

Child Nutrition Program Year End Report

Instructions

Fiscal Year 2023

Due Date: November 15, 2023

THE YEAR END REPORT MUST BE SUBMITTED ONLINE: [Michigan Nutrition Data \(MIND\) System](#)ⁱ
SAVE A PDF COPY OF THE COMPLETED REPORT FOR YOUR FILES

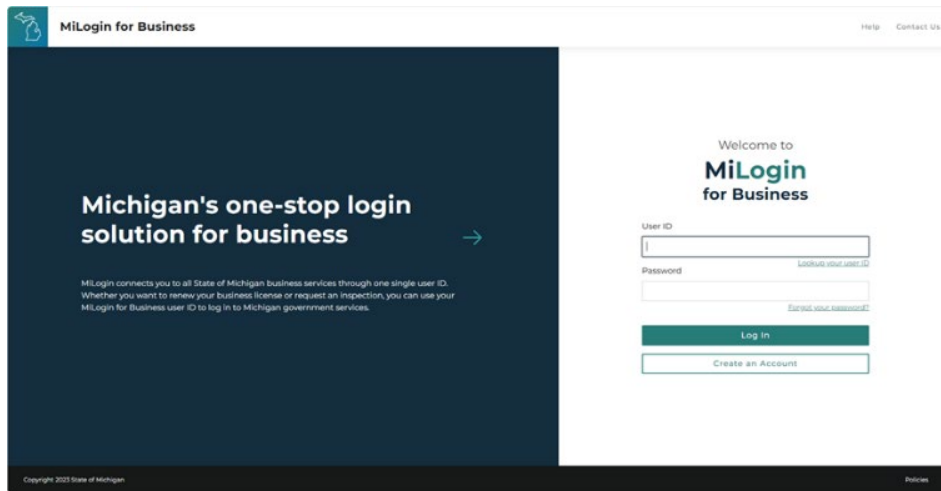
Direct questions regarding this report to:

The Fiscal Monitoring Team: MDE-Fiscal@michigan.gov 517-241-5380

Steps to complete the Child Nutrition Program Year End Report (CNP-YER)

The CNP-YER, formerly called the School Lunch Year End Report or the Non-School Sponsor Summer Food Service Program (SFSP) Sponsor Year End Report, can be completed through the Michigan Nutrition Data (MIND) System 2.0 by logging in to your MILogin for Third Party account.

COMING SOON: MILogin for Third Party will be changing its name to MILogin for Business. Your MILogin home page will have a completely new look and feel. This change is expected take place before the end of the year and will enhance the user experience. We will pass along any updates as we receive them.

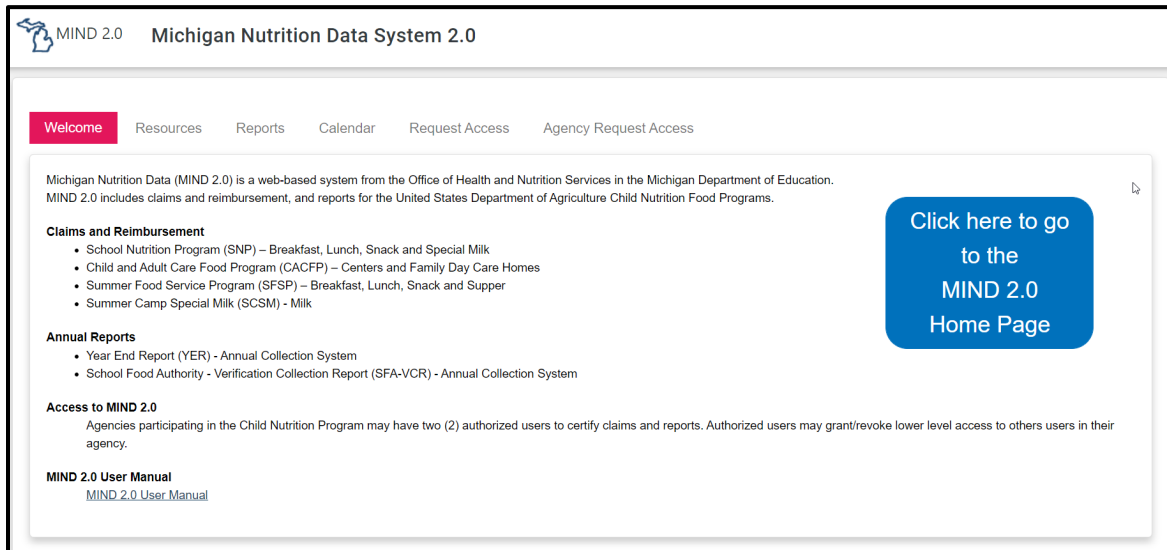


Note: If you need help setting up a MILogin, follow the [Creating a MILogin for Third Party Accountⁱⁱ](#) to link your existing account. Additional information can be found our [websiteⁱⁱⁱ](#).

