



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



JENNIFER M. GRANHOLM
GOVERNOR

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

June 10, 2010

MEMORANDUM

TO: Intermediate and Local District Superintendents, Public School Academy Administrators, School Meal Program Directors, and Business Office Officials

FROM: Carol Wolenberg, Deputy Superintendent *CW*

SUBJECT: School Meals Program Year End Report and Financial Information Database (FID)

For School Year 2009-10, the Michigan Department of Education (MDE) will eliminate the requirement for districts to complete and submit the School Meals Program Year End Report. This report was formerly used to gather expense and revenue data related to the school food service fund. Instead, MDE will rely exclusively on data submitted to the Financial Information Database (FID) to fulfill the reporting requirement.

In the past, it was necessary to collect additional data from the Year End Report in order to calculate 31d School Lunch and 31f School Breakfast payments. Due to federal American Recovery and Reinvestment Act (ARRA) financial reporting requirements, the 2009-10 FID process has been enhanced to edit the State Code dimension of the expenditure file districts submit each year. Because all the necessary revenue (major class and suffix) and expenditure data (function, object, state codes) related to school meals will now be available in the FID, it is unnecessary to collect a separate school meals financial report. Districts were notified of the additional FID edit in the *Michigan Public School Accounting Manual Change Notice #17* dated February 25, 2010. That correspondence was addressed to Public School Superintendents and Business Office Managers. The change notice is available on the MDE website at:

http://www.michigan.gov/mde/0,1607,7-140-6530_6605-21321--,00.html

In order to assure that your district receives the appropriate amount of state supplemental funding for lunch and breakfast, we strongly encourage school food service personnel and business officials to verify that the district is utilizing the appropriate standard accounting codes in its internal accounting systems. The relevant revenue and expenditure accounts for the School Meals programs are as follows:

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www.michigan.gov/mde • (517) 373-3324

Fund (25) School Meals Fund

Revenue Major Class:

- 161 Food Sales to Pupils
- 162 Food Sales to Patrons
- 163 Special Milk Sales
- 164 A-La-Carte Sales
- 165 Catering
- 169 Other Food Sales
- 312 Restricted State Revenue
- 317 Restricted State Received through Another Public School
- 413 Restricted Federal Received Directly from the Federal Government
- 414 Restricted Federal Received through the State
- 417 Restricted Federal Received through Another Public School
- 419 Federal Received from an entity other than one of those listed above (rare)
- 481 USDA Entitlement Commodities
- 482 USDA Bonus Commodities

Revenue Suffix Code:

0110 School Meals

Expenditure Function Codes:

- 252 Fiscal Services
- 26x Operations and Maintenance
- 283 Staff/Personnel Services
- 297 Food Services

Expenditure State Codes:

- 310x Section 31d School Lunch
- 310x Section 31f School Breakfast
- 781x USDA Commodities
- 782x USDA Commodities Bonus
- 850x CFDA 10.553 National School Breakfast
- 851x CFDA 10.555 National School Lunch
- 852x CFDA 10.556 National School Lunch Special Milk
- 853x CFDA 10.558 Child Care Food Program (CACFP)
- 854x CFDA 10.565 Commodity Supplemental Food Program
- 855x CFDA 10.568 Temporary Emergency Food Assistance Program (TEFAP)
- 856x CFDA 10.582 CNP Fresh Fruits and Vegetables
- 858x CFDA 10.559 Summer Food Service Programs for Children
- 859x CFDA 10.561 Supplemental Nutrition Assistance Program (SNAP)
- 861x CFDA 10.555 National School Lunch After School Care Snack Program

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We are pleased to be able to consolidate reporting requirements by utilizing data collected in the FID.

Questions related to the calculation of the school district's state supplemental funding for lunch and breakfast may be directed to (517) 373-8642 or MDE-FMFD@michigan.gov.

Questions related to the *Michigan Public School Accounting Manual* and accounting codes may be directed to Glenda Rader at (517) 335-0524 or raderg@michigan.gov.

cc: William Mayes, MASA
Kathy Hayes, MASB
David Martell, MSBO
Dan Quisenberry, MAPSA
Billie Wimmer, MCCSA