

INSTRUCTIONS

School Meals Program Year End Report (SM-4012-A)

School Year 2009/2010

Final Submission Due Date: **July 31, 2010**

THE YEAR END REPORT WORKSHEETS ARE FOR YOUR USE ONLY

DO NOT MAIL THE WORKSHEETS TO THE MICHIGAN DEPARTMENT OF EDUCATION

THE YEAR END REPORT MUST BE COMPLETED AND SUBMITTED ONLINE:

<http://michigan.gov/meis>

- Section: "Child Nutrition Programs (CNP)"
- Select: "Year End Report School Meals Program – SM-4012-A/R"

PRINT A COPY OF THE COMPLETED REPORT FOR YOUR FILES

Direct questions regarding this report to: (517) 373-8642

School Meals Program Year End Report Worksheets

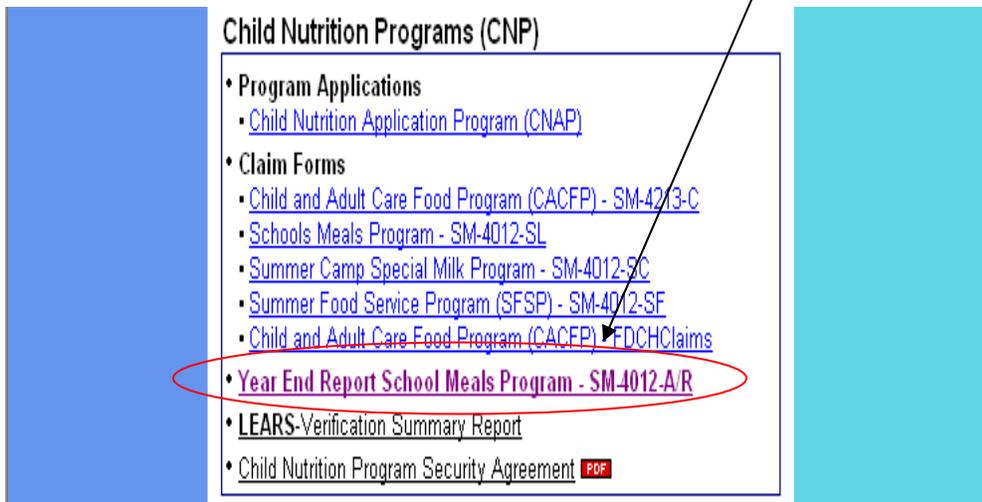
The Worksheets, located at the end of the Instructions, will assist you in reporting the following cost and revenue information on the Year End Report: cost percentages by operational center, total food service costs, and total food service revenue for the School Year 2009-10 (July 2009 – June 2010).

After completing the worksheets, use them to enter your report data online. The Cost Allocation Percentage Table data must be entered first. Then you will be able to enter the cost information for Columns A and B on the Cost Allocation Sheet, and the revenue information on the Revenue and Balance Sheet.

Year End Report for School Meals Program

After completing the worksheets for the Year End Report, use them to enter your Cost Allocation Percentage Data, Cost Data, and Revenue information on the Year End Report form (SM-4012-A), via the Michigan Education Information System (MEIS) at the following web site: <http://michigan.gov/meis>.

From this web site click on “Year End Report School Meals Program– SM-4012-A/R”.



Child Nutrition Programs (CNP)

- **Program Applications**
 - [Child Nutrition Application Program \(CNAP\)](#)
- **Claim Forms**
 - [Child and Adult Care Food Program \(CACFP\) - SM-4213-C](#)
 - [Schools Meals Program - SM-4012-SL](#)
 - [Summer Camp Special Milk Program - SM-4012-SC](#)
 - [Summer Food Service Program \(SFSP\) - SM-4012-SF](#)
 - [Child and Adult Care Food Program \(CACFP\) - FDCHClaims](#)
 - **Year End Report School Meals Program - SM-4012-A/R**
 - [LEARS-Verification Summary Report](#)
 - [Child Nutrition Program Security Agreement](#) PDF

Enter your MEIS User ID and Password.

Welcome!

The School Meals Program Year End Report, developed by the Michigan Department of Education, Grant Coordination and School Support(GCSSS), is available for the schools participating in the National School Lunch/School Breakfast program to report annually to the Michigan Department of Education their cost allocation details.

NOTICE

Prior to entering data on the Year End Report all claims for School Year 2006/07 must be submitted and processed for payment. If you have received payment for all of these claims proceed to the Login. If not, please submit any 2006/07 claims including the June or May/June combined claim before completing the report.

User ID:

Password:

Login

After entering your User ID and Password on the login page, you will be directed to the Email Edit Page. Enter your email address and re-type it, then click on "Save"

Sponsor: 73080 Type: At Risk & SFSP School Year: 2007(July 1, 2006 - June 30, 2007)

Name: BUENA VISTA SCHOOL DISTRICT (73080) Due Date: July 31, 2007

Email:

Re-Type Email:

Save

Main Page

After saving your email address, click on "Main Page" in the upper or lower left hand corner of the Email Edit Page.

Main Page

Access to the Cost Allocation Percentage Table is available from the Main Page.

Sponsor: 50130 Select Type: Regular School Year: 2007 July 1, 2006 - June 30, 2007 Set

Name: LAKEVIEW PUBLIC SCHOOLS (50130) Due Date: July 31, 2007

Forms :

Cost Allocation Percentage Table

THE COST ALLOCATION PERCENTAGE TABLE

The purpose of the table is to identify the percentages used to allocate the total cost for all food service cost categories.

Step 1. Access the Cost Allocation Percentage Table:

From the Main Page, click on "Cost Allocation Percentage Table". Use the Year End Report Cost Allocation Percentage Worksheet to enter the cost percentage information into this table.

Cost Allocation Percentage Table

Sponsor: 01010 Type: Regular School Year: 2009(July 1, 2008 - June 30, 2009)
 Name: ALCONA COMMUNITY SCHOOLS (01010)

Information

■ After completing this page, go to 'Main Page' to proceed to Cost Allocation Sheet.