Step 1. Log into MIND 2.0

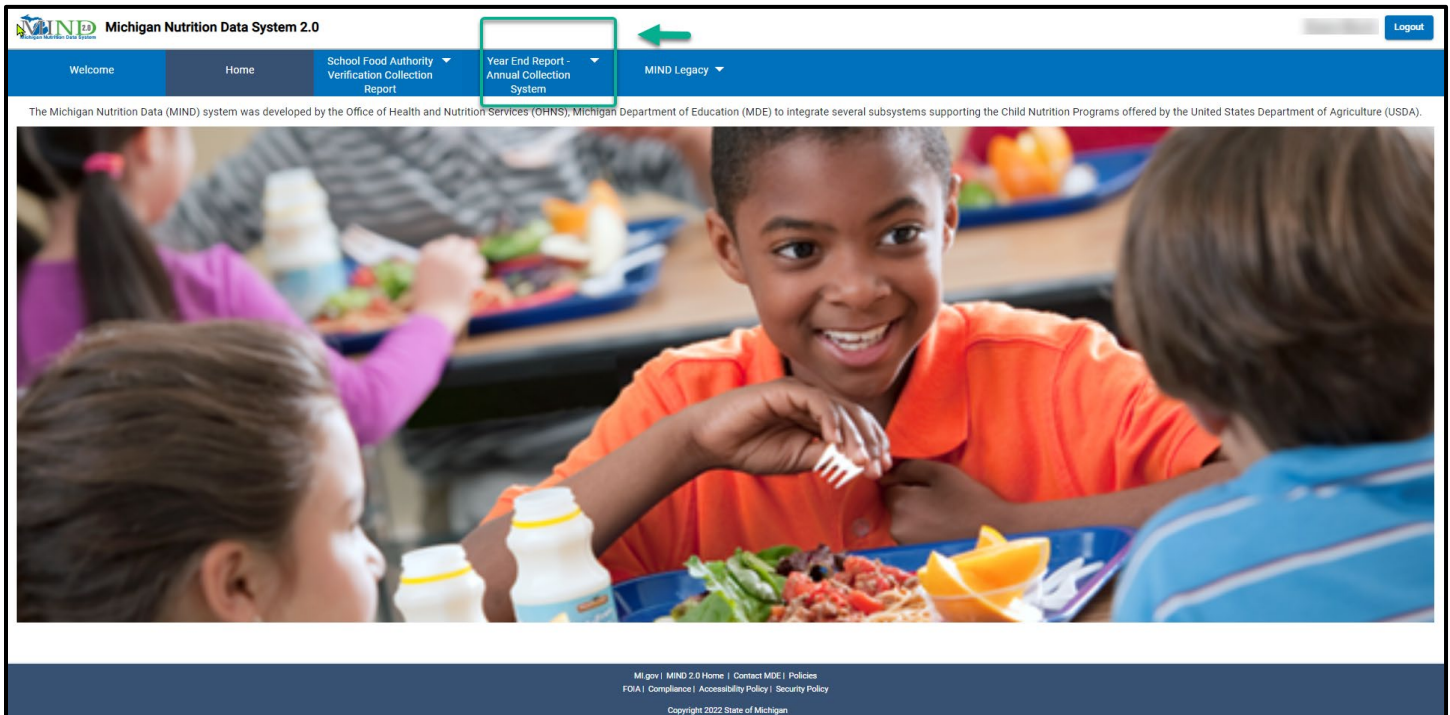
MIND Welcome Page

1. Click on “Click here to go to the MIND 2.0 Home Page”
 - a. If you do not see this application, you do not have authorization and need to complete a [Security Access Form](#)^{iv} to be granted access.

