (Based on credit from the previous year)	\$

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 2

Enter the total number of student paid lunches served in SY 2024-25 into cell A32 (shaded in green).

The tool will calculate the:

- Total Revenue from Non-Federal Sources for SY 2026-27 (Based on the requirement rounded down to the nearest 5 cents)
- Required Price Increase for SY 2026-27 (with the 10 cents cap)
- Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (based on contributing revenue reflective of the 10 cents cap)
- Credit from the Total Price Increase for SY 2026-27 (Based on credit from the previous year).

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 2

- SFAs must determine whether any shortfall or credit needs to be carried forward from SY 2025-26 into SY 2026-27.
 - This information can be found in the SY 2025-2026 Report that was generated in the previous school year's PLE Tool under Section 2.
- Any shortfall to be added into the calculations will be found in Block D: Remaining Annual Non-Federal Source Contribution carried forward to SY 2026-27
- Any credit to be subtracted from the calculations will be found in Block E: Remaining credit carried forward to SY 2026-27.

SFA NAME: [TYPE SFA NAME HERE]

Paid Lunch Equity Report for SY 2025-2026

This report provides a summary of the calculations made for SY 2025-26. It shows the weighted average paid price requirement, the method SFAs chose to meet the requirement and any shortfall or credit that will need to be carried forward to the next school year. This report will be helpful to have when completing next year's PLE tool as it is recommended that SFAs print and keep this report in their records.

Section 1: SY 2025-26 Weighted Average Paid Price Requirements

A. Requirement to the nearest cent: This unrounded price will be entered into the SY 2026-27 tool to determine the weighted average price requirement.	\$0.00
B. Requirement ROUNDED DOWN to the nearest 5 cents:	\$0.00

Section 2: Summary of Calculations

Select the method used to meet the requirement for SY 2025-26:

Average Weighted Price Adjustments

A. Shortfall Carried Forward to SY 2026-27:	
B. Credit Carried Forward to SY 2026-27:	
C. Weighted Average Price for SY 2025-26:	

Non-Federal Source Contributions

D. Shortfall Carried Forward to SY 2026-27:	
E. Credit Carried Forward to SY 2026-27:	
F. Amount of Revenue from non-Federal Sources for SY 2025-26:	
G. Non-Federal Revenue Sources:	
H. General Fund Transfer:	

Split Calculations

I. Shortfall Carried Forward to SY 2026-27:	
J. Credit Carried Forward to SY 2026-27:	
K. Weighted Average Price for SY 2025-26:	
L. Amount of Revenue from non-Federal Sources for SY 2025-26:	
M. Non-Federal Revenue Sources:	
N. General Fund Transfer:	



Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 2 (continued)

SFAs must determine whether any shortfall or credit needs to be carried forward from SY 2025-26 into SY 2026-27.

This information can be found in the SY 2025-2026 Report that was generated in the previous school year's PLE Tool under Section 2.

On this slide is a screenshot from the 2025-26 PLE Tool where you find this information.

Any shortfall to be added into the calculations will be found in Block D: Remaining Annual Non-Federal Source Contribution carried forward to SY 2026-27.

Any credit to be subtracted from the calculations will be found in Block E: Remaining credit carried forward to SY 2026-27.

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 3

- SFAs will enter any shortfall or credit in cell A36 (shaded in green).
- Any shortfall will be entered as a negative value and any credit will be entered as a positive value.
- If no shortfall or credit needs to be carried forward to SY 2026-27, cell A36 will remain blank.

The screenshot shows a spreadsheet interface for the 'SY 2026-27 Non-Federal Calculator'. It is divided into several steps:

- Step 1:** 'Weighted Average Price for SF 2025-26'. It includes fields for 'Annual Number of Paid Lunches for SF 2025-26' and 'Total Revenue from Non-Federal Sources for SF 2025-26'.
- Step 2:** 'SF 2025-26 Weighted Average Price Calculator'. It features a table with columns for 'Number of Paid Lunches', 'Paid Lunch Price', 'Monthly Revenue', and 'Weighted Average Price for SF 2025-26'.
- Step 3:** 'Non-Federal Source Contribution Calculator for SF 2026-27'. It includes fields for 'Annual Number of Paid Lunches for SF 2026-27' and 'Total Revenue from Non-Federal Sources for SF 2026-27'.
- Step 4:** 'Shortfall or Credit'. This section has a field for 'Annual Shortfall or Credit from Non-Federal Sources for SF 2026-27 (Indicated with any shortfall or credit being carried over)'. Cell A36 in this section is highlighted in green, and a blue arrow points to it from the left.

