

School Meals Program School Lunch Year End Report (SLYER) Instructions School Year 2020-2021

Final Submission Due Date: **October 22, 2021**

THE YEAR END REPORT MUST BE SUBMITTED ONLINE:

[Michigan Nutrition Data \(MiND\) System¹](#)

SAVE A PDF COPY OF THE COMPLETED REPORT FOR YOUR FILES

Direct questions regarding this report to:

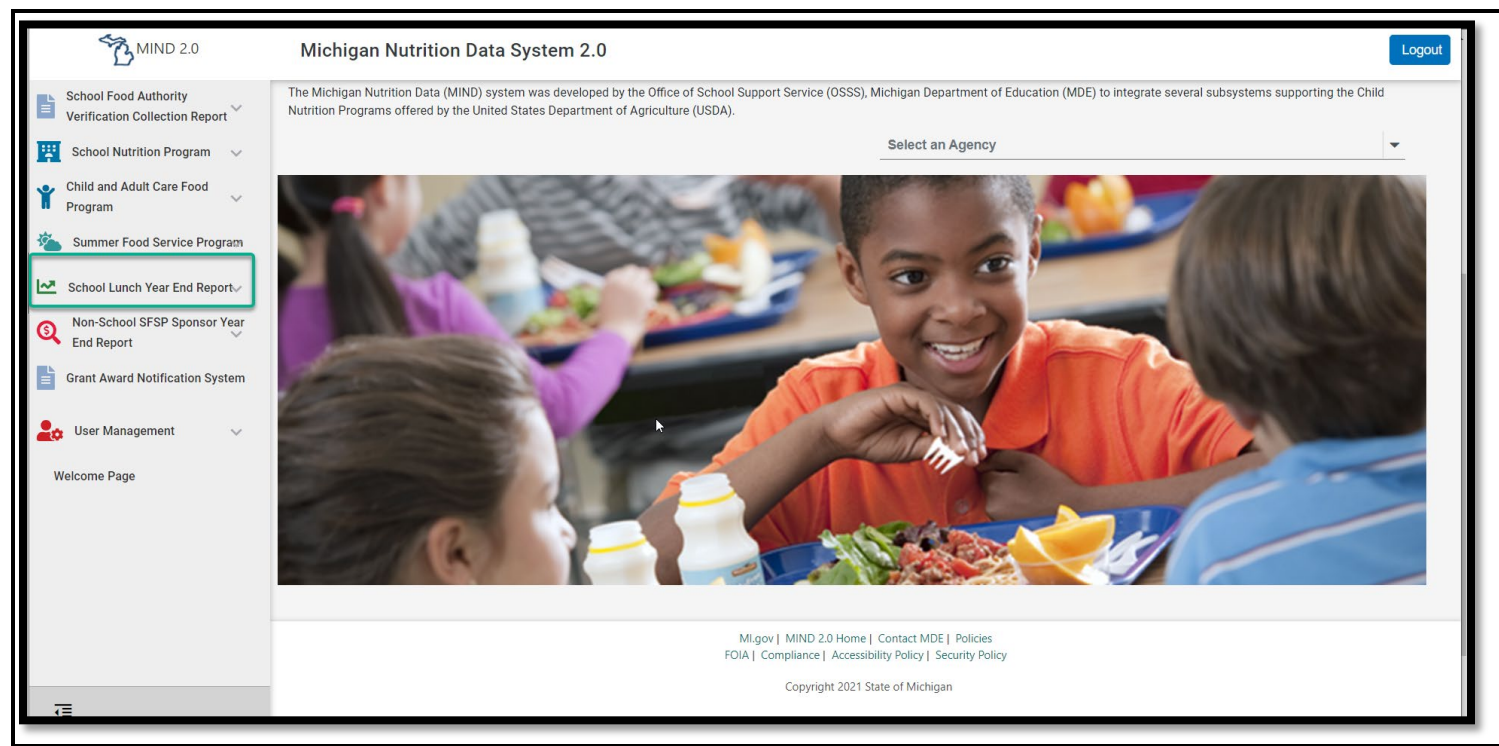
Fiscal Monitoring Unit 517-241-5380, MDE-Fiscal@Michigan.gov

School Lunch Year End Report

The Year End Report can be accessed via the Michigan Nutrition Data (MiND) System 2.0:

[Michigan Nutrition Data \(MiND\) Systemⁱⁱ](#)

Note: The SLYER can be accessed in MiND 2.0 by logging in to your MiLogin for Third Party account. If you need help setting up a MiLogin, follow the [Creating a MiLogin for Third Party Accountⁱⁱⁱ](#) to link your existing account. Additional information can be found on the Michigan Department of Education (MDE) [website^{iv}](#).




Note: The SLYER Program will time out due to inactivity after 20 minutes. Be sure to periodically save your data.

