
SPECIAL MILK PROGRAM

1. What is the Special Milk Program?

The Special Milk Program provides milk to children in schools, child care institutions and eligible camps that do not participate in other Federal child nutrition meal service programs. The program reimburses schools and institutions for the milk they serve. In 2009, 4,272 schools and residential child care institutions participated, along with 704 summer camps and 630 non-residential child care institutions. Schools in the National School Lunch or School Breakfast Programs may also participate in the Special Milk Program to provide milk to children in half-day pre-kindergarten and kindergarten programs where children do not have access to the school meal programs.

The Food and Nutrition Service administers the program at the Federal level. At the State level, the Special Milk Program is usually administered by State education agencies, which operate the program through agreements with school food authorities.

2. How does the Special Milk Program work?

Generally, public or nonprofit private schools of high school grade or under and public or nonprofit private residential child care institutions and eligible camps may participate in the Special Milk Program provided they do not participate in other Federal child nutrition meal service programs, except as noted above. Participating schools and institutions receive reimbursement from the U.S. Department of Agriculture (USDA) for each half pint of milk served. They must operate their milk programs on a non-profit basis. They agree to use the Federal reimbursement to reduce the selling price of milk to all children.

Any child at a participating school or half-day pre-kindergarten program can get milk through the Special Milk Program. Children may buy milk or receive it free, depending on the school's choice of program options.

3. What types of milk can be offered and what are the nutritional requirements for the milk program?

Schools or institutions may choose pasteurized fluid types of unflavored or flavored whole milk, low-fat milk, skim milk, and cultured buttermilk that meet State and local standards. All milk should contain vitamins A and D at levels specified by the Food and Drug Administration.

4. How do children qualify for free milk?

When local school officials offer free milk under the program to low-income children, any child from a family that meets income guidelines for free meals is eligible. Each child's family must apply annually for free milk eligibility.

5. How much reimbursement do schools get?

The Federal reimbursement for each half-pint of milk sold to children in School Year 2010-2011 is 17.75 cents. For students who receive their milk free, the USDA reimburses schools the net purchase price of the milk. For the latest reimbursement rates visit FNS website at

www.fns.usda.gov/cnd/Governance/notices/naps/NAPs.htm

6. How much milk is served annually in the Special Milk Program?

In 2009, over 78 million half pints of milk were served through the Special Milk Program. Expansion of the National School Lunch and School Breakfast Programs, which include milk, has led to a substantial reduction in the Special Milk Program since its peak in the late 1960's. The program served nearly 3 billion half pints of milk in 1969; 1.8 billion in 1980; and 181 million in 1990.

7. How much does the program cost?

In Fiscal Year 2009 the Special Milk Program cost \$14 million. By comparison, the program cost \$101.2 million in 1970; \$145.2 million in 1980; \$19.1 million in 1990; and \$15.4 million in 2000.

For more information:

For information on the operation of the Special Milk Program and all the Child Nutrition Programs, contact the State agency in your state that is responsible for the administration of the programs. A listing of all our State agencies may also be found on our web site at www.fns.usda.gov/cnd, select "Contact Us" then select "Child Nutrition Programs."

You may also contact us through the Office of Public Affairs (CGA) at 703-305-2281, or by mail at 3101 Park Center Drive, Room 914, Alexandria, Virginia 22302.

September 2010



Programs

- > [Child and Adult Care Food Program \(CACFP\)](#)
- > [Safe and Drug Free Schools](#)
- > [Coordinated School Health and Safety Programs](#)
- > [Mental Health Toolkit](#)
- > [Michiana](#)
- > [Early/Middle College High School Opportunities](#)
- > [Re-Imagining Education in Michigan](#)

School Nutrition Programs

- > [Summer Food Service Program](#)
- > [Team Nutrition](#)

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Special Milk Program

The Special Milk Program (SMP) provides milk to children in private schools and public school academies who do not participate in the school meals program. Schools in the school meals program may also participate in the SMP to provide milk to children in half-day pre-kindergarten and kindergarten programs where children do not have access to the school meal programs. The Summer Camp Special Milk program is also available to non-profit summer camps in Michigan.