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 3

SFAs will enter any shortfall or credit in cell A36 (shaded in green). Any shortfall will be entered as a negative value and any credit will be entered as a positive value. If no shortfall or credit needs to be carried forward to SY 2026-27, cell A36 will remain blank.

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 3

Once any shortfall or credit has been accounted for, the tool will adjust the:

- Amount of Revenue from Non-Federal Sources for SY 2026-27
- Required Price Increase for SY 2026-27
- Required Amount of Revenue from non-Federal Sources for SY 2026-27
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27
- Credit from the Total Price Increase for SY 2026-27

Step 3	
Shortfall or Credit	
Enter any shortfall or credit being carried forward from SY 2025-26	Amount of Revenue from Non-Federal Sources for SY 2026-27 (adjusted with any shortfall or credit being carried over)
\$	-
Overview of Calculations	
Required Price Increase for SY 2026-27 (with the 10 cents cap)	
\$	-
Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)	
\$	-
Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (Based on contributing revenue reflective of the 10 cents cap)	
\$	-
Credit From the Total Price Increase for SY 2026-27 (Based on credit from the previous year)	
\$	-

Guidance | Instructions | SY 26-27 Requirement Calculator | SY 26-27 Price Raise Calculator | SY 26-27 Non-Federal Calculator | SY 26-27 Split Calculator | SY 26-27 Report | SY 10-11 Price Calculator



Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 3 (continued)

Once any shortfall or credit has been accounted for, the tool will adjust the:

- Amount of Revenue from Non-Federal Sources for SY 2026-27
- Required Price Increase for SY 2026-27 (with the 10 cents cap)
- Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (based on contributing revenue reflective of the 10 cents cap)
- Credit from the Total Price Increase for SY 2026-27 (Based on credit from the previous year)

As a reminder, these values (except for the required price increase and required amount of revenue with the 10 cent cap) are based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents. This information is shown for awareness purposes only as the amount of revenue that gets finalized on the report is what determines the shortfall or credit that will be issued for next school year.

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 4

Navigate to the SY 26-27 Report (located in Tab 7)

- Under Section 1, SFAs will see the weighted average paid price requirement to the nearest cent and rounded down to the nearest 5 cents for reference
- Using the drop down menu in cell A9, SFAs will select "Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account"
- SFAs will enter the amount of revenue from non-federal sources they will contribute for SY 2026-27 into Block F, cell B19 (shaded in green)

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 4

To create this summary, SFAs will navigate to the SY 26-27 Report (located in Tab 7). Under Section 1, SFAs will see the weighted average paid price requirement to the nearest cent and rounded down to the nearest 5 cents for reference. Using the drop down menu in cell A9, SFAs will select Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account. SFAs will enter the amount of revenue from non-Federal Sources they will contribute for SY 2026-27 into Block F, cell B19 (shaded in green).

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 4

- Once an amount is entered, the report will generate any shortfall or credit that will be carried forward based on how that amount compares to the required amount of revenue with the 10 cents cap shown in cell A41 of the Split Calculator.
- SFAs can enter any non-Federal Revenue Sources funds will come from into Block G, cell A21 (shaded in green).
- SFAs can also indicate any General Fund Transfers that will occur in Block H, cell A23 (shaded in green).
- Save this report to show you are in compliance with the requirement and to reference back to when you complete the PLE tool for SY 2027-2028.

1 SFA NAME: (TYPE SFA NAME HERE) _____

2 **Paid Lunch Equity Report for SY 2026-2027**

3 This report provides a summary of the calculations made for SY 2026-27. It details the weighted average paid price requirement, the method which should meet the requirement and any shortfall or credit that will need to be carried forward to the next school year. This report will be helpful to have when completing next year's PLE tool as it is recommended that SFAs print and keep this report in their records.