DO NOT INCLUDE ANY COST PERCENTAGES FOR THE SUMMER FOOD SERVICE PROGRAM(SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM

Cost Categories	Total Cost Allocation (Percentages Only)					
	School Lunch Program	Special Milk Program	School Breakfast Program	Afterschool Snack Program	A la Carte	Catering & Other Functions
	D	E	F	G	H	I
1 Salaries (Food Service Related)	0	0	0	0	0	0
2 Employee Benefits	0	0	0	0	0	0
3 Contract Services (Not Utilities)	0	0	0	0	0	0
4 Transportation Supplies	0	0	0	0	0	0
5 Supplies and Other Materials	0	0	0	0	0	0
8 Depreciation	0	0	0	0	0	0
9 Food Cost	0	0	0	0	0	0

*** Click Save button after entering or amending report data ***

Step 2. Enter Cost Allocation Percentage Information:

- Enter percentages into Columns D – I.
- Each of the Lines 1 – 9 across must total 100%.
- Percentages can be entered to three decimal places, (i.e. 12.525).
- Print a copy of the Cost Allocation Percentage Table for your files each time amendments or corrections are made to the table.

Cost Allocation Percentage Table

Sponsor: 50140 Type: Regular School Year: 2007(July 1, 2006 - June 30, 2007)
 Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

Cost Categories	Total Cost Allocation Percentage					
	School Lunch Program	Special Milk Program	School Breakfast Program	Afterschool Snack Program	A la Carte	Catering & Other Functions
	D	E	F	G	H	I
1 Salaries (Food Service Related)	57.3	0.9	2	19.6	10.6	9.6
2 Employee Benefits	57.3	0.9	2	19.6	10.6	9.6
3 Contract Services (Not Utilities)	49.8	1.7	2.2	23	9.7	13.6
4 Transportation Supplies	49.8	1.7	2.2	23	9.7	13.6
5 Supplies and Other Materials	49.8	1.7	2.2	23	9.7	13.6
8 Depreciation	49.8	1.7	2.2	23	9.7	13.6
9 Food Cost	42.2	2.4	2.5	26.4	8.9	17.6

*** Click Save button after entering or amending report data ***

These percentages will be used on the Cost Allocation Sheet to allocate cost from Column C into Columns D through I.

DO NOT INCLUDE ANY COST PERCENTAGES FOR THE SUMMER FOOD SERVICE PROGRAM (SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM.

Refer to pages 8–12 of *Related Topics* for completing this worksheet. These pages describe how to calculate the percentages used to allocate cost.

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Cost Allocation Percentage Table

Sponsor: 50140 Type: Regular School Year: 2007(July 1, 2006 - June 30, 2007)

Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

Information

■ After completing this page, go to 'Main Page' to proceed to Cost Allocation Sheet.

Cost Categories Percentage data in Columns D- I will be used to allocate cost from Column C into Columns D- I of the online Cost Allocation Sheet	Total Cost Allocation Percentage					
	School Lunch Program	Special Milk Program	School Breakfast Program	Afterschool Snack Program	A la Carte	Catering & Other Functions
	D	E	F	G	H	I
1 Salaries (Food Service Related)	57.3	0.9	2	19.6	10.6	9.6
2 Employee Benefits	57.3	0.9	2	19.6	10.6	9.6
3 Contract Services (Not Utilities)	49.8	1.7	2.2	23	9.7	13.6
4 Transportation Supplies	49.8	1.7	2.2	23	9.7	13.6
5 Supplies and Other Materials	49.8	1.7	2.2	23	9.7	13.6
8 Depreciation	49.8	1.7	2.2	23	9.7	13.6
9 Food Cost	42.2	2.4	2.5	26.4	8.9	17.6

*** Click Save button after entering or amending report data ***

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After entering the percentages, click on the “Save” button at the bottom of the table. After saving the percentages, click on the “Main Page” in the upper or lower left hand corner of the Cost Allocation Percentage Table.

From the Main Page, you will be able to access the Cost Allocation Sheet.

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Sponsor: 50130 Type: Regular School Year: 2007 July 1, 2006 - June 30, 2007

Name: LAKEVIEW PUBLIC SCHOOLS (50130) Due Date: July 31, 2007

Forms :

[Cost Allocation Percentage Table](#)

[Cost Allocation Sheet](#)

Message(s):

THE COST ALLOCATION SHEET

The purpose of the sheet is to identify all costs related to food service operations. Costs paid by the food service fund are reported in Column A. Costs paid by other funds, such as the general fund, are reported in Column B. These are totaled and INSERTED AUTOMATICALLY in Column C.

Step 1. Access the Cost Allocation Sheet:

From the Main Page, click on "Cost Allocation Sheet". Use the Year End Report Cost Allocation Worksheet to enter the cost information into Columns A, B, and Column C, Cell C8 of this sheet.

Step 2. Unrestricted Indirect Cost Rate Information:

In the upper right hand corner of the Cost Allocation Sheet, there is a text box entitled, "Indirect Cost Rate." Your school district's assigned unrestricted indirect cost rate will automatically be entered into this box. If you attempt to enter a rate that is higher than the one assigned to your school district, an error message will be displayed and you will be instructed to re-enter the assigned rate.

If your school district has instructed you to use a lower rate or "0", you will be able to enter this information into the text box. When entering a lower rate or "0", do not include a percent sign, only enter the number.

For example, if the lower rate is 11.27%, you will enter 11.27 and click on "Save". This information will be used to calculate your indirect cost for Line 7 of the Cost Allocation Sheet.

Non-Public Schools: the maximum unrestricted indirect cost rate allowed for this report is 12%. That rate will automatically be entered into the text box. If your school has instructed you to use a rate that is less than 12%, use that rate. If you attempt to enter a rate higher than 12%, an error message will be displayed instructing you to re-enter the assigned rate.

Step 3. Enter Cost Allocation Information:

1. Enter cost data into Columns A and B and Column C, cell C8. **Round all figures to the nearest whole dollar.** The sum of Columns A and B will be INSERTED AUTOMATICALLY into Column C.
 - **Column A:** Enter costs paid from the food service fund.
 - **Column B:** Enter costs paid from other school funds. Any costs absorbed by the district for food service belong in this column. Typical costs include a portion of trash collection, pest control, data processing and supervision.
 - **Column C:** Enter Depreciation Cost in Cell C8 if applicable.

