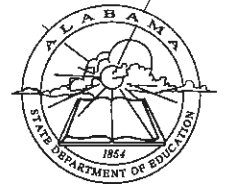




STATE OF ALABAMA  
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.  
State Superintendent of Education

Alabama  
State Board  
of Education

September 19, 2024

**MEMORANDUM**

Governor Kay Ivey  
President

**TO:** City and County Superintendents of Education

Jackie Zeigler  
District I

**FROM:** Eric G. Mackey *EGM*  
State Superintendent of Education

Tracie West  
District II

**SUBJECT:** Procedures for Determining Participation Rates for Allocating United States Department of Agriculture (USDA) Foods and Central Office Purchases for School Meal Programs

Stephanie Bell  
District III

This memorandum aims to outline the procedures for determining participation rates for allocating USDA foods and central office purchases, including salaries and benefits, among schools.

Yvette M. Richardson, Ed.D.  
District IV

The percentage used to allocate USDA foods and central office purchases, including salaries and benefits, is determined based on each school's lunch meal equivalent participation percentage. The following steps outline the procedure:

Tonya S. Chestnut, Ed.D.  
District V  
Vice President

- Step 1:** Calculate the total number of student lunches sold for each school.
- Determine the total number of student lunches sold at each individual school.

Marie Manning  
District VI  
President Pro Tem

Examples:

- School A: 25,000 lunches sold
- School B: 30,000 lunches sold
- School C: 20,000 lunches sold

Belinda McRae  
District VII

- Step 2:** Calculate the total number of student lunches sold for the entire school system.
- Gather data for the total number of student lunches sold across all schools in the school system participating in the Child Nutrition Program.

Examples:

- School A: 25,000 lunches sold
  - School B: 30,000 lunches sold
  - School C: 20,000 lunches sold
- Total: 25,000 + 30,000 + 20,000 = 75,000 lunches

Wayne Reynolds, Ed.D.  
District VIII

Eric G. Mackey, Ed.D.  
Secretary and  
Executive Officer

Step 3: Calculate the percentage for each school.

- Divide the total number of student lunches sold at each school by the total number of lunches sold for the entire school system. This provides the percentage of total lunches sold by each school.

Formula:

- School's Percentage = Total student lunches for school / total student lunches for system x 100

Examples:

- School A:  $25,000 \div 75,000 \times 100 = 33.33\%$
- School B:  $30,000 \div 75,000 \times 100 = 40.00\%$
- School C:  $20,000 \div 75,000 \times 100 = 26.67\%$

Step 4: Verify that percentages total 100%.

- Add up the calculated percentages for all schools to ensure they total 100%.

Examples:

- School A: 33.33%
  - School B: 40.00%
  - School C: 26.67%
- Total:  $33.33\% + 40.00\% + 26.67\% = 100\%$

Note: The percentages calculated for each school will be used to allocate USDA Foods and central office costs, such as salaries and benefits, among schools. If there is any discrepancy in the total percentage (not adding to exactly 100%), revisit the calculations to ensure accuracy. These steps will ensure a fair and accurate distribution of costs based on each school's participation in the National School Lunch Program.

EGM/AL/SWR

cc: Child Nutrition Program Directors  
City and County Chief School Financial Officers  
Charter School Heads of Schools  
Private School Administrators  
Residential Child Care Institution Administrators  
Dr. Brandon T. Payne  
Mrs. Angelice Lowe  
Mrs. Julie Autrey

FY24-3065