4 **Section 1: SY 2026-27 Weighted Average Paid Price Requirements**

5 This calculated price will be entered into the SY 2027-28 tool to determine the required average paid price requirement.	A. Requirement to the nearest cent:	\$0.00
	B. Requirement ROUNDED DOWN to the nearest 1 cent:	00.00

6 **Section 2: Summary of Calculations**

7 Select the method used to meet the requirement for SY 2026-27.

8 Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account

9

10

11 **Average Weighted Price Adjustments**

12 A. Shortfall Carried Forward to SY 2027-28:	
13 B. Credit Carried Forward to SY 2027-28:	
14 C. Weighted Average Price for SY 2026-27:	

15 **Non-Federal Source Contributions**

16 B. Shortfall Carried Forward to SY 2027-28:	
17 E. Credit Carried Forward to SY 2027-28:	
18 F. Amount of Revenue from non-Federal Sources for SY 2026-27:	
19 G. Non-Federal Revenue Sources:	
20	
21 H. General Fund Transfers:	
22	

Method 2: Contribute Revenue from non-Federal Sources to the Nonprofit Food Service Account - Step 4 (continued)

Once an amount is entered, the report will generate any shortfall or credit that will be carried forward based on how that amount compares to the required amount of revenue with the 10 cents cap shown in cell A41 of the Split Calculator. SFAs can enter any non-Federal Revenue Sources funds will come from into Block G, cell A21 (shaded in green). SFAs can also indicate any General Fund Transfers that will occur in Block H, cell A23 (shaded in green). SFAs will save this report to show that they are in compliance with the requirement and to reference back to when they complete the PLE tool for SY 2027-28.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2)

This set of instructions are for SFAs who want to split the requirement by raising the weighted average price of paid lunches and contributing revenue from non-Federal sources to the nonprofit food service account.



Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2).

This set of instructions are for SFAs who want to split the requirement by raising the weighted average price of paid lunches and contributing revenue from non-Federal sources to the nonprofit food service account.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2).

Navigate to the SY 26-27 Split Calculator (located in Tab 6)

- The Weighted Average Price Requirement for SY 2026-27 will be located at the top of the calculator as well as the price requirement rounded down to the nearest 5 cents.
- With the exceptions of the required weighted average price increase with the 10 cents cap and amount of revenue needed with the 10 cents cap, the overview of the calculations that the tool calculates is based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents.

The screenshot shows a spreadsheet interface for the 'SY 2026-27 Split Calculator'. At the top, there are two rows of requirements: 'SY 2026-27 Weighted Average Price Requirement' and 'Requirement ROUNDED DOWN to the nearest 5 cents', both circled in red. Below this is a section titled 'Step 1' with a sub-header 'SY 2025-26 Weighted Average Price Calculator'. This section contains a table with the following columns: 'Number of Paid Lunches', 'Paid Lunch Price', 'Monthly Revenue', and 'Weighted Average Price for SY 2025-26'. The table has 10 rows for data entry. At the bottom of the spreadsheet, there are summary rows: 'Total Price Increase for SY 2026-27 (Based on the requirement rounded down to the nearest 5 cents)', 'Required Weighted Average Price for SY 2026-2027 (Increase with the 10 cents cap)', and a final row for the calculated values.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2).

To begin SFAs will navigate to the SY 26-27 Split Calculator (located in Tab 6) For reference, the Weighted Average Price Requirement for SY 2026-27 will be located at the top of the calculator as well as the price requirement rounded down to the nearest 5 cents.

With the exceptions of the required weighted average price increase with the 10 cents cap and amount of revenue needed with the 10 cents cap, the overview of the calculations that the tool calculates is based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 2

- If known, SFAs will enter the weighted average price they plan to charge for paid lunches into cell A30 (shaded in green) to split the requirement.
- If this price is not known, SFAs can manually calculate it using the optional step.

The screenshot shows a spreadsheet interface for the 'SY 2026-27 Split Calculator'. It includes a table for 'Number of Paid Lunches', 'Paid Lunch Price', 'Monthly Revenue', and 'Weighted Average Price for SF 2026-26'. Below this is a section for 'Step 2' with a green-shaded cell A30 for 'Weighted Average Price for SF 2026-27'. A blue arrow points to this cell.

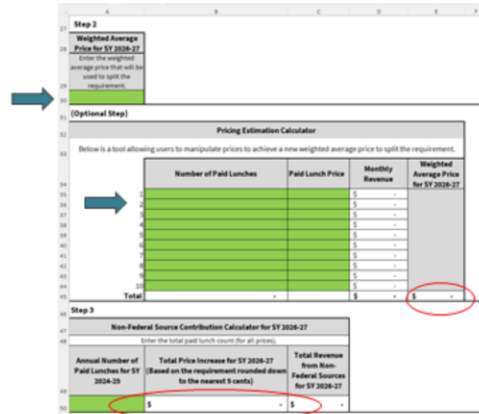
Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 2

If known, SFAs will enter the weighted average price they plan to charge for paid lunches into cell A30 (shaded in green) to split the requirement. If this price is not known, SFAs can manually calculate it using the optional step.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Optional Step

Using the Pricing Estimation Calculator (located in Tab 6)

- Enter the number of paid lunches expected to be served for one month as well as their associated prices into Columns B and C (shaded in green).
 - Prices should be inclusive of all schools- elementary, middle, high, etc.
- The tool will calculate the Weighted Average Price for SY 2026-27 in cell E45.
- Input the Weighted Average Price for SY 2026-27 into cell A30 (shaded in green).
- The tool will calculate the Total Price Increase for SY 2026-27 in cell B50.



Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Optional Step

Using the Pricing Estimation Calculator (located in Tab 6), SFAs will enter the number of paid lunches expected to be served for one month as well as their associated prices into Columns B and C (shaded in green). Prices should be inclusive of all schools- elementary, middle, high, etc. The tool will calculate the Weighted Average Price for SY 2026-27. SFAs will input the Weighted Average Price for SY 2026-27 into cell A30 (shaded in green). The tool will calculate the Total Price Increase for SY 2026-27 (based on the requirement rounded down to the nearest 5 cents) in cell B50.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 3

SFAs will enter the total number of student paid lunches served in SY 2024-25 into cell A50 (shaded in green)

The tool will calculate the:

- Total Revenue from Non-Federal Sources for SY 2026-27
- Amount of Revenue from Non-Federal Sources for SY 2026-27
- Required Price Increase for SY 2026-27
- Required Amount of Revenue from non-Federal Sources for SY 2026-27
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27
- Credit from the Total Price Increase for SY 2026-27

Step 3 Non-Federal Source Contribution Calculator for SY 2026-27		
Enter the total paid lunch count (for all prices)		
Annual Number of Paid Lunches for SY 2024-25	Total Price Increase for SY 2026-27 (Based on the requirement rounded down to the nearest 5 cents)	Total Revenue from Non-Federal Sources for SY 2026-27
50		\$ -
Step 4 Shortfall or Credit		
Enter any shortfall or credit being carried forward from SY 2023-24	Amount of Revenue from Non-Federal Sources for SY 2026-27 (adjusted with any shortfall or credit being carried over)	
	\$ -	
Overview of Calculations		
Required Price Increase for SY 2026-27 (with the 10 cents cap)		
\$ -		
Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)		
\$ -		
Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (Based on contributing revenue reflective of the 10 cents cap)		
\$ -		
Credit from the Total Price Increase for SY 2026-27 (Based on credit from the previous year)		
\$ -		

Guidance | Instructions | SY 26-27 Requirement Calculator | SY 26-27 Price Raise Calculator | SY 26-27 Non-Federal Calculator | **SY 26-27 Split Calculator** | SY 26-27 Report | SY 10-11 Price Calculator



Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 3

SFAs will enter the total number of student paid lunches served in SY 2024-25 into cell A50 (shaded in green).

The tool will calculate the:

- Total Revenue from Non-Federal Sources for SY 2026-27
- Amount of Revenue from Non-Federal Sources for SY 2026-27
- Required Price Increase for SY 2026-27 (with the 10 cents cap)
- Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (based on contributing revenue reflective of the 10 cents cap)
- Credit from the Total Price Increase for SY 2026-27 (Based on credit from the previous year)

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 3 (continued)

SFAs must determine whether any shortfall or credit needs to be carried forward from SY 2025-26 into SY 2026-27.

- This information can be found in the SY 2025-2026 Report that was generated in the previous school year's PLE Tool under Section 2.
- Any shortfall to be added into the calculations will be found in Block I: Remaining Annual Non-Federal Source Contribution carried forward to SY 2026-27
- Any credit to be subtracted from the calculations will be found in Block J: Remaining credit carried forward to SY 2026-27

SFA NAME: (TYPE SFA NAME HERE)

Paid Lunch Equity Report for SY 2025-2026

This report provides a summary of the calculations made for SY 2025-26. It details the weighted average paid lunch price requirement, the method SFAs choose to meet the requirement and any shortfall or credit that will need to be carried forward to the next school year. This report will be helpful to have when completing next year's PLE tool so it is recommended that SFAs print and keep this report in their records.