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Cost Allocation Sheet

Sponsor: 50140 Type: Regular School Year: 2007(July 1, 2006 - June 30, 2007)

Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

Indirect Cost Rate: 15.00

Total Cost			Cost Categories Totals from Column C will be automatically allocated into Columns D - I	Total Cost Allocation					
Paid From Food Service A	Paid From Other Funds B	Total Cost Columns (A+B) C		School Lunch Program D	Special Milk Program E	School Breakfast Program F	After-school Snack Program G	A la Carte H	Catering & Other Functions I
150000	25000	175000	1. Salaries (Food Service Related)						
75000	12500	87500	2. Employee Benefits						
14580	3460	18040	3. Contract Services (Not Utilities)						
5700	1400	7100	4. Transportation Supplies						
15670	4200	19870	5. Supplies and Other Materials						
260950	46560	307510	6. SUBTOTAL						
46000		46126	7. Indirect Cost (Rate x Line 6)						
			8. Depreciation						
165000		165000	9. Food Cost						
425950		518636	10. Total Cost (Sum of Lines 6-9)						
11. Total Number of Reimbursable Meals Served for School Year 2006 / 2007				0		0			
12. PER MEAL COST (Line 10 / Line 11)									

*** Click Save button after entering or amending report data *** Save Continue Next Page

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2. Click on the "Save" button.

Cost data will automatically be calculated and displayed in Columns D through I from the percentages entered on the Cost Allocation Percentage Table.

- Each column is a separate operational center representing a different function.
- Columns D, E, F, and G are all USDA funded reimbursable programs.
- Columns H and I are auxiliary operations.

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Cost Allocation Sheet

Sponsor: 50140 Type: Regular School Year: 2007(July 1, 2006 - June 30, 2007)

Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

Indirect Cost Rate: 15.00

Total Cost			Cost Categories	Total Cost Allocation					
Paid From Food Service	Paid From Other Funds	Total Cost Columns (A+B)	Totals from Column C will be automatically allocated into Columns D - I	School Lunch Program	Special Milk Program	School Breakfast Program	Afterschool Snack Program	A la Carte	Catering & Other Functions
A	B	C		D	E	F	G	H	I
150000	25000	175000	1. Salaries (Food Service Related)	100275	1575	3500	34300	18550	16800
75000	12500	87500	2. Employee Benefits	50137	788	1750	17150	9275	8400
14580	3460	18040	3. Contract Services (Not Utilities)	8984	307	397	4149	1750	2453
5700	1400	7100	4. Transportation Supplies	3535	121	156	1633	689	966
15670	4200	19870	5. Supplies and Other Materials	9896	338	437	4570	1927	2702
260950	46560	307510	6. SUBTOTAL	172828	3129	6240	61802	32191	31321
46000		46126	7. Indirect Cost (Rate x Line 6)	25925	469	936	9270	4828	4698
		35000	8. Depreciation	17430	595	770	8050	3395	4760
165000		165000	9. Food Cost	69630	3960	4125	43560	14685	29040
471950		553636	10. Total Cost (Sum of Lines 6-9)	285813	8153	12071	122682	55099	69819
11. Total Number of Reimbursable Meals Served for School Year 2006 / 2007				0		0			
12. PER MEAL COST (Line 10 / Line 11)									

*** Click Save button after entering or amending report data *** [Save](#) [Continue](#) [Next Page](#)

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Columns H and I:

- If you have A la Carte and/or Catering revenue that will be reported on the Revenue and Balance Sheet, you must have cost allocated in Columns H and/or I on the Cost Allocation Sheet. If you do not, a pop-up message on the Revenue and Balance Sheet will redirect you back to the Cost Allocation Percentage Table. There, you will need to enter cost percentages in columns H and/or I so that costs will be allocated into those columns on the Cost Allocation Sheet.
- A la Carte includes prepared food sold in or around the cafeteria that is not a reimbursable meal. It can include extra servings sold, adult meals, snacks, and vended foods or milk sold to students with bag lunches.

- Catering and Other Functions can include trays of food sent to staff meetings, meals provided for board meetings, meals sold to Head Start, Senior Feeding or a Summer Food Service Program.

Note: For school districts acting as a sponsor for the Summer Food Service Program, do not include percentage of cost for that program on the Year End Report.

3. The sum of Lines 1-5 will be INSERTED AUTOMATICALLY into Line 6.
4. Line 6 will AUTOMATICALLY be multiplied by the Unrestricted Indirect Cost Rate. The result will be INSERTED AUTOMATICALLY into Line 7, Cells C7 through I7 when clicking "Save".

Note: Food service programs that are **charged for indirect costs** by their school district must **enter that charge in Column A, Cell A7**. The amount entered in **Cell A7 cannot exceed the amount that is automatically calculated and inserted in Column C, Cell C7**. If the amount entered in Cell A7 exceeds the amount in Cell C7, an error message will be displayed and the amount in Cell A7 will have to be amended.

5. The sum of Lines 7-9 will be INSERTED AUTOMATICALLY into Line 10.
6. The total number of reimbursable meals served for lunch and breakfast will be INSERTED AUTOMATICALLY into Line 11, Cells D11 and F11.
Remember, it is imperative that all claims for the school year just ended (including May/June) be submitted and paid by MDE prior to completing the Year End Report. The number of meals claimed must be complete for the school year to ensure the accuracy of the per meal cost for lunch and breakfast. The total number of reimbursable meals will be displayed when clicking "Save".
7. The per meal cost for lunch and breakfast will AUTOMATICALLY be calculated and INSERTED into Line 12, Cells D12 and F12. The per meal cost will be displayed when clicking "Save".
8. After clicking "Save", a warning message may be displayed on the Main Page if the per meal cost for lunch and/or breakfast has significantly changed from the prior school year. If this message is displayed, check the costs allocated to each program to ensure that they are correct.

If the costs are correct, then click on "Next Page" to proceed to the Revenue and Balance Sheet.

School Meals Program Year End Report User: Cheryl Schubel
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Cost Allocation Sheet

Sponsor: 50140 Type: Regular School Year: 2007 (July 1, 2006 - June 30, 2007)
 Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

Information

■ After completing this page, click on 'Next Page' button to proceed to Revenue and Balance Page.