Guidance

- [USDA Special Milk Program](#)

Applying to the Summer Camp Special Milk Program

- [Summer Camp Special Milk \(SCSM\) Steps to Apply for New Non-School Sponsors](#)
- [Non-School Recipient Steps for Accessing the Educational Entity Master \(EEM\)](#)

Summer Camp Special Milk Program Information

- [Summer Camp Special Milk Program Information Sheet](#)
- [Summer Camp Special Milk Claim Directions](#)

MI Business One Stop

- [Departments/Agencies](#)
- [Online Services](#)
- [Surveys](#)
- [RSS Feeds](#)

Related Content

- [National School Lunch Program](#)
- [School Breakfast Program](#)
- [Afterschool Snack Program](#)
- [Summer Food Service Program](#)
- [Michigan Farm to School](#)
- [Fresh Fruit and Vegetable Program](#)
- [Team Nutrition](#)



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



JENNIFER M. GRANHOLM
GOVERNOR

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

July 1, 2010

MEMORANDUM

TO: Intermediate/Local School District Superintendents and Public School Academy Administrators

FROM: Carol Wolenberg, Deputy Superintendent *Carol*

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

As indicated in my June 10, 2010 correspondence, Michigan public school districts will no longer be required to submit a separate School Meals Program Year End Report beginning in fiscal year 2009-10. The data formerly collected in this report will be gleaned from the district's annual comprehensive financial report (FID) submitted through the Center for Education Performance and Information (CEPI). Utilizing the FID for collecting the data eliminates redundant financial reporting. However, it necessitates that a district's school meals program office and business office work together to assure that the district reported financial information is complete and accurate as it relates to the various school meals programs the district operates. For the fiscal year beginning 2009-10, the Michigan Department of Education (MDE) will use the FID reported data to calculate the state's obligation under Section 31 for the school breakfast and lunch.

As in the past, allocations of food, food preparation, purchased service, supplies, and equipment costs will need to be performed annually to assure that the program costs per meal are reasonable, consistent and accurate. We would encourage districts to work with school district auditors to determine acceptable allocation methods for calculating reasonable program costs. Once the costs attributable to each school meal program have been determined for a given fiscal year, district staff will need to prepare journal entries to move expenditures into the appropriate state code within the district's internal accounting system. Those 2009-10 journal entries should be made within the next month. This will make the data available for the annual FID data collection process that begins in August each year.

We would anticipate that districts will report costs under the appropriate state code for each school meal program it operates. There will be no separate expenditure reporting required for the state portion of breakfast or lunch programs. We understand that the costs for those will be recorded in the National School Breakfast (8500) or National School Lunch (8510) state codes. There is no standard state code for ala carte or catering programs. The district may either leave the expenditure state code as "0000" for those programs or may assign a code in the "9xxx" range.

A district may charge up to its MDE approved unrestricted indirect cost rate on each of the programs. The approved indirect cost rates along with instructions for utilizing them may be found at: http://www.michigan.gov/mde/0,1607,7-140-6530_6605-118785--,00.html
Intermediate/Local School District Superintendents and Public School Academy Administrators

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For 2009-10 school meal program expenditures, the district would use the 2009-10 unrestricted indirect cost rate. The accounting method for recording indirect costs to a program may be found in the *Michigan Public School Accounting Manual, Section II, E.03 Accounting for the Recovery of Indirect Costs*. That manual is available at the following url:

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

A district may choose to either bill directly for business office, operations and maintenance, and other central office expenditures within the School Meals Fund; **or** charge the MDE approved indirect rate created based on the district's previous year FID submission.

Costs related to lunch room monitors allowable for school meal program cost calculations should be included as direct charges under function code "219-Other Pupil Support" and the appropriate state code within the School Meals Fund (25).

The former School Meals Program Year End Report required districts to indicate depreciation expense related to school meal equipment. Depreciation will now only be reported to MDE at the district wide level in the FID Capital Asset Accounts. We encourage district administrators to follow generally accepted accounting practices to determine an appropriate depreciation schedule for capital assets.

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 account codes may be directed to Glenda Rader at (517) 335-0524 or raderg@michigan.gov.

