

## Office of Health and Nutrition Services

# School Year 2020-2021 Financial Information Database School Meals Report Coding and Reporting Tips

Considering the optional food programs School Food Authorities (SFAs) operated last school year, this document was designed to assist SFAs when completing the Financial Information Database (FID) Schools Meals Report for SY20-21. The document includes sample screen shots of the FID School Meals Report along with coding tips, reporting guidance, and exceptions for each program. Questions should be emailed to [MDE-Fiscal@michigan.gov](mailto:MDE-Fiscal@michigan.gov).

If you operated the Summer Food Service Program (SFSP)/Extended-SFSP (E-SFSP) program the entire 2020-2021 school year, your FID School Meals Report should be reflected as below.

In this example, the district operated the E-SFSP program with exceptions for 31f Breakfast and 31d Lunch State Aide. See coding and reporting tips on the next page.

	2020	2021
Breakfast Meals Served	72,325	
Breakfast Cost per Meal	\$2.42	See ERROR Note
Lunch Meals Served	191,283	
Lunch Cost per meal	\$3.66	See ERROR Note

  

Expenditures	Breakfast Grant Codes 306, 311, 850	Lunch Grant Codes 310, 851	All Other Programs*	Total
Salaries	\$13,000.52	\$43,843.51	\$317,227.22	\$374,071.25
Benefits	\$10,775.11	\$33,551.85	\$179,149.03	\$223,475.99
Purchased Services	\$4,614.51	\$18,534.64	\$18,597.04	\$41,746.19
Thru another Public School	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Other	\$917.00	\$3,314.24	\$10,180.07	\$14,411.31
<b>Sub Total</b>	<b>\$29,307.14</b>	<b>\$99,244.24</b>	<b>\$525,153.36</b>	<b>\$653,704.74</b>
Food Costs	\$7,904.28	\$29,673.06	\$672,890.93	\$710,468.27
Indirect Costs	\$18,000.00	\$33,500.00	\$8,500.00	\$60,000.00
<b>Total Program Cost</b>	<b>\$55,211.42</b>	<b>\$162,417.30</b>	<b>\$1,206,544.29</b>	<b>\$1,424,173.01</b>
Capital Outlay	\$0.00	\$0.00	\$27,869.70	\$27,869.70

  

**Technical Notes**

**Object Codes:** Salaries (1xxx), Benefits (2xxx), Purchased Services (3xxx, 4xxx), Thru Another Public School (82xx), Supplies and Others (55xx, 57xx, 59xx, 7xxx), Food Costs (56xx), Indirect Costs (99xx), Capital Outlay (6xxx).

**\*Grant Codes:** "All Other Programs" include Adult, Ala Carte, Catering and all other Federal Child Nutrition Programs.

**Error Notes:**  
 Cost Per Meal - Meals served require expenditures to be reported using Grant code 850x for the School Breakfast Program and/or Grant Code 851x for the National School Lunch Program.

Here are tips for SFAs that operated SFSP/Extended SFSP in SY20-21:

### CODING TIPS

- ✓ Code all “breakfast” and “lunch” revenue and expenditures to the SFSP grant code of 858X (CFDA 10.559)
- ✓ SFSP grant code flows to the “All Other Programs” column of the FID School Meals Report
- ❖ **Do not allocate SFSP/E-SFSP expenditures to the School Breakfast Program (SBP) grant code (850X) or National School Lunch Program (NSLP) grant of (851X) as in normal school years**

### EXCEPTIONS

- State Aid revenues and expenditures should still be coded to the state grant codes appropriately
  - 31a At Risk (306)
  - 31f Breakfast (311)
  - 31d Lunch (310)
- These expenditures will show up in the Breakfast and Lunch columns of the School Meals Report
- Special grants like the Fresh Fruit and Vegetable Program (FFVP), Child and Adult Care Food Program (CACFP), or the NSLP Equipment Assistance Grant should still be coded to their assigned grant codes

### REPORTING

- ❖ For grant reporting requirements, MDE does not want any expenditures coded to grants/programs that are not operating/receiving revenue at this time
- ❖ Meal counts will not pull into the School Meals Report for SFSP/E-SFSP
- ❖ **A cost per meal error will occur. This can be ignored for the SY20-21 FID School Meals Report submission.**

Note: MDE has received legislative flexibility to include the SFSP/E-SFSP expenditures in the State Supplemental Payment Calculations (31d and 31f) based on the Finalized FID School Meals Report for SY20-21.

If you operated the normal National School Lunch Program (NSLP) and School Breakfast Program (SBP) the entire 2020-2021 school year, your FID School Meals Report should be reflected as below.

In this example, the district operated normal NSLP and SBP. See coding and reporting tips on the next page.