Indirect Cost Rate: 15.00

Total Cost			Cost Categories	Total Cost Allocation					
Paid From Food Service	Paid From Other Funds	Total Cost Columns (A+B)	Totals from Column C will be automatically allocated into Columns D - I	School Lunch Program	Special Milk Program	School Breakfast Program	Afterschool Snack Program	A la Carte	Catering & Other Functions
A	B	C		D	E	F	G	H	I
150000	25000	175000	1. Salaries (Food Service Related)	100275	1575	3500	34300	18550	16800
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		35000	8. Depreciation	17430	595	770	8050	3395	4760
165000		165000	9. Food Cost	69630	3960	4125	43560	14685	29040
471950		553636	10. Total Cost (Sum of Lines 6-9)	285813	8153	12071	122682	55099	69819
11. Total Number of Reimbursable Meals Served for School Year 2006 / 2007				0		0			
12. PER MEAL COST (Line 10 / Line 11)				0		0			

*** Click Save button after entering or amending report data ***

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If the costs are not correct, return to the Main Page and access the "Cost Allocation Percentage Table" to amend the percentages. Click on "Save" to save the amended data. Return to the Main Page to access the "Cost Allocation Sheet". Click on "Save" to reallocate the costs for Columns D through I.

Cost Category Descriptions - Lines 1–12

Line 1. Salaries

Salaries earned by staff directly involved with the food service program. Prorate salaries of staff that perform other duties in addition to food service.

Line 2. Employee Benefits

Benefit costs for staff directly involved with the food service program. Prorate benefits of staff that perform other duties in addition to food service.

Line 3. Contract Services

Costs for services provided by outside sources. Examples include, but are not limited to, food service management fees, trash removal, linen service, pest control, data processing services, and equipment repair.

Note: The contract services line indicates that utilities should not be included in this cost category. However, utility cost can be recorded under contract services **as long as this cost is not included in the Unrestricted Indirect Cost Rate. If utility cost is included in the Unrestricted Indirect Cost Rate, then utility cost cannot be recorded as a direct cost under contract services.**

School food service programs that are being charged directly for their utility cost must have documentation available to show how the school district is determining this cost for their program. Documentation could include an actual meter reading or a utility usage study.

Line 4. Transportation Supplies

Costs of operating a vehicle used in transporting meals and food throughout the district. Typical costs are gas, oil, tires, and tune ups.

Line 5. Supplies and Other Materials

Costs of non-food items. This includes cleaning supplies, paper goods, small equipment (less than \$5,000), or other items necessary to operate the food service program.

The following equation may be used to determine the cost:

$$\text{(Beginning Inventory + Purchases) - Ending Inventory = Cost}$$

Using this equation may be extra work for small food service operations. Therefore, using the total amount of purchases in allowable.

Line 6. Subtotal

The sum of Lines 1-5 will be calculated and INSERTED AUTOMATICALLY into Line 6 of the Cost Allocation Sheet.

Line 7. Indirect Cost

- The maximum unrestricted indirect cost rate for non-public schools is **12%**.
- Food service programs *charged* for indirect cost must also list that charge in Cell A7. (See "Indirect Rate" in *Related Topics*, page 6).

Note: Line 6, Columns C-I, will be multiplied by the unrestricted indirect cost rate assigned to your school district. That rate will be inserted automatically into the Indirect Cost Rate text box on the Cost Allocation Sheet. The result will be inserted automatically into Line 7 of the Cost Allocation Sheet.

Line 8. Depreciation

Costs associated with capital goods greater than \$5,000 in value that depreciate over a number of years of life. This includes depreciation for food service equipment, vehicles and computer systems. (See "Developing a Depreciation Schedule" in *Related Topics*, pages 6-7)

Line 9. Food Cost

Costs for food incurred for the entire food service operation, adjusted for rebates or resold items. Use the following equation to determine food cost:

$$\text{(Beginning Inventory + Purchases) - Ending Inventory = Food Cost}$$

Note: The ending inventory will become next year's beginning inventory.

(See "Food Cost and Inventory – Line 9" in *Related Topics*, pages 7-8)

Remember: When determining the cost of your commodities, **do not use the market value from the PAL report.** Use your monthly invoice to obtain the actual cost you paid for your commodities (processing and delivery fees).

Line 10. Total Cost

The sum of Line 1 and Line 9 will be INSERTED AUTOMATICALLY into Line 10 of the Cost Allocation Sheet.

Line 11. Total Meals Served

The total number of reimbursable meals for breakfast and lunch that have been submitted on the monthly claim forms will be INSERTED AUTOMATICALLY into line 11, cells D11 and F11. Remember, it is imperative that all claims for the most recent school year ended be submitted and processed by MDE prior to completing the Year End Report. All meals claimed for the school year must be included to ensure the accuracy of the per meal cost for lunch and breakfast.

Line 12. Per Meal Cost

The per meal cost for lunch and breakfast will automatically be calculated by dividing the Total Cost in Line 10 by the Total Number of Reimbursable Meals Served in Line 11 and inserted into line 12, Cells D12 and F12 on the Cost Allocation Sheet.

THE REVENUE AND BALANCE SHEET

The purpose of the sheet is to identify all food service revenue.

Step 1. Access the Revenue and Balance Sheet:

After saving the Cost Allocation Sheet, click on "Next Page" to proceed to the Revenue and Balance Sheet. However, if starting from the Main Page, click on the "Revenue and Balance Sheet" link. Use the Year End Report Revenue and Balance Worksheet to enter the revenue information into this sheet.

Step 2. Enter Revenue and Balance Information:

BEGINNING BALANCE, (LINE 1), MUST BE THE ENDING BALANCE FROM YOUR SCHOOL AUDIT REPORT dated JUNE 30, 2009. DO NOT use the Ending Balance from last year's Year End Report.

