

Paid Lunch Equity Reporting Instructions

School Year 2026- 2027

Reporting Options

All sponsors must complete the PLE Reporting Form.

There are two options for meeting the PLE 2026-2027 reporting requirement:

1. Complete the PLE Tool and submit it via the [PLE Reporting Form](#).
2. Request the 2026-2027 exemption via the [PLE Reporting Form](#). Exemptions may be granted due to the following circumstances:
 - a. A positive or zero fund balance in the nonprofit school food service account as of June 30, 2025 (see [USDA Memo](#) for details)
 - b. Organization is a Residential Child Care Institution (RCCI) with no day students
 - c. School District is on the Community Eligibility Provision (CEP) **district-wide**
 - d. School District is on Provision 2 **district-wide**

Only sponsors with a negative balance in the nonprofit school food service account as of June 30, 2025, are required to complete the PLE Tool for School Year (SY) 2026-2027.

****Checking if your price is already in compliance through the PLE Tool is the FASTEST method****

Option 1: Complete the PLE Tool

To complete and submit the tool

1. Save the [PLE Tool](#) onto your computer.
2. Follow the instructions on the “Instructions” tab to complete the tool.
 - a. You may want to print the instructions for easy reference.
 - b. USDA’s [Paid Lunch Equity Tool Walkthrough video](#) is another helpful resource.
 - i. Note that the video may reference a tool from a prior year.
3. Save the tool for your records.
4. Complete the [PLE Reporting Form](#) and attach the tool.

Helpful Notes

In the PLE tool, SFAs may use the prices last charged to students as the basis for their SY 2026-2027 paid lunch price calculation, even if those prices were charged during a year the SFA was not required to comply with PLE requirements. For example, SFAs that were exempt based on the FY 2025 Appropriations Act may use prices charged during SY 2025-2026 to determine their PLE requirement for SY 2026-2027.

School Food Authorities that currently charge less than the amount needed to create paid lunch equity can meet the PLE requirement in one of three ways:

- Increasing prices charged for paid lunch meals
- Providing non-federal funding sources to the nonprofit school food service account in the amount indicated in the PLE tool or
- A combination of paid meal price increases and contribution of nonfederal funds.

Option 2: Request the 2026-2027 Exemption

Sponsors **meeting the following circumstances** may apply for an exemption from completing the PLE Tool:

- Sponsor has a positive or zero fund balance in the nonprofit school food service account as of June 30, 2025
- Organization is a Residential Child Care Institution (RCCI) with no day students
- School District is on the Community Eligibility Provision (CEP) district-wide
- School District is on Provision 2 district-wide

Sponsors that do **not** meet these circumstances must complete the PLE Tool as outlined in Option 1.

To apply for the exemption

1. Complete the [PLE Reporting Form](#)
2. Indicate on the form how your organization qualifies for the exemption
 - a. If your organization qualifies for the exemption due to a zero or positive balance, **attach a Statement of Revenue and Expenses, Balance Sheet, or Ledger Report from June 30, 2025, clearly showing the nonprofit school food service account has a zero or positive balance**

Sponsors will receive an email indicating the status of the PLE exemption request. Please save this email for your records.

Resources

- [USDA PLE Tool Walk-through Video](#)
- [USDA PLE Memo](#)
- [ODE PLE Webpage](#) – Scroll down and click on “Paid Lunch Equity (PLE) Tool” to reveal resources