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

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

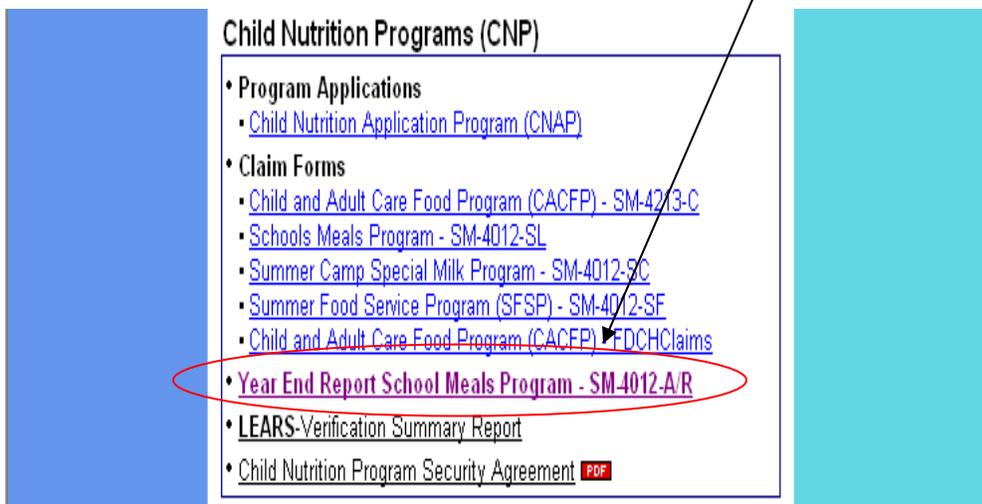
The Worksheets, located at the end of the Instructions, will assist you in reporting the following cost and revenue information on the Year End Report: cost percentages by operational center, total food service costs, and total food service revenue for the School Year 2009-10 (July 2009 – June 2010).

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"

School Meals Program Year End Report User: 3 Tester

MainPage Logout Help

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:

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.

School Meals Program Year End Report User: Cheryl Schobel

Logout Help

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 ***

[Main Page](#)

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.

School Meals Program Year End Report User: Cheryl Schubel

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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 <small>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</small>	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)	<input type="text" value="57.3"/>	<input type="text" value="0.9"/>	<input type="text" value="2"/>	<input type="text" value="19.6"/>	<input type="text" value="10.6"/>	<input type="text" value="9.6"/>
2 Employee Benefits	<input type="text" value="57.3"/>	<input type="text" value="0.9"/>	<input type="text" value="2"/>	<input type="text" value="19.6"/>	<input type="text" value="10.6"/>	<input type="text" value="9.6"/>
3 Contract Services (Not Utilities)	<input type="text" value="49.8"/>	<input type="text" value="1.7"/>	<input type="text" value="2.2"/>	<input type="text" value="23"/>	<input type="text" value="9.7"/>	<input type="text" value="13.6"/>
4 Transportation Supplies	<input type="text" value="49.8"/>	<input type="text" value="1.7"/>	<input type="text" value="2.2"/>	<input type="text" value="23"/>	<input type="text" value="9.7"/>	<input type="text" value="13.6"/>
5 Supplies and Other Materials	<input type="text" value="49.8"/>	<input type="text" value="1.7"/>	<input type="text" value="2.2"/>	<input type="text" value="23"/>	<input type="text" value="9.7"/>	<input type="text" value="13.6"/>
8 Depreciation	<input type="text" value="49.8"/>	<input type="text" value="1.7"/>	<input type="text" value="2.2"/>	<input type="text" value="23"/>	<input type="text" value="9.7"/>	<input type="text" value="13.6"/>
9 Food Cost	<input type="text" value="42.2"/>	<input type="text" value="2.4"/>	<input type="text" value="2.5"/>	<input type="text" value="26.4"/>	<input type="text" value="8.9"/>	<input type="text" value="17.6"/>

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

[Main Page](#)

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.

School Meals Program Year End Report User: Cheryl Schubel

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Main Page

Sponsor: Type: Regular School Year: 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.