Revenue And Balance Sheet		
Sponsor: 01010 Type: Regular		School Year: 2009(July 1, 2008 - June 30, 2009)
Name: ALCONA COMMUNITY SCHOOLS (01010)		Due Date: July 31, 2009
DO NOT INCLUDE ANY REVENUE FOR THE SUMMER FOOD SERVICE PROGRAM(SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM		
1. BEGINNING BALANCE (ending balance from last year's audit report)	\$ 0	
2. School Meals Program Revenue (student payments for Meals/Milk)	\$ 0	A la Carte Total Cost Allocation (From Cost Allocation Sheet, Cell H10)
3. A la Carte Revenue	\$ 0	0
4. Catering Revenue	\$ 0	0
5. Federal Revenue (reimbursement)	\$ 0	Catering Total Cost Allocation (From Cost Allocation Sheet, Cell I10)
6. State Revenue		
31a(5) At Risk Funds for Breakfast Program: 2009	\$ 0	
31d School Lunch: 2009 Lunch Payment	\$ 0	
2008 Prior Year Adjustment (+ or -)	\$ 0	
31f School Breakfast:		
2008 Breakfast Payment	\$ 0	
7. Fund Modifications (+ or -)	\$ 0	
8. Miscellaneous Revenue	\$ 0	
9. Total Revenue (sum of lines 2 through 8)	\$ 0	
10. Total Funds Available (line 1 plus line 9)	\$ 0	
11. Expenses (from Cost Allocation sheet, cell A10)	\$ 0	
12. Capital Outlay	\$ 0	
13. Total Expenditures (line 11 plus line 12)	\$ 0	
14. Ending Balance (line 10 minus line 13)	\$ 0	

**** Click Save button after entering or amending report data ****

Save

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Line 1: Enter the beginning balance as described above.

Line 2: Enter school meals program revenue received from student payments for paid and reduced price meals, afterschool snacks, and the milk program.

Line 3: Enter all revenue received this year from food sales in the dining area or school that is **not** from reimbursable meals or *Catering and Other Functions*. Revenue for A la Carte may include: adult meals, extra portions, a la carte milk sales, or other miscellaneous food items.

Line 4: Enter all revenue from catering functions, selling food items to other organizations or **acting as a vendor** to other food programs. Revenue from special event meals, banquets and other child nutrition programs are included in this category.

An error message will be displayed if revenue has been entered into either Line 3 or 4 and no cost percentage was entered for A la Carte or Catering in Columns H or I on the Cost Allocation Percentage Table. Refer to the "Amendments to the Cost Allocation Percentage Table" information in order to recalculate and reallocate the necessary costs on the Cost Allocation Sheet.

Line 5: Federal Revenue for claim reimbursements will be INSERTED AUTOMATICALLY into Line 5. Federal reimbursement information must be complete and up to date to ensure the accuracy of the Revenue and Balance Sheet Ending Balance (Line 14).

All claims for the school year most recently ended, (including May/June), must be submitted and paid by MDE before completing the Year End Report.

Line 6: Non-public schools have zero (0) reported on Line 6 for State Revenue.

Line 7: Enter Fund Modifications - the amount of money added to or taken from the food service fund. The fund modification line is **only** to be used to report the amount of net change that has occurred to the food service fund. Use a minus (-) sign to identify money taken from the food service fund that results in a negative net change. If a negative amount is reported, a detailed explanation must be provided in the text box displayed for that purpose.

Fund modifications involve money being advanced or transferred from the general fund into the food service fund. Advances are considered loans that can be paid back to the general fund; transfers are considered gifts that cannot be paid back to the general fund. School districts must maintain documentation of any fund modifications and clearly define whether the modification was an advance or a transfer. There are very strict definitions of the allowed transfers (see Fund Modification in *Related Topics*, page 5).

The fund modification line **is not** to be used to report Indirect Cost that is charged to the food service fund. This cost is to be reported in Column A, Line 7 on the Cost Allocation Sheet.

Line 8: Enter Miscellaneous Revenue. This includes amounts of money added to or taken out of the food service fund that are of a minor or occasional nature. **Do not use Line 8 to report the market value of commodities as cash.** The market value for commodities is to be reported on the School Audit Report not the Year End Report. If an amount is reported, a detailed explanation must be provided in the text box displayed for that purpose.

Lines 9 and 10: The sum of Lines 2 through 8 will be INSERTED AUTOMATICALLY into Line 9. This is Total Revenue for the year. The sum of Line 1 and Line 9 will be INSERTED AUTOMATICALLY into Line 10. This is the amount of Total Funds Available.

Line 11: Expenses from Cell A10 on the Cost Allocation Sheet will be INSERTED AUTOMATICALLY into Line 11.

Line 12: Enter Capital Outlay information. Expenditures for equipment purchases must be \$5000 or more. If an amount less than \$5000 is entered, an error message will be displayed.

Line 13: The sum of Line 11 and Line 12 will be INSERTED AUTOMATICALLY into Line 13 for Total Expenditures.

Line 14: The difference between Line 10 and Line 13 will be INSERTED AUTOMATICALLY into Line 14 for the Ending Balance.

Step 3. Save Revenue and Balance Information:

After completing the Revenue and Balance Sheet, click on "Save". A message will be displayed directing you to the Main Page to certify the report.

Revenue And Balance Sheet		
Sponsor: 01010 Type: Regular		School Year: 2009(July 1, 2008 - June 30, 2009)
Name: ALCONA COMMUNITY SCHOOLS (01010)		Due Date: July 31, 2009
DO NOT INCLUDE ANY REVENUE FOR THE SUMMER FOOD SERVICE PROGRAM(SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM		
1. BEGINNING BALANCE (ending balance from last year's audit report)	\$ 0	
2. School Meals Program Revenue (student payments for Meals/Milk)	\$ 0	A la Carte Total Cost Allocation (From Cost Allocation Sheet, Cell H10)
3. A la Carte Revenue	\$ 0	0
4. Catering Revenue	\$ 0	0
5. Federal Revenue (reimbursement)	\$ 0	Catering Total Cost Allocation (From Cost Allocation Sheet, Cell I10)
6. State Revenue		
31a(5) At Risk Funds for Breakfast Program: 2009	\$ 0	
31d School Lunch: 2009 Lunch Payment	\$ 0	
2008 Prior Year Adjustment (+ or -)	\$ 0	
31f School Breakfast:		
2008 Breakfast Payment	\$ 0	
7. Fund Modifications (+ or -)	\$ 0	
8. Miscellaneous Revenue	\$ 0	
9. Total Revenue (sum of lines 2 through 8)	\$ 0	
10. Total Funds Available (line 1 plus line 9)	\$ 0	
11. Expenses (from Cost Allocation sheet, cell A10)	\$ 0	
12. Capital Outlay	\$ 0	
13. Total Expenditures (line 11 plus line 12)	\$ 0	
14. Ending Balance (line 10 minus line 13)	\$ 0	
**** Click Save button after entering or amending report data ****		
<input type="button" value="Save"/>		
Main Page		