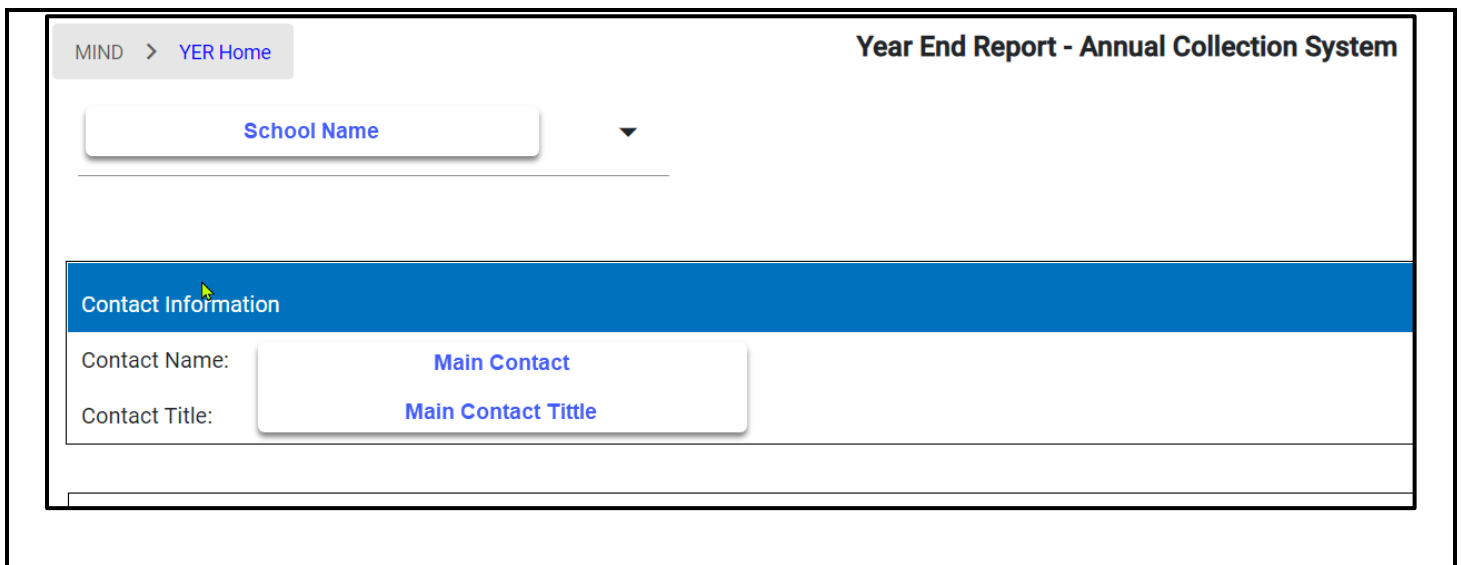



- b. After logging in on the MIND Home Page, users have access to Resources, Reports, Calendar, and Request Access. Visit the MIND [user manual](#)^v for an additional resource about these pages.

2. Select the Year End Report Annual Collection System



3. Sponsor Information Section will be prefilled by the Michigan Department of Education (MDE) from NexSys with your Sponsor Name and Contact information.



 **Note:** YER Information, Status and Errors can be found at the top of the page of the CNP-YER report.

Contact Information
Contact Name: ([redacted])
Contact Title: PRINCIPAL
Information: <ul style="list-style-type: none"> • Status: Error • Last Modified: [redacted] • Last Certified: [redacted] • Last Reviewed: [redacted]
Correct the following errors: <ul style="list-style-type: none"> • General Ledger: General Ledger has to be uploaded • Confirm Email Address: Enter a valid email address

Step 2. Enter Revenue Worksheet Information

Enter revenue data, by category, for the Non-profit Food Service Account (NFSA) into the Revenue Worksheet. Be sure to periodically save your data.

Revenue Worksheet	
Non-profit Food Service Account Total Revenue	
1. Revenue from Student Meal Payments : ⓘ	\$0.00
2. Federal Revenue from SNP Claim Reimbursement : ⓘ	\$404,985.11
3. Federal Revenue from CACFP Claim Reimbursement : ⓘ	\$0.00
4. Federal Revenue from SFSP Claim Reimbursement : ⓘ	\$0.00
5. Student A La Carte : ⓘ	\$0.00
6. Adult Sales : ⓘ	\$0.00
7. Additional Federal Revenue ⓘ	\$0.00
8. Catering : ⓘ	\$0.00
9. Other Revenue : ⓘ	\$0.00
10. Fund Modifications (+ or -) : ⓘ	\$0.00
11. Total Revenue (sum of lines 1 through 10) : ⓘ	\$404,985.11

Line 1. Revenue from Meal Payments

Enter the meals program revenue received from student/child payments for paid and reduced-price meals. (Pricing program, portion of Child and Adult Care Food Program (CACFP) tuition payments for meals, etc.)