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

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	Afterschool Snack Program 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 for School Year 2006 / 2007				0		0			
12. PER MEAL COST (Line 10 / Line 11)									

Indirect Cost Rate: 15.00

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

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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.

School Meals Program Year End Report User: Cheryl Schibel

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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.

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

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
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)				0		0			

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

[Main Page](#)

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

[Main Page](#)

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

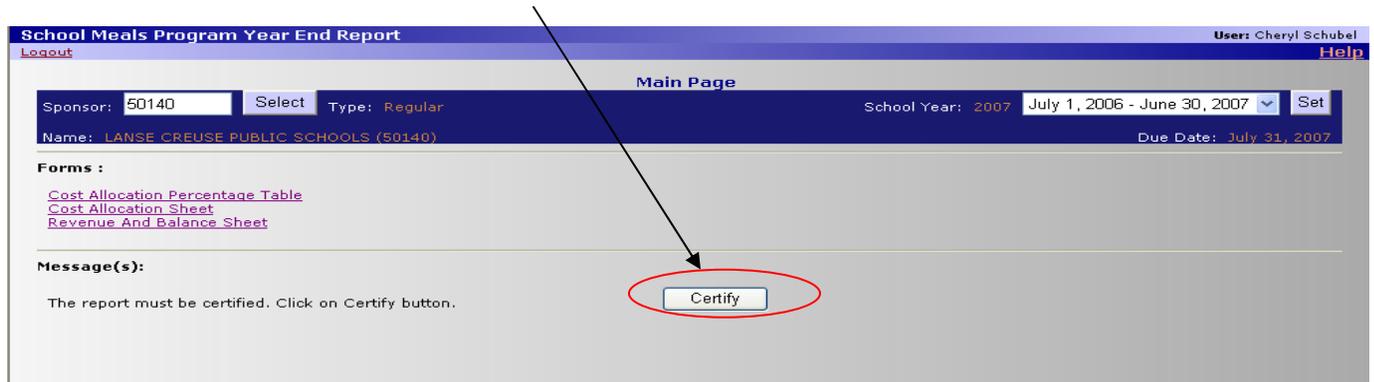
After returning to the Main Page to certify the Year End Report, a “Meal Cost Difference Justification” text box may be displayed if the per meal cost for lunch and/or breakfast has significantly changed from the per meal cost reported for the prior school year.

The screenshot shows the 'School Meals Program Year End Report' interface. At the top, there is a navigation bar with 'Logout', 'User Management', 'Admin Report', and 'Help'. Below this is the 'Main Page' header. The main content area includes a 'Forms' section with links for 'view/Print Year End Report', 'Cost Allocation Percentage Table', and 'Cost Allocation Sheet'. A prominent yellow '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 this message is a large text input area. At the bottom right of the input area is a 'Save' button, which is circled in red. An arrow points from the 'Save' button to the text input area. In the bottom left corner, there is a 'Meal Cost Difference Justification:' label and 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

MainPage 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 *** Save Continue Next Page

[Main Page](#)

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 Sheet, remember to click on "Save" at the bottom of the sheet.
7. To move to the Revenue and Balance Sheet, you must complete and save the Cost Allocation Sheet, then click on "Next Page".
8. 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

1. Use whole numbers only when entering revenue information. Do not use dollar (\$) signs or commas when entering data.
2. 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.
3. 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.
4. All fields highlighted in mauve and/or yellow are Read Only and will automatically be filled with data.
5. 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.		

2010-2011 Alternate Agreement

**MICHIGAN DEPARTMENT OF
EDUCATION**
Grants Coordination and School Support

SPONSOR AGREEMENT NUMBER	LEGAL NAME OF SPONSOR (District, School, etc.)		
NAME OF CONTACT PERSON (Sponsor)	TITLE	TELEPHONE NUMBER	
ADDRESS OF SPONSOR	CITY	STATE	ZIP CODE

BENEFICIARY AGREEMENT NUMBER	LEGAL NAME OF BENEFICIARY (District, School, etc.)		
NAME OF CONTACT PERSON (Beneficiary)	TITLE	TELEPHONE NUMBER	
ADDRESS OF BENEFICIARY	CITY	STATE	ZIP CODE

ENROLLMENT (Beneficiary)

THIS AGREEMENT is made this _____ day of _____, 20_____,
 by _____ (sponsor) and _____ (beneficiary).
 The sponsor agrees to provide the following service(s) to _____ (beneficiary):

The sponsor will be responsible for ensuring that the food service operation is in conformance with all Federal and State regulations that are applicable to the National School Lunch, School Breakfast and Special Milk Programs.