Meal Cost Difference Justification

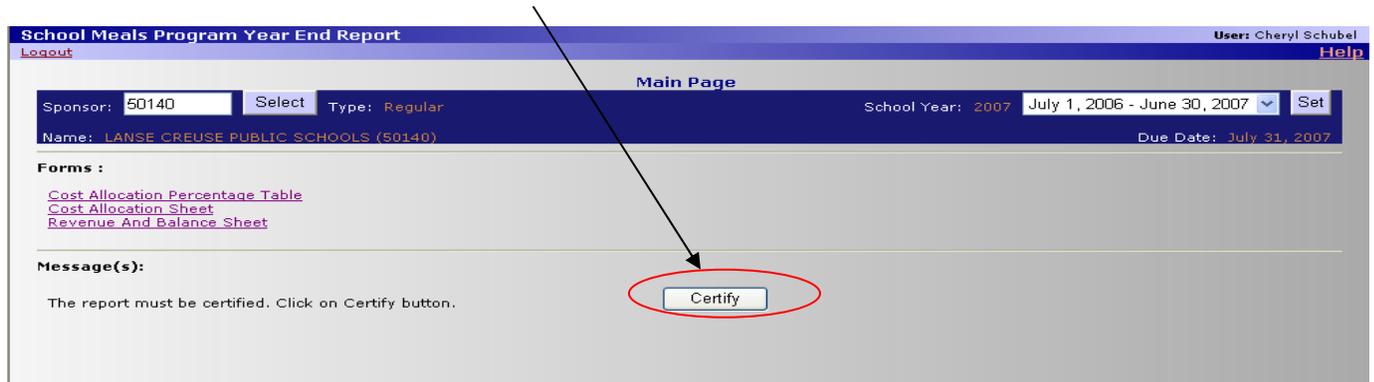
After returning to the Main Page to certify the Year End Report, a “Meal Cost Difference Justification” text box may be displayed if the per meal cost for lunch and/or breakfast has significantly changed from the per meal cost reported for the prior school year.

The screenshot displays the 'School Meals Program Year End Report' interface. At the top, it shows the user 'Pamela Miller' and navigation links for 'Logout', 'User Management', 'Admin Report', and 'Help'. The main header includes 'Main Page', 'Sponsor: 01010', 'Type: Regular', 'School Year: 2008', and 'Due Date: July 31, 2008'. Below this, there are links for 'view/Print Year End Report', 'Cost Allocation Percentage Table', and 'Cost Allocation Sheet'. A green 'Information' box contains a message: 'The per meal cost for lunch and/or breakfast has significantly changed compared to your Year End Report from last year. Verify the costs you have allocated to each program to ensure that the report data is correct. Once verified and correct, enter a detailed explanation regarding the difference in costs from your prior year's report.' Below the message is a large empty text box for justification. At the bottom right, a 'Save' button is circled in red. At the bottom left, there is a 'Printable Version' link.

A message will be displayed on top of the box asking you to enter a detailed explanation regarding the significant change in costs from the previous school year. After entering the information, click on “Save”. This screen can be printed by clicking on the “Printable Version” link on the lower left side, then using the printer icon on the tool bar.

Certify the Year End Report

A message will be displayed on the Main Page stating that the report must be certified. Click on the "Certify" button. This will certify and submit your Year End Report information to the Michigan Department of Education.



School Meals Program Year End Report User: Cheryl Schubel

[Logout](#) [Help](#)

Main Page

Sponsor: 50140 Type: Regular School Year: 2007 July 1, 2006 - June 30, 2007

Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

Forms :

[Cost Allocation Percentage Table](#)
[Cost Allocation Sheet](#)
[Revenue And Balance Sheet](#)

Message(s):

The report must be certified. Click on Certify button.

Amendments to the Year End Report

Amendments to the Cost Allocation Percentage Table

1. Make corrections or amendments to the percentage data in columns D through I and click on "Save".
2. Each time changes or amendments are made to the Cost Allocation Percentage Table, return to the Main Page and click on the "Cost Allocation Sheet". Click on "Save" at the bottom of the Cost Allocation Sheet to recalculate and reallocate the costs in Columns D through I.
3. If the changes made to the Cost Allocation Sheet affect the Revenue and Balance Sheet, click on "Next Page".

Amendments to the Cost Allocation Sheet

1. Corrections or amendments can be made to the indirect cost rate and/or costs in Columns A and B; and Column C, Cell C8 on the Cost Allocation Sheet then click on "Save".
2. If the changes affect the Revenue and Balance Sheet, click on "Next Page".
3. Make corrections or amendments to the Revenue and Balance Sheet, click on "Save".
4. Return to the Main Page and click on "Certify" to recertify the report.

5. If changes to the Cost Allocation Sheet affect the per meal cost for breakfast and/or lunch, a warning message may be displayed on the Cost Allocation Sheet. This message will inform you that the per meal costs have significantly changed from those reported on the Year End Report from the prior school year. If this occurs, you will need to **complete and save** the "Meal Cost Difference Justification" box that will be displayed on the Main Page before you will be allowed to recertify the report.
6. Important Reminder: any changes made after certifying the report require saving all pages, printing a copy for your files, and **recertifying the report**. A revised copy of the report will then have been submitted to MDE.

Amendments to the Revenue and Balance Sheet

1. Make corrections or amendments on the Revenue and Balance Sheet and click on "Save".
2. If the changes affect the Cost Allocation Sheet, return to the Main Page and click on the "Cost Allocation Percentage Table" link.
3. Make the necessary changes to the Cost Allocation Percentage Table, and click on "Save". Return to the Main Page and click on the "Cost Allocation Sheet" link. Click on "Save" at the bottom of the Cost Allocation Sheet to recalculate and reallocate the costs in Columns D through I.
4. If changes to the Cost Allocation Sheet affect the per meal cost for breakfast and/or lunch, a warning message may be displayed. This message will inform you that the per meal costs have significantly changed from those reported on the Year End Report from the prior school year. Therefore, you will need to **complete and save** the "Meal Cost Difference Justification" box that will be displayed on the Main Page before you will be allowed to recertify the report.
5. If the changes to the Revenue and Balance Sheet do not affect the Cost Allocation Percentage Table, click on "Save" and return to the Main Page to **RECERTIFY THE REPORT**.
6. Remember: any changes made after certifying the report, require saving all pages, printing a copy for your files, and recertifying the report. This will submit a revised copy of the report to MDE.