After logging in on the MiND Home Page, scroll down and click on School Lunch Year End Report (SLYER).



Main Menu

[Home](#)
[MDE Home](#)
[Contact MDE](#)
[Mi.gov](#)


Michigan Nutrition Data System
Michigan Department of Education

School Lunch Year End Report

[Main Menu](#)

MIND
SLYER
Admin Options
Admin Report
User Management
Help
Logoff

MIND / SLYER

Sponsor: [Select](#)
School Year: [Set](#)

Name: **Berrien County Juvenile Center**
[Start New School Year](#)

CONTACT INFORMATION

Contact Name:
Contact Title:
Contact Email:
Contact Phone:

GEMS/MARS GENERAL LEDGER

In order to complete the Year End Report, sponsors are required to upload a General Ledger as support documentation. The link will open in a new tab.
[Upload General Ledger](#)

Status: **Report Initiated**
[printable view](#)

REVENUE WORKSHEET

Non-profit School Food Service Account Total Revenue

1. School Meals Revenue from Paid and Reduced meals served: ?	<input type="text"/>
2. Federal Revenue from Claim Reimbursement: ?	<input type="text" value="37077"/>
3. Student Ala Carte: ?	<input type="text"/>
4. Adult Sales: ?	<input type="text"/>
5. Catering: ?	<input type="text"/>
6. Other Revenue: ?	<input type="text"/>
7. Fund Modifications (+ or -): ?	<input type="text"/>
8. Total Revenue (sum of lines 1 through 7) ?	<input type="text"/>

EXPENDITURE WORKSHEET

Non-profit School Food Service Account Total Costs

1. Salaries (Food Service Related) ?	<input type="text"/>
2. Employee Benefits ?	<input type="text"/>
3. Purchased Services ?	<input type="text"/>
4. Transportation Supplies ?	<input type="text"/>
5. Supplies and Other Materials ?	<input type="text"/>
6. SUBTOTAL ?	<input type="text"/>
7. Indirect Cost ?	<input type="text"/>
8. Food Cost ?	<input type="text"/>
9. Total Cost Sum (sum of lines 6 through 8) ?	<input type="text"/>

BALANCE SHEET

1. Beginning Balance (balance from last year's audit report) ?	<input type="text" value="0"/>
2. School Year Revenue (line 1 plus Revenue Worksheet Line 8) ?	<input type="text"/>
3. School Year Expenditure (Expenditure Worksheet Line 9) ?	<input type="text" value="0"/>
4. Capital Outlay: ?	<input type="text"/>
5. Total Expenditure (line 3 plus line 4) ?	<input type="text"/>
6. Ending Balance (line 2 minus line 5) ?	<input type="text"/>
7. Allowable Fund Balance ?	<input type="text"/>
8. Excess Fund Balance ?	<input type="text" value="N/A"/>

CONFIRM EMAIL ADDRESS [?](#)

Email	<input type="text"/>
Re-confirm Email	<input type="text"/>

Click Save Button After Entering or Amending Above Data

I certify that the above information entered is true and correct.

[Save](#)
[Certify](#)

Revenue Worksheet

Enter revenue data, by category, into the Non-profit School Food Service Account (NSFSA) Revenue Worksheet. Round all figures to the nearest whole dollar. Do not use commas.

REVENUE WORKSHEET	
Non-profit School Food Service Account Total Revenue	
1. School Meals Revenue from Paid and Reduced meals served:	<input type="text"/>
2. Federal Revenue from Claim Reimbursement:	7768
3. Student Ala Carte:	<input type="text"/>
4. Adult Sales:	<input type="text"/>
5. Catering:	<input type="text"/>
6. Other Revenue:	<input type="text"/>
7. Fund Modifications (+ or -):	<input type="text"/>
8. Total Revenue (sum of lines 1 through 7)	<input type="text"/>

Line 1: School Meals Revenue from Paid and Reduced Meals Served

Enter the school meals program revenue received from student payments for paid and reduced-price meals including afterschool snacks, if applicable.

Line 2: Federal Revenue from Claim Reimbursement

Line 2 will be calculated and prepopulated by MDE. The prepopulated revenue amount represents all Federal Revenue paid to sponsors for meal claims for SY 2020-2021, July 1, 2020, through June 30, 2021.

Line 3: Student Ala Carte

Enter all revenue for student ala carte sales that are **NOT** from USDA reimbursable meals. Examples include student ala carte, extra entrees and/or second meals sold to students, and milk sales to students.

Revenue Worksheet Continued

Line 4: Adult Sales

Enter all revenue for adult meals and adult ala carte sales.

Line 5: Catering

Enter all revenue for catering activities provided by your food service program.

Line 6: Other Revenue

Enter all other revenue that is **NOT** from USDA reimbursable meals or from non-program sales (Ala Carte, Adult, or Catering).