THIS AGREEMENT **does not** constitute the entire agreement between the parties with respect to subject matter thereof.

THIS AGREEMENT **does not** supersede any or all prior agreements between the parties as they relate to the food service program.

THIS AGREEMENT shall be in effect for the current school year only, or until it is terminated or adjusted by both parties.

_____	_____	_____
SPONSOR (Signature)	(TITLE)	(DATE)
_____	_____	_____
BENEFICIARY (Signature)	(TITLE)	(DATE)

(List all services and activities.)

In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. To file a complaint of discrimination, write to *USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington DC 20250-9410* or call (800) 795-3272 or 202-720-6382 (TTY). USDA is an equal opportunity provider and employer.

- Grants**
- > Archive: Active/Historical Grant Programs
- > Libraries and Librarians
- > Other Federal and Private Grant Sources
- > Michigan Electronic Grant System (MEGS)
- > **MEIS (Michigan Education Information System)**
- State Board of Education**
- Offices**
- Programs**
- News & Publications**
- Curriculum & Instruction**
- School Administration**
- Parents & Family**
- Assessment and Accountability**
- Library of Michigan**
- Library Programs & Events**

Welcome

MEIS User Management v1.4



To use any of the MEIS applications below you must have a MEIS account. To request to obtain, verify or remove a MEIS account, click on the MEIS logo

(to the left). Please use the "Jump to Category" drop down (or scroll down) to locate and open your application.

Jump to a category...

MEIS Data Submission Applications

Authorization Information

- [Create an MEIS Account](#)
- [MEIS Authorized User Removal Request](#)
- [Verifying Your MEIS Authorized Users](#)

Adequate Yearly Progress and Education YES!

- [Michigan School Report Card](#)


The Michigan School Report Card is designed to provide parents, teachers, school administrators and the general public with a comprehensive view of school performance and student achievement.
- [AYP Security Agreement](#)

Annual Vocational Authorization Application

- [Annual Vocational Authorization Application](#)
- [Online Annual Vocational Authorization Security Agreement](#)

Cash Management System (CMS)

- [Podcast: CMS Overview Video](#)
- [Cash Management System \(CMS\)](#)

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](#)

Credential Data eXchange (CDX)

- [Registry of Educational Personnel / Credential Data Exchange](#)

Financial Information Database (FID)

- [Financial Information Database \(FID\)](#)

Michigan Electronic Grants System (MEGS)

- [Michigan Electronic Grants System Security Agreement Form](#)
- [MEGS Quick Guide](#)
- [Login to MEGS](#)
- [MEGS Security Authorization](#)
MEGS Directions

Migrant Education Data System (MEDS)

- [MEDS Security Agreement](#)
- [Migrant Education Data System \(MEDS\)](#)

Pupil Transportation, Driver and Rider Safety Prog

There is currently no content in this category.

Taxable Value

- [Taxable Value Site](#)
- [On-line Taxable Value Application](#)

- MI Business One Stop**
- Departments/Agencies**
- Online Services**
- Surveys**
- RSS Feeds**
- MDE Quick Links**
 - [State of MI Staff Directory](#)
 - [HS Requirements FAQ](#)
 - [ISD Financial Reports](#)
 - [Notices & Public Comments](#)
 - [Directory of Schools](#)
 - [No Child Left Behind](#)
 - [State Tech Plan - 2006](#)
 - [Recognition Programs](#)
 - [Family Fundamentals Pre K-3 Learning Activities](#)
 - [Troops to Teachers](#)
 - [School Finance & Law](#)
 - [E-Rate: Service Fund](#)
- Superintendent's Podcast**
- twitter**