IMPORTANT TIPS AND REMINDERS

Cost Allocation Percentage Table

1. Percentage data can be entered to three decimal places (i.e., 56.655). Do not use percent (%) signs when entering data.
2. Use the tab key to move from cell to cell in the Cost Allocation Percentage Table. It is not necessary to enter a "0" in those cells that do not have cost percentage data.
3. Percentage information can be entered and saved as work in progress. The Cost Allocation Percentage Table does not have to be completed all at one time. Remember to click on the "Save" button before exiting the sheet.
4. Error messages will be displayed in RED at the TOP of the Cost Allocation Percentage Table. Errors in the Cost Categories will appear in RED in the Cost Categories column.

School Meals Program Year End Report User: Cheryl Schubel
 MainPage Logout Help

Cost Allocation Percentage Table

Sponsor: 50140 Type: Regular School Year: 2007(July 1, 2006 - June 30, 2007)
 Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

ERROR
 ■ ERROR: * * * Total percentage value by cost category line does not equal to 100 * * *

Cost Categories Percentage data in Columns D- I will be used to allocate cost from Column C into Column D- I of the online Cost Allocation Sheet	Total Cost Allocation Percentage					
	School Lunch Program D	Special Milk Program E	School Breakfast Program F	Afterschool Snack Program G	A la Carte H	Catering & Other Functions I
1 Salaries (Food Service Related)	57.3	0.9	1	19.6	10.6	9.6
2 Employee Benefits	57.3	0.9	2	19.6	10.6	9.6
3 Contract Services (Not Utilities)	49.8	1.7	2.2	23	9.7	13.6
4 Transportation Supplies	49.8	1.7	2.2	23	9.7	13.6
5 Supplies and Other Materials	49.8	1.7	2.2	23	9.7	13.6
8 Depreciation	49.8	1.7	2.2	23	9.7	13.6
9 Food Cost	42.2	2.4	2.5	26.4	8.9	17.6

* * * Click Save button after entering or amending report data * * *

Main Page

5. After the errors are corrected, the error message will no longer be displayed.
6. Each time amendments or corrections are made to the Cost Allocation Percentage Table, remember to click on "Save" at the bottom of the sheet. Return to the Main Page and click on the "Cost Allocation Sheet" link. Click on "Save" at the bottom of the Cost Allocation Sheet to recalculate and reallocate the costs in Columns D through I.
7. Print a copy of the Cost Allocation Percentage Table for your files each time amendments or corrections are made to it. Before printing, go to "File", click on "Page Set-up", click on "Paper Size" and click on "Landscape" under Orientation.

Cost Allocation Sheet

1. Use whole numbers only when entering cost information. Do not use dollar (\$) signs, percent (%) signs, or commas when entering data.
2. Use the tab key to move from cell to cell. It is not necessary to enter a "0" in those cells that do not have cost data.
3. All cells highlighted in mauve and/or yellow are Read Only and will automatically be populated with data.
4. Cost information can be entered and saved as work in progress. The Cost Allocation Sheet does not have to be completed all at one time. Remember to click on the "Save" button before exiting the sheet.
5. Error messages will be displayed in RED at the TOP of the Cost Allocation Sheet. Errors in the cost categories will appear in RED in the Cost Categories column.

School Meals Program Year End Report User: Cheryl Schubel
[Main Page](#) [Logout](#) [Help](#)

Cost Allocation Sheet

Sponsor: 50140 Type: Regular School Year: 2007(July 1, 2006 - June 30, 2007)
 Name: LANSE CREUSE PUBLIC SCHOOLS (50140) Due Date: July 31, 2007

ERROR

- ERROR: ** Amount in Cell 7A cannot exceed amount in Cell 7C **
- ERROR: # Enter the cost that corresponds with the percentages entered in the cost category of Cost Allocation Percentage Table

Indirect Cost Rate: 15.00

Total Cost			Cost Categories	Total Cost Allocation					
Paid From Food Service	Paid From Other Funds	Total Cost Columns (A+B)	Totals from Column C will be automatically allocated into Columns D - I	School Lunch Program	Special Milk Program	School Breakfast Program	After-school Snack Program	A la Carte	Catering & Other Functions
A	B	C		D	E	F	G	H	I
150000	25000	175000	1. Salaries (Food Service Related)	100275	1575	3500	34300	18550	16800
75000	12500	87500	2. Employee Benefits	50137	788	1750	17150	9275	8400
14580	3460	18040	3. Contract Services (Not Utilities)	8984	307	397	4149	1750	2453
5700	1400	7100	4. Transportation Supplies	3535	121	156	1633	689	966
		0	5. Supplies and Other Materials	0	0	0	0	0	0
245280	42360	287640	6.SUBTOTAL	162933	2791	5803	57232	30264	28619
46000		43146	7. Indirect Cost (Rate x Line 6)	24440	419	871	8585	4539	4292
		35000	8. Depreciation	17430	595	770	8050	3395	4760
165000		165000	9. Food Cost	69630	3960	4125	43560	14685	29040
456280		530786	10. Total Cost (Sum of Lines 6-9)	274433	7765	11569	117427	52883	66711
11. Total Number of Reimbursable Meals Served for School Year 2006 / 2007				576482		123744			
12. PER MEAL COST (Line 10 / Line 11)				0.48		0.09			

*** Click Save button after entering or amending report data ***

[Main Page](#)

After the errors are corrected, the error message will no longer be displayed.

- Each time amendments or corrections are made to the Cost Allocation Sheet, remember to click on "Save" at the bottom of the sheet.
- To move to the Revenue and Balance Sheet, you must complete and save the Cost Allocation Sheet, then click on "Next Page".
- Print a copy of the Cost Allocation Sheet for your files each time amendments or corrections are made to it. Before printing, go to "File", click on "Page Set-up", "Paper Size" and "Landscape" under Orientation.

Revenue and Balance Sheet

- Use whole numbers only when entering revenue information. Do not use dollar (\$) signs or commas when entering data.
- Use the tab key to move from cell to cell in the revenue and balance sheet. It is not necessary to enter a "0" in those cells that do not have revenue data. Use a minus (-) sign to identify a negative number.
- Revenue information can be entered and saved as work in progress. The Revenue and Balance Sheet does not have to be completed all at one time. Remember to click on the "Save" button before exiting the sheet.
- All fields highlighted in mauve and/or yellow are Read Only and will automatically be filled with data.
- Error messages will be displayed in RED at the TOP of the Revenue and Balance sheet. After the errors are corrected, the error message will no longer be displayed.