Line 7: Fund Modifications (+ or -)

Enter fund modifications. Fund modifications include the amount of money added to or taken from the food service account. The fund modification line is **only** to be used to report the amount of net change that has occurred to the food service account. Because the Non-profit School Food Service Account (NSFSA) is a restricted account, transfers out of the food service account are only allowed for the recovery of indirect costs. Indirect costs should be reported in the Expenditure Worksheet section and not as a fund modification.

If money is transferred from the General Fund to the NSFSA as a loan, this is considered an advance that can be paid back to the General Fund. The transaction must be recorded as a Due To/Due From entry. Otherwise, the transfer is considered a gift that cannot be paid back to the General Fund. Documentation for fund modification(s) must be maintained and reviewed at the next scheduled Resource Management Review.



Note: Use the Other Revenue or Fund Modification to report amounts transferred to the food service account to cover operating expenditures. For example, if operating a juvenile center, where the expenditures outweigh the food service claim reimbursement revenue, the amount of revenue provided by the other revenue sources (i.e., DHHS, or other non-food service funding) should be recorded on the Other Revenue or Fund Modification line.

Line 8: Total Revenue

The sum of Lines 1 through 7 will be prepopulated by MDE into Line 8.

Expenditure Worksheet

Enter expenditure data, by category, into the Non-profit School Food Service Account (NSFSA) Expenditure Worksheet. Round all figures to the nearest whole dollar. Do not use commas.

EXPENDITURE WORKSHEET	
Non-profit School Food Service Account Total Costs	
1. Salaries (Food Service Related)	<input type="text"/>
2. Employee Benefits	<input type="text"/>
3. Purchased Services	<input type="text"/>
4. Transportation Supplies	<input type="text"/>
5. Supplies and Other Materials	<input type="text"/>
6. SUBTOTAL	<input type="text"/>
7. Indirect Cost	<input type="text"/>
8. Food Cost	<input type="text"/>
9. Total Cost Sum (sum of lines 6 through 8)	<input type="text"/>

Line 1: Salaries (Food Service Related)

Enter salaries earned by staff directly involved with the food service program.

Line 2: Employee Benefits

Enter benefit costs, including taxes paid by employer, for staff directly involved with the food service program.

Line 3: Purchased Services

Enter costs for services provided by outside sources. Examples include payments to a Vended School Meals Company, a Food Service Management Company contract or trash services. A Non-Public School or Residential Child Care Institutions (RCCI) may choose to either bill directly for business office, maintenance and operations, and other central office expenditures with proper adequate supporting documentation to substantiate the exact cost within the School Meals Program; **OR** for those entities that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10 percent of modified total direct costs to capture indirect costs in Line 7.

Expenditure Worksheet Continued

Line 4: Transportation Supplies

Enter costs of operating a vehicle used exclusively by the School Meals Program for transporting meals and food. Typical costs may include gas, oil, tires, and repairs.

Line 5: Supplies and Other Materials

Enter 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.

Line 6: Subtotal

The sum of Lines 1-5 will be calculated and populated automatically by MDE into Line 6.

Line 7: Indirect Cost

Enter the amount charged to the School Meals Program for the recovery of indirect costs. Entities that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10 percent of modified total direct costs. Recovery of Indirect Cost is optional and is a local decision.

**** The indirect cost charged to a food service fund must also be recorded in the general ledger as part of the year end process. If indirect costs were calculated and recorded in the general ledger at year end, record it on the SLYER.**

Line 8: Food Cost

Enter the cost of food purchased, adjusted for rebates and credits, rather than the cost of food used. The cost of food purchased is to be charged to the School Meals Program during the period in which it is paid for.

Line 9: Total Cost

The sum of Lines 6, 7, and 8 will be prepopulated by MDE into Line 9.



Report revenue amounts that are equal to or greater than expenditure amounts.

The Other Revenue or Fund Modification line in the Revenue section of the SLYER should be used to report additional revenues received.

Sponsors must not submit the SLYER report with a negative fund balance.

Balance Sheet

The Beginning Balance will automatically populate from the previous school year's Ending Balance. Enter data into Balance Sheet. Round all figures to the nearest whole dollar. Do not use commas. Please note that the SLYER Program will time out due to inactivity after 20 minutes. Be sure to periodically save your data.

BALANCE SHEET	
1. Beginning Balance (balance from last year's audit report)	<input type="text" value="0"/>
2. School Year Revenue (line 1 plus Revenue Worksheet Line 8)	<input type="text"/>
3. School Year Expenditure (Expenditure Worksheet Line 9)	<input type="text" value="0"/>
4. Capital Outlay:	<input type="text"/>
5. Total Expenditure (line 3 plus line 4)	<input type="text"/>
6. Ending Balance (line 2 minus line 5)	<input type="text"/>
7. Allowable Fund Balance	<input type="text"/>
8. Excess Fund Balance	<input type="text" value="N/A"/>

Line 1: Beginning Balance

This beginning balance amount will prepopulate from the prior year's reported SLYER ending fund balance. If this amount is incorrect, please contact MDE.