Section 1: SY 2025-26 Weighted Average Paid Lunch Requirements

A. Requirement to the nearest credit	\$0.00
This unrounded price will be entered into the SY 2026-27 tool to determine the weighted average price requirement.	
B. Requirement ROUNDED DOWN to the nearest 1 credit	\$0.00

Section 2: Summary of Calculations

Select the method used to meet the requirement for SY 2026-27:

Average Weighted Price Adjustments

A. Shortfall Carried Forward to SY 2026-27:	
B. Credit Carried Forward to SY 2026-27:	
C. Weighted Average Price for SY 2025-26:	

Non-Federal Source Contributions

B. Shortfall Carried Forward to SY 2026-27:	
E. Credit Carried Forward to SY 2026-27:	
F. Amount of Revenue from non-Federal Sources for SY 2025-26:	
G. Non-Federal Revenue Sources:	
H. General Fund Transfer:	

Split Calculations

I. Shortfall Carried Forward to SY 2026-27:	
J. Credit Carried Forward to SY 2026-27:	
K. Weighted Average Price for SY 2025-26:	
L. Amount of Revenue from non-Federal Sources for SY 2025-26:	



Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 3 (continued)

SFAs must determine whether any shortfall or credit needs to be carried forward from SY 2025-26 into SY 2026-27.

This information can be found in the SY 2025-2026 Report that was generated in the previous school year's PLE Tool under Section 2.

On this slide is a screenshot from the 2025-2026 PLE Tool where you find this information.

Any shortfall to be added into the calculations will be found in Block I: Remaining Annual Non-Federal Source Contribution carried forward to SY 2026-27.

Any credit to be subtracted from the calculations will be found in Block J: Remaining credit carried forward to SY 2026-27.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 4

Enter any shortfall or credit in cell A54 (shaded in green).

- Any shortfall will be entered as a negative value and any credit will be entered as a positive value
- If no shortfall or credit needs to be carried forward to SY 2026-27, cell A54 will remain blank

Once any shortfall or credit has been accounted for, the tool will adjust the:

- Amount of Revenue from Non-Federal Sources for SY 2026-27
- Required Price Increase for SY 2026-27
- Required Amount of Revenue from non-Federal Sources for SY 2026-27
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27
- Credit from the Total Price Increase for SY 2026-27

Step 4	
Shortfall or Credit	
Enter any shortfall or credit being carried forward from SY 2025-26	Amount of Revenue from Non-Federal Sources for SY 2026-27 (adjusted with any shortfall or credit being carried over)
\$ -	\$ -
Overview of Calculations	
Required Price Increase for SY 2026-27 (with the 10 cents cap)	
\$	-
Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)	
\$	-
Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (Based on contributing revenue reflective of the 10 cents cap)	
\$	-
Credit from the Total Price Increase for SY 2026-27 (Based on credit from the previous year)	
\$	-

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 4

SFAs will enter any shortfall or credit in cell A54 (shaded in green).

Any shortfall will be entered as a negative value and any credit will be entered as a positive value.

If no shortfall or credit needs to be carried forward to SY 2026-27, cell A54 will remain blank.

Once any shortfall or credit has been accounted for, the tool will adjust the:

- Amount of Revenue from Non-Federal Sources for SY 2026-27
- Required Price Increase for SY 2026-27 (with the 10 cents cap)
- Required Amount of Revenue from non-Federal Sources for SY 2026-27 (with the 10 cents cap)
- Remaining Shortfall to Meet the Total Price Increase for SY 2026-27 (based on contributing revenue reflective of the 10 cents cap)
- Credit from the Total Price Increase for SY 2026-27 (Based on credit from the previous year)

As a reminder, these values (except for the required price increase and required amount of revenue with the 10 cent cap) are based on the assumption that SFAs will want to meet the requirement rounded down to the nearest 5 cents. This information is shown for awareness purposes only as the amount of revenue that gets finalized on the report is what determines the shortfall or credit that will be issued for next school year.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 5

Navigate to the SY 25-26 Report (located in Tab 7)

- Under Section 1, SFAs will see the weighted average paid price requirement to the nearest cent and rounded down to the nearest 5 cents for reference.
- Using the drop down menu in cell A9, SFAs will select "Method 3: Split the requirement by Raising the Weighted Average Paid Lunch Price and Contributing Revenue from non-Federal Sources to the Nonprofit Food Service Account".
- SFAs will enter the amount of revenue from non-Federal Sources they will contribute for SY 2026-27 into Block L, cell B28 (shaded in green).

