



Office of Nutrition Services

Comparison of Food Service State Supplemental Monies 30d and 31k  
School Year (SY) 2023-2024

Michigan School Meals (30d state funding)  
Student Meal Debt

31k Student Meal Debt Forgiveness Grant

Participation	Required for opting in	Optional grant application
<b>Student Meal Debt Applicable</b>	All negative balances for current/active/enrolled students as well as inactive students	Funding is only eligible for negative balances for current/active/enrolled students. Bad debt for inactive students is not eligible for this grant.
<b>What Must be Written off</b>	Negative balances on the books as of June 30, 2023	Negative balances on the books as of June 30, 2023
<b>Recording of Journal Entries</b>	Journal entries may be completed anytime 6/30/2023-present	Journal entries may be completed anytime 6/30/2023-present
<b>Recommended Journal Entries/Accounting Transactions</b>	Debit General Fund – Miscellaneous Expenditures (negative balance expense) Credit General Fund – Cash Debit Food Service Fund – Cash Credit Food Service Fund – Accounts Receivable	Debit General Fund – Miscellaneous Expenditures (negative balance expense) Credit General Fund – Cash Debit Food Service Fund – Cash Credit Food Service Fund – Accounts Receivable
<b>Funding Source</b>	General Fund Donations Any non-federal funding source outside of the Food Service Fund	General Fund Note: Balances paid off from donations or angel funds are not eligible for a Forgiveness Grant
<b>Documentation Needed</b>	1) Total of Student Meal Debt 2) Write off Transactions 3) Point of Service (POS) Report Summary for the total of student meal debt ( <b>exclude student names</b> )	1) Total of Student Meal Debt 2) Write off Transactions 3) Point of Service (POS) Report Summary for the total of current student meal debt only ( <b>exclude student names</b> ) 4) Meal charge policy that prevents lunch shaming
<b>Application Deadline</b>	Complete by the time you opt into Michigan School Meals in the 2024 Coordinated Application	First Round Application: Due October 1, 2023 Second Round Application: Due February 28, 2024
<b>Means of Application</b>	NexSys 2024 Coordinated Application	Grant Electronic Monitoring System / Michigan Administrative Review System (GEMS/MARS)
<b>Other Notes</b>	Necessary for participating in the Michigan School Meals program (30d state funding)	Includes lunch shaming meal charge policy requirements to qualify  <b><i>Previous 31k grant awardees from SY2020/2021 are eligible to apply for Round 2</i></b>

**Questions**

Please contact the Fiscal and Administrative Services Fiscal Monitoring Team at:  
Email: [MDE-Fiscal@Michigan.gov](mailto:MDE-Fiscal@Michigan.gov) or Phone: 517-241-5380

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