	<u>2019</u>	<u>2020</u>
Breakfast Meals Served	94,728	72,325 ✓
Breakfast Cost per Meal	\$2.00	\$2.42
Lunch Meals Served	251,786	191,283 ✓
Lunch Cost per meal	\$3.26	\$3.66

  

<u>Expenditures</u>	<u>Breakfast Grant Codes 306, 311, 850</u>	<u>Lunch Grant Codes 310, 851</u>	<u>All Other Programs*</u>	<u>Total</u>
Salaries	\$45,903.48	\$221,140.61	\$89,008.12	\$356,052.21
Benefits	\$30,455.84	\$133,441.95	\$46,593.78	\$210,491.57
Purchased Services	\$5,578.67	\$20,791.12	\$33,438.90	\$59,808.69
Thru another Public School	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Other	\$42.00	\$765.46	\$27,229.31	\$28,036.77
<b>Sub Total</b>	<b>\$81,979.99</b>	<b>\$376,139.14</b>	<b>\$196,270.11</b>	<b>\$654,389.24</b>
Food Costs	\$74,931.42	\$291,364.44	\$249,504.58	\$615,800.44
Indirect Costs	\$18,000.00	\$33,500.00	\$8,500.00	\$60,000.00
<b>Total Program Cost</b>	<b>\$174,911.41</b>	<b>\$701,003.58</b>	<b>\$454,274.69</b>	<b>\$1,330,189.68</b>
Capital Outlay	\$0.00	\$0.00	\$81,134.17	\$81,134.17

  

**Technical Notes**

**Object Codes:** Salaries (1xxx), Benefits (2xxx), Purchased Services (3xxx, 4xxx), Thru Another Public School (82xx), Supplies and Others (55xx, 57xx, 59xx, 7xxx), Food Costs (56xx), Indirect Costs (99xx), Capital Outlay (6xxx).

**\*Grant Codes:** "All Other Programs" include Adult, Ala Carte, Catering and all other Federal Child Nutrition Programs.

**Error Notes:**  
 Cost Per Meal - Meals served require expenditures to be reported using Grant code 850x for the School Breakfast Program and/or Grant Code 851x for the National School Lunch Program.

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Here are tips for SFAs that operated the normal NSLP and SBP in SY20-21:

### CODING TIPS

- ✓ Code all “breakfast” revenue and expenditures as normal to the SBP grant code of 850X (CFDA 10.553)
- ❖ Code all “lunch” revenue and expenditures as normal to the NSLP grant code of 851X (CFDA 10.555)
- ❖ Code Summer Food Service Program (SFSP) revenue and expenditures to the SFSP grant code of 858X (CFDA 10.559)
- ❖ The SFSP grant code flows to the “All Other Programs” column of the FID School Meals Report

### EXCEPTIONS

- State Aid (31d, 31f and 31a) revenues and expenditures should still be coded to the state grant codes appropriately
  - 31a At Risk (306)
  - 31f Breakfast (311)
  - 31d Lunch (310)
- These expenditures will show up in the Breakfast and Lunch columns of the School Meals Report
- Special grants like the Fresh Fruit and Vegetable Program (FFVP), Child and Adult Care Food Program (CACFP), or the NSLP Equipment Assistance Grant should still be coded to their assigned grant codes

### REPORTING

- ❖ The FID School Meals Report will be completed like pre-pandemic school years
- ❖ For grant reporting requirements, MDE does not want any expenditures coded to grants/programs that are not operating/receiving revenue at this time
- ❖ Meal counts will pull into the School Meals Report to determine a cost per meal
- ❖ Costs per meals factor into the State Supplemental Payment Calculations (31d and 31f) based on the Finalized FID School Meals Report
- ❖ Costs per meal should be reviewed for reasonableness to your operations and compared to previous years before certifying the School Meals Report. **This can impact State Supplemental Payments if it is not monitored.**

Resource information on grant codes and accounting for Fund 25:

[Michigan Public School Accounting Manual Appendix-Definitions for Accounting Codes<sup>i</sup>](#)

### Other Tips:

- **Check Indirect Costs-** It is a local decision to recover Indirect Costs. Indirect Costs should not exceed the Maximum Allowable. SFAs are allowed to take up to the maximum, but not more than the maximum allowable, for Indirect Costs. Note that the Maximum Allowable indicated on the FID School Meals Report is invalid if your SFA must exclude purchased service vendors greater than \$25,000 and/or there are costs that benefit multiple programs charged directly that must be excluded in your indirect cost calculations. Use the [MDE Indirect Cost Calculation Template<sup>ii</sup>](#) and additional Indirect Costs guidance to double check your Indirect Costs charged for accuracy.

