



Office of Nutrition Services

Accounting/Coding for Michigan School Meals (30d state funding)

Federal reimbursement and state funding must be accounted for separately by grant code within Food Service Fund 25. Use function and suffix codes to record the State portion of the funding for your records making sure they align with the [Public-School Accounting Manual](#)¹.

All expenditures specific to providing School Breakfast Program (SBP) and National School Lunch Program (NSLP) meals should be broken down between the grant codes below, as applicable:

- School Breakfast Program (850x)
- National School Lunch Program (851X)
- State Supplemental Breakfast 31f (311)
- State Supplemental Lunch 31d (310)
- Michigan School Meals Breakfast 30d (264)
- Michigan School Meals Lunch 30d (265)
- At-Risk 31a (306)
- 10 Cents a Meal for Michigan's Kids and Farms 31j (373)

The Michigan Department of Education (MDE) recommends coding expenditures to match the total amount of revenue received for each state grant code above. The remainder of costs associated with the SBP and NSLP should be coded to their federal grant codes.

- These expenditures will show up in the Breakfast and Lunch columns of the Financial Information Database (FID) School Meals Report
- Meal counts will pull into the FID 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. See the [State School Aid Act- Sections 31a, 31d, and 31f - \(Admin Memo #5 SY22\)](#)²

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 as well. Coding information can be found in the [School Nutrition Program Coding SY24-25](#)³, which provides accounting/coding for Child Nutrition Programs within Food Service Fund 25 for the new school year. Historical coding information is included on other tabs.

¹ <https://www.michigan.gov/mde/services/financial-management/state-aid/publications/michigan-public-school-accounting-manual>

² <https://www.michigan.gov/mde/-/media/Project/Websites/mde/ohns/Fiscal/2022-Memo--State-School-Aid-Act--Sections-31a-31d-and-31f.pdf?rev=b3ba3f2d26414d17b95352cc8f1a2eb3&hash=71F38DAF5B8055B72C99569CB10CDB6E>

³ <https://www.michigan.gov/mde/-/media/Project/Websites/mde/ohns/Fiscal/Food-Service-Fund-Grant-Coding-SY-24-25.xlsx?rev=1a6aa05f3cea410895bb227c3bab6189&hash=BE767E6F60CABB2D7D681412679A5A0E>

Food service function code is 297. Resource information on grant codes and accounting for Food Service Fund 25 can be found in the Michigan [Public School Accounting Manual Appendix-Definitions for Accounting Codes](#)⁴.

For questions, please email MDE-Fiscal@Michigan.gov or call 517-241-5380.

⁴ <https://www.michigan.gov/-/media/Project/Websites/mde/Year/2021/09/16/appendix.pdf?rev=0ee7b721fb244e1aa33ce84b3c6dc00f>