Revenue And Balance Sheet		
Sponsor: 01010 Type: Regular		School Year: 2009(July 1, 2008 - June 30, 2009)
Name: ALCONA COMMUNITY SCHOOLS (01010)		Due Date: July 31, 2009
ERROR		
<ul style="list-style-type: none"> ■ A la Carte Value must be entered. Cost has been allocated in Column H of the Cost Allocation Sheet. ■ Catering Value must be entered. Cost has been allocated in Column I of the Cost Allocation Sheet. 		
DO NOT INCLUDE ANY REVENUE FOR THE SUMMER FOOD SERVICE PROGRAM(SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM		
1. BEGINNING BALANCE (ending balance from last year's audit report)		\$ 6175
2. School Meals Program Revenue (student payments for Meals/Milk)	\$ 148421	A la Carte Total Cost Allocation (From Cost Allocation Sheet, Cell H10)
3. A la Carte Revenue	\$ 0	78857
4. Catering Revenue	\$ 0	60396
5. Federal Revenue (reimbursement)	\$ 0	Catering Total Cost Allocation (From Cost Allocation Sheet, Cell I10)
6. State Revenue		
31a(5) At Risk Funds for Breakfast Program: 2009	\$	
31d School Lunch: 2009 Lunch Payment	\$ 0	
2008 Prior Year Adjustment (+ or -)	\$ 0	
31f School Breakfast:		
2008 Breakfast Payment	\$ 0	
7. Fund Modifications (+ or -)	\$ 0	
8. Miscellaneous Revenue		

6. Each time amendments or corrections are made to the Revenue and Balance Sheet, remember to click on "Save" at the bottom of the sheet. Return to the Main Page and click on "Certify" to recertify the Year End Report.

7. Print a copy of the Revenue and Balance Sheet for your files each time amendments or corrections are made to it. Before printing, go to "File", click on "Page Set-up", click on "Paper Size" and click on "Portrait" under Orientation.

**SCHOOL MEALS PROGRAM
 YEAR END REPORT - COST ALLOCATION PERCENTAGE TABLE WORKSHEET
 School Year 2009/2010**

DO NOT INCLUDE ANY COST PERCENTAGES FOR THE SUMMER FOOD SERVICE PROGRAM (SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM

Cost Categories	Total Cost Allocation (Percentages Only)						
	Enter percentages of each cost category in Columns D-I. Use this worksheet to enter the data online on the Cost Allocation Percentage Table. Percentage data must equal 100% by Cost Category line not by column.						
Percentages in Columns D-I will be used on the Cost Allocation Sheet to allocate cost from Column C into Columns D-I	School Lunch Program D	Special Milk Program E	School Breakfast Program F	Afterschool Snack Program G	A la Carte H	Catering & Other Functions I	Each Line across must equal 100%
1. Salaries (Food Service Related)							= 100%
2. Employee Benefits							= 100%
3. Contract Services (Not Utilities)							= 100%
4. Transportation Supplies							= 100%
5. Supplies and Other Materials							= 100%
8. Depreciation							= 100%
9. Food Cost							= 100%

YEAR END REPORT - COST ALLOCATION WORKSHEET

School Year 2009/2010

DO NOT INCLUDE ANY COSTS FOR THE SUMMER FOOD SERVICE PROGRAM (SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM

Total Cost (Round to the nearest whole dollar) Enter cost data in Columns A & B			Cost Categories	Total Cost Allocation Percentages from Columns D-I by cost category on the Cost Allocation Percentage Table will be used to allocate cost from Column C into Columns D-I of the Cost Allocation Sheet.					
Paid From Food Service A	Paid From Other Funds B	Total Cost (Columns A + B) C	Total Cost from Column C will be automatically allocated into Columns D- I	School Lunch Pgm D	Special Milk Pgm E	School Breakfast Pgm F	Afterschool Snack Pgm G	A la Carte H	Catering & Other Functions I
			1. Salaries (Food Service Related)						
			2. Employee Benefits						
			3. Contract Services (Not Utilities)						
			4. Transportation Supplies						
			5. Supplies and Other Materials						
			6. SUBTOTAL						
			7. Indirect Cost (Rate x Line 6)						
			8. Depreciation						
			9. Food Cost						
			10. Total Cost (Sum of Lines 6-9)						
			11. Total Number of Reimbursable Meals Served This Year						
			12. PER MEAL COST (Line 10 ÷ Line 11)						

School Meals Program Year End Report - Revenue and Balance Worksheet School Year 2009/2010

DO NOT INCLUDE ANY REVENUE FROM THE SUMMER FOOD SERVICE PROGRAM (SFSP), FRESH FRUIT AND VEGETABLE PROGRAM (FFVP), OR CACFP AT RISK SUPPER/SNACK PROGRAM ON THIS FORM

REVENUE AND BALANCE WORKSHEET (Report Whole Dollars Only)

1. BEGINNING BALANCE (ending balance from last year's audit report)		\$.00
2. School Meals Program Revenue (student payments for Meals/Milk)	\$.00	
3. A la Carte Revenue	\$.00	
4. Catering Revenue	\$.00	
5. Federal Revenue (reimbursement)	\$.00	
6. State Revenue		
31a At Risk Funds for Breakfast Program: 2010	\$.00	
31d School Lunch: 2010 Lunch Payment	\$.00	
2009 Prior Year Adjustment (+ or -)	\$.00	
31f School Breakfast:		
2009 Breakfast Payment	\$.00	
7. Fund Modifications (+ or -)	\$.00	
8. Miscellaneous Revenue	\$.00	
9. TOTAL REVENUE (sum of Lines 2 through 8)	\$.00	
10. Total Funds Available (Line 1 plus Line 9)	\$.00	
11. Expenses (from Cost Allocation Sheet, cell A10)	\$.00	
12. Capital Outlay	\$.00	
13. Total Expenditures (Line 11 plus Line 12)	\$.00	
14. ENDING BALANCE (Line 10 minus Line 13)	\$.00	
Certification: The Year End Report must be completed and certified online by the authorized individual.		