<div style="border: 1px solid orange; padding: 5px; display: inline-block;">                 Indirect Rate (Unrestricted) 15.00%                  *Maximum Allowable Indirect \$74,897.86                  *N/A for Contracts exceeding \$25K Rule             </div>				
<div style="border: 1px solid orange; border-radius: 50%; padding: 10px; display: inline-block; background-color: #f4a460;">                 Indirect Costs should not exceed Maximum Allowable             </div>				
Expenditures	Breakfast Grant Codes 306, 311, 850	Lunch Grant Codes 310, 851	All Other Programs*	Total
Salaries	\$0.00	\$0.00	\$107,387.69	\$107,387.69
Benefits	\$0.00	\$0.00	\$54,114.00	\$54,114.00
Purchased Services	\$0.00	\$0.00	\$324,664.30	\$324,664.30
Thru another Public School	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Other	\$0.00	\$0.00	\$13,153.07	\$13,153.07
<b>Sub Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$499,319.06</b>	<b>\$499,319.06</b>
Food Costs	\$0.00	\$0.00	\$581,378.08	\$581,378.08
Indirect Costs	\$0.00	\$0.00	\$28,000.00	\$28,000.00
<b>Total Program Cost</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,108,697.14</b>	<b>\$1,108,697.14</b>

- Food Service Fund must not end with a deficit:

School Meals Report for	
School Meals Beginning Fund Balance	\$0.00
Total School Meals Revenue	\$415,806.00
Total School Meals Cost w/o Capital Outlay	\$467,807.00
Capital Outlay	\$0.00
Prior Period Adjustment	\$0.00
School Meals Ending Fund Balance	-\$52,001.00
Allowable Fund Balance	\$155,935.67
Excess Fund Balance	\$0.00

X

- Track and report revenue from Non-program Food separately:

School Meals Report for 2021	
<b>Revenue</b>	
Local (11x-15x, 17x-19x)	\$980.80
Pupil/Students (161)	\$0.00
Patron/Adults (162)	\$5,092.20 ✓
Milk (163)	\$0.00
Ala Carte (164)	\$3,174.08 ✓
Catering (165)	\$30,297.36 ✓
Other (169)	\$0.00
<b>Total Local (1xx)</b>	<b>\$39,544.44</b>

- Record USDA Foods- Code USDA Foods to Commodity from the final Planned Assistance Level (PAL) Report. Commodity Entitlement values are required to match expenditures for grant code 781x. Bonus Commodities are required to match expenditures reported to grant code 782x.

<b>School Meals Report for 2021</b>	
Intermediate Revenue (2xx)	\$0.00
State (31x)	\$19,800.49
Federal (41x)	\$624,826.14
Commodity (481)	\$41,656.23
Bonus Commodity (482)	\$80.89
Another Public School (518)	\$0.00
Other Finance Source (511-517,519-54x, 59x)	\$0.00
Fund Modifications (6xx)	\$0.00
<b>Total School Meals Revenue</b>	<b>\$725,908.19</b>

- Excess Fund Balance- Spend Down Plan of Actions are submitted through the GEMS/MARS system and districts are notified by the Fiscal Monitoring unit in January. Refer to [All About Excess Fund Balances<sup>iii</sup>](#) which is a quick reference guide to Excess Fund Balance guidance and policy. If SFAs plan to spend Excess Funds on equipment, (there are other options allowed) work on the Spend Down Plan by procuring and purchasing equipment now. Working on the plan now will allow SFAs more time to plan, procure, and spend down the funds by the June 30, 2022, deadline, as required. There is no need to wait to receive the notice from MDE. Allowable equipment can be found on the [Food Service Pre-approved Equipment List<sup>iv</sup>](#).

<b>School Meals Report for 2021</b>	<b>Fiscal Year:</b>	<b>2021</b>
School Meals Beginning Fund Balance		\$356,887.48
Total School Meals Revenue		\$725,908.19
Total School Meals Cost w/o Capital Outlay		\$708,073.25
Capital Outlay		\$69,587.40
Prior Period Adjustment		\$16,305.30
School Meals Ending Fund Balance		\$321,440.32
Allowable Fund Balance		\$236,024.42
<b>Excess Fund Balance</b>		<b>\$85,415.90</b>

## Contact Information

Fiscal Monitoring Team  
MDE-Fiscal@michigan.gov

Resources on these subjects are available on our website at [www.michigan.gov/mde-fast](http://www.michigan.gov/mde-fast).

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<sup>i</sup> [https://www.michigan.gov/documents/appendix\\_33974\\_7.pdf](https://www.michigan.gov/documents/appendix_33974_7.pdf)

<sup>ii</sup> [https://www.michigan.gov/documents/mde/MDE\\_Indirect\\_Cost\\_Calculations\\_Template\\_688170\\_7.xlsx](https://www.michigan.gov/documents/mde/MDE_Indirect_Cost_Calculations_Template_688170_7.xlsx)

<sup>iii</sup> [https://www.michigan.gov/documents/mde/All\\_About\\_Excess\\_Fund\\_Balances\\_683315\\_7.pdf](https://www.michigan.gov/documents/mde/All_About_Excess_Fund_Balances_683315_7.pdf)

<sup>iv</sup> [https://www.michigan.gov/documents/mde/Pre-Approved\\_Food\\_Service\\_Equipment\\_List\\_8-4-21\\_731854\\_7.pdf](https://www.michigan.gov/documents/mde/Pre-Approved_Food_Service_Equipment_List_8-4-21_731854_7.pdf)