CHILD NUTRITION PROGRAM WEBSITES

**MDE Grants Coordination and School Support
CHILD NUTRITION PROGRAMS**

www.michigan.gov/mde - click "Offices"
click "Grants Coordination and School Support"

USDA SCHOOL MEALS (*main site*):

www.fns.usda.gov/cnd

AfterSchool Snack Program

<http://www.fns.usda.gov/cnd/Afterschool/default.htm>

Eligibility Guidance for School Meals Manual

http://www.fns.usda.gov/cnd/Guidance/eligibility_guidance.pdf

Foods of Minimal Nutritional Value

www.fns.usda.gov/cnd/menu/fmnv.htm

Menu Planning under the NSLP

www.fns.usda.gov/cnd/menu/menu.planning.NSLP.htm

National School Lunch Program (NSLP)

<http://www.fns.usda.gov/cnd/Lunch/default.htm>

School Breakfast Program (SBP)

<http://www.fns.usda.gov/cnd/Breakfast/Default.htm>

School Lunch Regulation & Policies

www.fns.usda.gov/cnd/Governance/regulations.htm

Special Milk Program

www.fns.usda.gov/cnd/Milk/AboutMilk/about.htm

Action for Healthy Kids

www.actionforhealthykids.org

American Dietetic Association

www.eatright.org

Centers for Disease Control & Prevention (CDC)

www.cdc.gov

Commodity Foods- USDA Foods Fact Sheets

www.fns.usda.gov/fdd/facts/default.htm

Statewide Training Program	http://www.michigansna.org/?page_id=31
5 A Day – Fruits and Vegetables	www.5aday.org
Food and Nutrition Information Center (FNIC)	www.nal.usda.gov/fnic
Food Safety Information	www.foodsafety.gov
Michigan Department of Agriculture (MDA)	www.michigan.gov/mda
National Food Service Management Institute (NFSMI)	www.nfsmi.org
School Nutrition Association (SNA) <i>(formerly American School Food Service Assoc.)</i>	www.schoolnutrition.org
School Nutrition Association of Michigan (SNAM) <i>(formerly Michigan School Food Service Assoc.)</i>	www.michigansna.org
Team Nutrition - Michigan	www.tn.fcs.msue.msu.edu
Team Nutrition - National	www.fns.usda.gov/tn

Grants Coordination and School Support School Nutrition Training and Programs



School Nutrition Programs - Acronyms

AAR	Additional Administrative Review
ASCP	After School Care Program
CACFP	Child and Adult Care Program
CNA	Child Nutrition Act
CFR	Code of Federal Regulations
CNAP	Child Nutrition Application Program
CNP	Child Nutrition Program
CRE	Coordinated Review Effort
CSFP	Commodity Supplemental Food Program
FA	Fiscal Action
FAP	Food Assistance Program
FDPIR	Food Distribution Program on Indian Reservations
FFVP	Fresh Fruit and Vegetable Program
FIP	Family Independence Program
FNS	Food and Nutrition Service
FNSRO	Food and Nutrition Service Regional Office
FOIA	Freedom of Information Act
FSMC	Food Service Management Company
FY	Fiscal Year
GCSS	Grants Coordination and School Support
IFB	Invitation to Bid
LEA	Local Education Agency
LEARS	Local Educational Agency Reporting System
MAFHK	Michigan Action For Healthy Kids
MDE	Michigan Department of Education
MEIS	Michigan Education Information System
NFSMI	National Food Service Management Institute
NSLA	National School Lunch Act
NSLP	National School Lunch Program
PS	Performance Standard
RCCI	Residential Child Care Institution
RFP	Request for Proposal
SA	State Agency
SBP	School Breakfast Program
SFA	School Food Authority
SFSP	Summer Food Service Program
SMI	School Meals Initiative
SMP	Special Milk Program
SNAM	School Nutrition Association of Michigan
SNAP	Supplemental Nutrition Assistance Program
SNP	School Nutrition Programs
SY	School Year
TA	Technical Assistance
TANF	Temporary Assistance for Needy Families
TEFAP	The Emergency Food Assistance Program
TN	Team Nutrition
USDA	United States Department of Agriculture
WIC	Special Supplemental Nutrition Program for Women, Infants, and Childrer