Line 2: School Year Revenue

Line 2 will be calculated and prepopulated by MDE (Balance Sheet, Line 1 plus Revenue Worksheet, Line 8).

Line 3: School Year Expenditure

Line 3 will be calculated and prepopulated by MDE (Expenditure Worksheet, Line 9).

Balance Sheet Continued

Line 4: Capital Outlay

Enter the value of equipment purchased having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-public school for financial statement purposes, or \$5,000.

Line 5: Total Expenditure

Line 5 will be calculated and prepopulated by MDE (Line 3 plus Line 4).

Line 6: Ending Balance

Line 6 will be calculated and prepopulated by MDE (Line 2 minus Line 5).

Line 7: Allowable Fund Balance

Line 7 will be calculated and prepopulated by MDE.

This amount reflects the allowable net cash resources which is equal to 3 months average expenditures. (Total Cost Sum from Expenditure Worksheet Line 9 divided by 3)

Line 8: Excess Fund Balance

Line 8 will be calculated and prepopulated by MDE (if applicable) (Line 6 minus Line 7).

This amount reflects an ending fund balance more than the allowable net cash resources limit. (Ending Balance less Allowable Fund Balance)

This will populate as N/A if an excess fund balance does not occur.


General Ledger Upload

To complete the Year End Report, sponsors are required to upload a general ledger as supporting documentation. Please provide the DETAILED general ledger of all revenues and expenditures for the Non-Profit School Food Service Account (NSFSA) for the school year. This should include all transactions to and from the food service fund from July 1, 2020, through June 30, 2021. The general ledger should reconcile to the School Lunch Year End Report (SLYER).

Select the Upload General Ledger link.

GEMS/MARS GENERAL LEDGER
<p>In order to complete the Year End Report, sponsors are required to upload a General Ledger as support documentation. The link will open in a new tab.</p> <p>Upload General Ledger</p>

The link will open the upload window.



SFA-General Ledger Upload

Michigan Department of Education

At the bottom of the page, you can save your progress and return later or submit when finished.

Overview Information

General Ledger for Fiscal Year 2020 A General ledger is a collection of accounts for accounting data such as accounts payable, accounts receivable, cash management, fixed assets, purchasing and projects. The general ledger is the backbone of any accounting system which holds financial and non-financial data for an organization. The general ledger should include the date, description and balance or total amount for each account. It is usually divided into at least seven main categories: assets, liabilities, owner's equity, revenue, expenses, gains and losses. Assets may include cash, accounts receivable, inventory, investments, land, and equipment. Liabilities may include accounts payable, accrued expenses payable, and customer deposits. Please provide the DETAILED general ledger of all revenues and expenditures for the Non Profit School Food Service Account (NSFSA) in Fiscal Year 2020. This should include transactions to and from the food service fund. The general ledger should reconcile to the School Lunch Year End Report (SLYER).

Agreement Number

required

Sponsor Name

required


Email Address:

required

GL Upload

Upload your file(s) here:
[Download Files](#)

Drop files here or click to upload




File Name	File Size
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Cancel Submit Download All

Enter Agreement Number

Enter Sponsor Name

Enter Email Address

Drag and drop the files in the file panel or select the upload icon  to upload the file.

Confirm Email Address

CONFIRM EMAIL ADDRESS

Email	<input style="width: 95%;" type="text"/>
Re-confirm Email	<input style="width: 95%;" type="text"/>

Enter email address and re-confirm the email address.

Save and Certify the School Lunch Year End Report

Click Save Button After Entering or Amending Above Data
I certify that the above information entered is true and correct.

Save

Certify

After completing the Year End Report, click on the “Save” button. Check for any errors that will need correcting. Errors will show up under the contact information section. Verify the reported information is correct and reconciles to the year-end detailed general ledger and financial statements. Once the information is verified, click on the “Certify” button. This will transmit the Year End Report information to MDE. Print and save a PDF copy of the School Lunch Year End Report (SLYER) for your records.

MDE will review the SLYER submission and email any questions.

For questions regarding the SLYER, please contact the Fiscal Monitoring Team at 517-241-5380 or MDE-Fiscal@michigan.gov.

ⁱ <https://milogintp.michigan.gov/eai/tplogin/authenticate?URL=/>

ⁱⁱ <https://milogintp.michigan.gov/eai/tplogin/authenticate?URL=/>

ⁱⁱⁱ https://www.michigan.gov/documents/mde/External_Linking_MILogin_and_MEIS_716177_7.pdf

^{iv} https://www.michigan.gov/mde/0,4615,7-140-66254_50144-550987--,00.html