The screenshot displays the 'Paid Lunch Equity Report for SY 2026-2027'. At the top, it states: 'The report provides a summary of the calculations made for SY 2026-27 to meet the weighted average paid price requirement. The weighted SFAs should use the requirement and any amount in excess for off-budget contributions and for non-federal funds. The amount of funds for non-federal contributions may vary by SFAs and is not included in this report. SFAs can adjust the report as their needs change.' Below this, 'Section 1: SY 2026-27 Weighted Average Paid Lunch Requirements' shows a requirement of '\$0.00'. A dropdown menu in cell A9 is set to 'Method 3: Split the requirement by Raising the Weighted Average Paid Lunch Price and Contributing Revenue from non-Federal Sources to the Nonprofit Food Service Account'. Below this, there are sections for 'Non-Federal Source Contributions' and 'Split Calculations', with a green arrow pointing to cell B28 in the 'Split Calculations' section, which is shaded green.

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 5

To create this summary, SFAs will navigate to the SY 26-27 Report (located in Tab 7). Under Section 1, SFAs will see the weighted average paid price requirement to the nearest cent and rounded down to the nearest 5 cents for reference. Using the drop down menu in cell A9, SFAs will select "Method 3: Split the requirement by Raising the Weighted Average Paid Lunch Price and Contributing Revenue from non-Federal Sources to the Nonprofit Food Service Account". SFAs will enter the amount of revenue from non-Federal Sources they will contribute for SY 2026-27 into Block L, cell B28 (shaded in green).

Method 3: Split the Requirement by Raising the Weighted Average Paid Lunch Price AND Contributing Funds from non-Federal Sources to the Nonprofit Food Service Account (Combining Methods 1 and 2) - Step 5

- Once an amount is entered, the report will generate any shortfall or credit that will be carried forward based on how that amount compares to the required amount of revenue with the 10 cents cap shown in cell A59 of the Split Calculator.
- SFAs can enter any non-Federal Revenue Sources funds will come from into Block M, cell A30 (shaded in green).
- They can also indicate any General Fund Transfers that will occur in Block N, cell A32 (shaded in green).
- Save this report to show you are in compliance with the requirement and to reference back to when you complete the PLE tool for SY 2027-2028.

SFA NAME: (TYPE SFA NAME HERE)

Paid Lunch Equity Report for SY 2026-2027

This report provides a summary of the calculations made for SY 2026-2027. It details the weighted average price requirement, the method SFAs use to meet the requirement and any shortfall or credit that will need to be carried forward to the next school year. This report will be helpful to you when completing the year's PLE tool as to understand the situation and how this report fits into the process.

Section 1: SY 2026-27 Weighted Average Paid Price Requirements

A. Requirement to the nearest cent: This calculated price will be entered into the SY 2027-28 tool to determine the weighted average price requirement.	\$0.00
B. Requirement ROUNDED DOWN to the nearest 1 cent:	\$0.00

Section 2: Summary of Calculations

Select the method used to meet the requirement for SY 2026-27:
Method 3: Split the Requirement by Raising the Weighted Average Price of Paid Lunches and Contributing Revenue from Non-Federal Sources to the Nonprofit Food Service Account

Average Weighted Price Adjustments

A. Shortfall Carried Forward to SY 2027-28:	
B. Credit Carried Forward to SY 2027-28:	
C. Weighted Average Price for SY 2026-27:	

Non-Federal Source Contributions

D. Shortfall Carried Forward to SY 2027-28:	
E. Credit Carried Forward to SY 2027-28:	
F. Amount of Revenue from Non-Federal Sources for SY 2026-27:	
G. Non-Federal Revenue Sources:	
H. General Fund Transfer:	

Split Calculations

I. Shortfall Carried Forward to SY 2027-28:	
J. Credit Carried Forward to SY 2027-28:	
K. Weighted Average Price for SY 2026-27:	
L. Amount of Revenue from Non-Federal Sources for SY 2026-27:	
M. Non-Federal Revenue Sources:	
N. General Fund Transfer:	



Once an amount is entered, the report will generate any shortfall or credit that will be carried forward based on how that amount compares to the required amount of revenue with the 10 cents cap shown in cell A59 of the Split Calculator. SFAs can enter any non-Federal Revenue Sources funds will come from into Block M, cell A30 (shaded in green). They can also indicate any General Fund Transfers that will occur in Block N, cell A32 (shaded in green). SFAs will save this report to show that they are in compliance with the requirement and to reference back to when they complete the PLE tool for SY 2027-28.

QUESTIONS

Contact the Louisiana Department of Education
Division of Nutrition Support

(225) 342-9661

ChildNutritionPrograms@LA.GOV

