

INSTRUCTIONS

School Meals Program Year End Report

(SM-4012-R)

For Residential Child Care Institutions

School Year 2009/2010

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

**THE YEAR END REPORT WORKSHEET IS FOR YOUR USE
ONLY**

**DO NOT MAIL THE WORKSHEET 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 Worksheet For Residential Child Care Institutions

The worksheet, located at the end of the Instructions, will assist you in reporting food service cost information on the Year End Report (SM-4012-R). It is for your use only; do not mail it to the Department of Education.

Year End Report for School Meals Program

Complete the worksheet and use it to enter your cost data on the Cost Allocation sheet 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.

School Meals Program Year End Report

Welcome!

The School Meals Program Year End Report, developed by the Michigan Department of Education, Grant Coordination and School Support (GCSS), 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 the "Save" button.

School Meals Program Year End Report User: 3 Tester

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Email Edit

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:

[Main Page](#)

Main Page

After saving your email address, click on the "Main Page" link in the upper or lower left hand corner of the Email Edit Page. Access to the Cost Allocation sheet is available from the Main Page.

School Meals Program Year End Report User: Cheryl Schobel

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Main Page

Sponsor: 630008002 Type: RCCI School Year: 2007 July 1, 2006 - June 30, 2007

Name: CROSSROADS FOR YOUTH (630008002) Due Date: July 31, 2007

Forms :

[Food Service Cost Allocation Report](#)

THE FOOD SERVICE COST ALLOCATION REPORT

Step 1. Access the Food Service Cost Allocation Report:

From the Main Page, click on "Food Service Cost Allocation Report". Use the Year End Report Worksheet to enter the cost information into this report.

School Meals Program Year End Report User: Cheryl Schubel

MainPage Logout Help

Cost Allocation For Residential Child Care Institutions

Sponsor: 630008002 Type: RCCI School Year: 2007(July 1, 2006 - June 30, 2007)

Name: CROSSROADS FOR YOUTH (630008002) Due Date: July 31, 2007

(If your RCCI charges the Food Service Fund for indirect cost, enter the rate in the Indirect Cost Rate box) Indirect Cost Rate: 12

Total Cost A	Cost Categories Allocate total cost figures in left column to applicable programs in right columns (Round to Nearest Whole Dollar)	Total Cost Allocation			
		School Lunch Program B	School Breakfast Program C	Non-Reimbursable Dinner D	Afterschool Snack Program E
	1. Salaries (Food Service Related)				
	2. Employee Benefits				
	3. Contract Services (Not Utilities)				
	4. Transportation Supplies				
	5. Supplies and Other Materials				
	6. SUBTOTAL (sum of Lines 1-5)				
	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	0	0		
	12. PER MEAL COST (Line 10 / Line 11)				

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

Step 2. Unrestricted Indirect Cost Rate Information:

In the upper right hand corner of the Cost Allocation Report, there is a text box entitled, "Indirect Cost Rate." Your 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 institution, an error message will be displayed instructing you to re-enter the assigned rate.

If your institution has instructed you to use a lower rate or to use "0", you will be able to enter this information in the text box. When entering this lower rate or "0", do not include a percent (%) sign, only enter the number. For example, if your rate is 11.27%, you will enter 11.27 and click on "Save" at the bottom of the report.

This information will be used to calculate your indirect cost for Line 7 of the Food Service Cost Allocation Report.

Remember, the maximum unrestricted indirect cost rate that is allowed for this report is 12%. If your RCCI has instructed you to use a rate that is less than 12%, use that rate.

Cost Allocation For Residential Child Care Institutions

Sponsor: 630008002 Type: RCCI

School Year: 2007(July 1, 2006 - June 30, 2007)

Name: CROSSROADS FOR YOUTH (630008002)

Due Date: July 31, 2007

(If your RCCI charges the Food Service Fund for indirect cost, enter the rate in the Indirect Cost Rate box)

Indirect Cost Rate: 12.00

Total Cost	Cost Categories Allocate total cost figures in left column to applicable programs in right columns (Round to Nearest Whole Dollar)	Total Cost Allocation			
		School Lunch Program B	School Breakfast Program C	Non-Reimbursable Dinner D	Afterschool Snack Program E
A					
15000	1. Salaries (Food Service Related)	5000	4000	5888	1000
10000	2. Employee Benefits	3400	3000	3500	100
3000	3. Contract Services (Not Utilities)	1000	1000	1000	
2000	4. Transportation Supplies	1000	500	500	
4500	5. Supplies and Other Materials	2000	1000	1500	
34500	6. SUBTOTAL (sum of Lines 1-5)	12400	9500	11500	1100
4140	7. Indirect Cost (Rate x Line 6)	1488	1140	1380	132
5000	8. Depreciation	2000	900	2000	100
35000	9. Food Cost	15000	3000	15000	2000
78640	10. Total Cost (Sum of Lines 6-9)	30888	14540	29880	3332
	11. Total Number of Reimbursable Meals Served This Year	0	0		
	12. PER MEAL COST (Line 10 / Line 11)				

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

Save

Step 3. Enter Cost Allocation Information:

- Enter cost data into Columns A through E.
- The sum of lines 1 through 5 will be INSERTED AUTOMATICALLY into Line 6.
- Line 6 will AUTOMATICALLY be multiplied by the Unrestricted Indirect Cost Rate. The result will be INSERTED into Line 7, cells A7 through E7 when clicking on "Save" at the bottom of the sheet.
- The sum of Lines 7 through 9 will be INSERTED AUTOMATICALLY into Line 10.
- The total number of reimbursable meals served for lunch and breakfast will be derived from the monthly claim data. This information will be INSERTED AUTOMATICALLY into Line 11, cells B11 and C11.
- **As a reminder, it is imperative that all claims for the most recent school year ending in June be submitted and paid by MDE before completing the report.** The number of meals claimed must be complete to ensure the accuracy of the per meal cost for lunch and breakfast. The total number of reimbursable meals will be displayed when clicking on "Save" at the bottom of the report.
- The per meal cost for lunch and breakfast will AUTOMATICALLY be calculated and INSERTED into Line 12, cells B12 and C12. The per meal cost will be calculated and displayed when clicking on "Save" at the bottom of the report.

Cost Column Descriptions

Column A:

Line 1. Salaries
Salaries earned by staff who are 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 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.

Line 4. Transportation Supplies
Costs of operating a vehicle used to transport meals and food for your institution. 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 costs:

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

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

Line 6. Subtotal
The sum of Lines 1–5 will be INSERTED AUTOMATICALLY into Line 6 of the Cost Allocation Report.

Line 7. Indirect Cost
Line 6, Columns A - E will be multiplied by the unrestricted indirect cost rate and entered into Line 7. This rate was INSERTED AUTOMATICALLY into the Indirect Cost Rate box on the report.

The maximum unrestricted indirect cost rate allowed is **12%**. (See "Indirect Rate" in *Related Topics*, pages 2-3)

Line 8. Depreciation
Costs of annual depreciation. This includes depreciation for food service equipment, vehicles and computer systems. (See "Developing a Depreciation Schedule" in *Related Topics*, page 2)

Line 9. Food Cost

Costs for food incurred for the entire food service operation, adjusted for rebates or resold items. Do not enter total purchases here. Use the following equation:

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

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

Line 10. Total Cost

The sum of Lines 6-9 will be AUTOMATICALLY INSERTED in Line 10.

Columns B through E:

After entering all costs in the Total Cost Column A, determine the amount expended for each individual meal type: lunch, breakfast, dinner, and afterschool snack. The following methods may be used:

- Salaries and Employee Benefits, (Lines 1 and 2), should be allocated based on a labor study. (See "Labor Study Example" and "Applying the Results of Labor and Food Cost Studies" in *Related Topics*, pages 4-6)
- Food Cost (Line 9), should be allocated based on the proportion of purchases used in each operational center. (See "Food Cost Study Example" and "Applying the Results of Labor and Food Cost Studies" in *Related Topics*, pages 4-6)
- The remaining lines should be allocated based on an average of labor and food cost. (See "Remaining Cost" in *Related Topics*, page 7)

Line 11. Meals Served This Year

The total number of reimbursable meals for breakfast and lunch submitted on the claim forms will be INSERTED AUTOMATICALLY into Line 11, cells B11 and C11, of the report.

Remember, it is imperative that all claims for the prior school year ended in June be submitted and paid by MDE before 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 breakfast and lunch will be calculated and INSERTED AUTOMATICALLY into Line 12, cells B12 and C12, of the report.

Certify the Year End Report

The Year End Report must be completed and certified online by the individual who has received this authorization. The Child Nutrition Program Security Agreement for this individual must be received in our office prior to access rights being granted. After completing the report, click on "Save" and return to the Main Page.

School Meals Program Year End Report User: Cheryl Schobel

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Cost Allocation For Residential Child Care Institutions

Sponsor: 630008002 Type: RCCI School Year: 2007(July 1, 2006 - June 30, 2007)

Name: CROSSROADS FOR YOUTH (630008002) Due Date: July 31, 2007

Information

■ After completing this page return to the Main Page and certify the report.

(If your RCCI charges the Food Service Fund for indirect cost, enter the rate in the Indirect Cost Rate box) Indirect Cost Rate: 12

Total Cost A	Cost Categories Allocate total cost figures in left column to applicable programs in right columns (Round to Nearest Whole Dollar)	Total Cost Allocation			
		School Lunch Program B	School Breakfast Program C	Non-Reimbursable Dinner D	Afterschool Snack Program E
15000	1. Salaries (Food Service Related)	5000	4000	5000	1000
10000	2. Employee Benefits	3400	3000	3500	100
3000	3. Contract Services (Not Utilities)	1000	1000	1000	
2000	4. Transportation Supplies	1000	500	500	
4500	5. Supplies and Other Materials	2000	1000	1500	
34500	6. SUBTOTAL (sum of Lines 1-5)	12400	9500	11500	1100
4140	7. Indirect Cost (Rate x Line 6)	1488	1140	1380	132
5000	8. Depreciation	2000	900	2000	100
35000	9. Food Cost	15000	3000	15000	2000
78640	10. Total Cost (Sum of Lines 6-9)	30888	14540	29880	3332
	11. Total Number of Reimbursable Meals Served This Year	0	0		
	12. PER MEAL COST (Line 10 / Line 11)	0	0		

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

Click on the "Certify" button to certify and transmit the Year End Report information to the Department of Education.

School Meals Program Year End Report User: Cheryl Schobel

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Sponsor: 630008002 Type: RCCI School Year: 2007 July 1, 2006 - June 30, 2007

Name: CROSSROADS FOR YOUTH (630008002) Due Date: July 31, 2007

Forms :

[Food Service Cost Allocation Report](#)

Message(s):

The report must be certified. Click on Certify button.

Amendments to the Food Service Allocation Report

1. After making corrections or amendments to the indirect cost rate and/or costs on the Cost Allocation sheet, remember to click "Save", then return to the Main Page. **Click "Certify" to recertify the Year End Report.**

2. Print a copy of the report for your files each time corrections or amendments are made to it.

IMPORTANT TIPS AND REMINDERS

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 in the Cost Allocation sheet. 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 filled 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 once. Remember to click on the "Save" button before exiting the sheet.
5. Error messages will be displayed in RED at the TOP of the report. Errors in the Cost Categories column will appear in RED.

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Cost Allocation For Residential Child Care Institutions

Sponsor: 630008002 Type: RCCI School Year: 2007(July 1, 2006 - June 30, 2007)
 Name: CROSSROADS FOR YOUTH (630008002) Due Date: July 31, 2007

ERROR

■ ERROR: *** Total cost allocation does not equal total cost in Column A for the highlighted cost category ***

(If your RCCI charges the Food Service Fund for indirect cost, enter the rate in the Indirect Cost Rate box) Indirect Cost Rate: 12

Total Cost A	Cost Categories Allocate total cost figures in left column to applicable programs in right columns (Round to Nearest Whole Dollar)	Total Cost Allocation			
		School Lunch Program B	School Breakfast Program C	Non-Reimbursable Dinner D	Afterschool Snack Program E
15000	1. Salaries (Food Service Related)	5000	4000	5000	1000
10000	2. Employee Benefits	3000	3000	3000	200
3000	3. Contract Services (Not Utilities)	1000	1000	1000	
2000	4. Transportation Supplies	1000	500	500	
4500	5. Supplies and Other Materials	2000	1000	1500	
34500	6. SUBTOTAL (sum of Lines 1-5)	12000	9500	11000	1200
4140	7. Indirect Cost (Rate x Line 6)	1440	1140	1320	144
5000	8. Depreciation	2000	2000	1000	100
35000	9. Food Cost	15000	3000	15000	2000
78640	10. Total Cost (Sum of Lines 6-9)	30440	15640	28320	3444
	11. Total Number of Reimbursable Meals Served This Year	0	0		
	12. PER MEAL COST (Line 10 / Line 11)	0	0		

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

6. Errors are corrected when the error message is no longer displayed.
7. Each time amendments or corrections are made to the Cost Allocation sheet, remember to click on "Save" at the bottom of the report. Return to the Main Page and click on "Certify" to recertify the Year End Report.
8. Print a copy of the Cost Allocation sheet for your files each time amendments or corrections are made to it. Before printing the report, go to "File", click on "Page Set-up", "Paper Size" and "Portrait" under Orientation.

**DO NOT MAIL THIS WORKSHEET
REPORT MUST BE SUBMITTED ONLINE**

**School Meals Program
Year End Report Worksheet
For Residential Child Care Institutions
School Year 2009/2010**

FOOD SERVICE COST ALLOCATION (Report Whole Dollars Only)

Total Cost A	Cost Categories	Total Cost Allocation			
		School Lunch Program B	School Breakfast Program C	Non- Reimbursed Dinners D	Afterschool Snack Program E
	Allocate total cost figures in Column A (left) to applicable programs in Columns B – E (right).				
\$.00	1. Salaries (Food Service Related)	\$.00	\$.00	\$.00	\$.00
\$.00	2. Employee Benefits	\$.00	\$.00	\$.00	\$.00
\$.00	3. Contract Services (Not Utilities)	\$.00	\$.00	\$.00	\$.00
\$.00	4. Transportation Supplies	\$.00	\$.00	\$.00	\$.00
\$.00	5. Supplies and Other Materials	\$.00	\$.00	\$.00	\$.00
\$.00	6. SUBTOTAL (Sum of Lines 1-5)	\$.00	\$.00	\$.00	\$.00
\$.00	7. Indirect Cost (Rate x Line 6)	\$.00	\$.00	\$.00	\$.00
\$.00	8. Depreciation	\$.00	\$.00	\$.00	\$.00
\$.00	9. Food Cost	\$.00	\$.00	\$.00	\$.00
\$.00	10. TOTAL COST (Sum of Lines 6-9)	\$.00	\$.00	\$.00	\$.00
	11. Total Number of Reimbursable Meals Served This Year				
	12. PER MEAL COST (Line 10 ÷ Line 11)	\$	\$		

CERTIFICATION: Year End Report must be completed and certified online by the authorized individual.