Line 2. Federal Revenue from National School Lunch Program (NSLP) Claim Reimbursement

The amount will be calculated and prepopulated by MDE if your sponsor participated in NSLP.

Line 3. Federal Revenue from Child and Adult Care Food Program (CACFP) Claim Reimbursement

The amount will be calculated and prepopulated by MDE if your sponsor participated in CACFP.

Line 4. Federal Revenue from Summer Food Service Program (SFSP) Claim Reimbursement

The amount will be calculated and prepopulated by MDE if your sponsor participated in SFSP.

Line 5. Student Ala Carte

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

Line 6. Adult Sales

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

Line 7. Additional Federal Revenue

Enter all other revenue from federal sources that is NOT from USDA reimbursable meals or from non-program sales (ala carte, adult, or catering).

Line 8. Catering

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

Line 9. Other Revenue

Enter all other revenue that is NOT from USDA reimbursable meals or from non-program sales (ala carte, adult, or catering). Include grant funds or donations revenue if used to offset a SFSP or CACFP program loss.

Note: Report Supply Chain Assistance funding and Emergency Operating funding in the Other Revenue here on line 7.

Line 10. Fund Modifications (+ or -)

Enter fund modifications. Fund modifications include the amount of money added to or taken from the Non-profit Food Service Account. The fund modification line is **only** to be used to report the amount of net change that has occurred to the NFSA. Because the NFSA is a restricted account, transfers out of the NFSA 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, or another Non-Federal Funding Source to the NFSA 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.

Fund Modification amounts entered on the YER must be recorded in the general ledger records.



Note: Use the Fund Modification to report amounts transferred to the food service account to cover operating expenditures. For example, if you operate 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., Michigan Department of Health and Human Services (MDHHS), or other non-food service funding) should be recorded on the Fund Modification line.

Line 11. Total Revenue

The Total Revenue from lines 1 through 10 will be prepopulated by MDE into Line 11.

Step 3. Enter Expenditure Worksheet Information

Expenditure Worksheet

Enter expenditure data, by category, into the Non-profit Food Service Account (NFSA) Expenditure Worksheet. If you participate in multiple Child Nutrition Programs such as NSLP, School Breakfast Program (SBP), SFSP and CACFP, include amounts for all programs that apply. Please note the CNP-YER may time out due to inactivity after 20 minutes. Be sure to periodically save your data.

Expenditure Worksheet	
Non-profit Food Service Account Total Costs	
1.Salaries (Food Service Related) : i	\$0.00
2.Employee Benefits : i	\$0.00
3.Purchased Services : i	\$0.00
4.Transportation Supplies : i	\$0.00
5.Supplies and Other Materials : i	\$0.00
6.SUBTOTAL : i	\$0.00
7.Indirect Cost : i	\$0.00
8.Food Cost : i	\$0.00
9.Total Expenditures (sum of lines 6 through 8) : i	\$0.00

Line 1: Salaries- Food Service Related

Enter total salaries earned by staff directly involved with the Child Nutrition Programs (NSLP, SBP, SFSP, and/or CACFP).

Line 2: Employee Benefits

Enter benefit costs, including taxes paid by employer, for staff directly involved with the Child Nutrition Programs.

Line 3: Purchased Services

Enter costs for services provided by outside sources Examples include payments to a Vended meals Company, a Food Service Management Company contract, or trash service.

Line 4: Transportation Supplies

Enter costs of operating a vehicle used exclusively by the Child Nutrition Programs 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 for Child Nutrition Programs. 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 inserted automatically by MDE into Line 6.

Line 7: Indirect Cost

Enter the amount charged to Child Nutrition Programs 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. MDE created a template that may be used to help calculate or verify the Indirect Costs Allowable Amount that may be taken. The [MDE Indirect Cost Calculations Template^{vi}](#) can be found on our [website^{vii}](#).



The indirect cost charged to the NFSA must also be recorded in the general ledger as part of the year end process. If indirect cost were calculated and recorded in the general ledger at year end record it on the CNP-YER.

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 for food purchased in all your Child Nutrition Programs.

Line 9: Total Cost

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



Sponsors must not submit the CNP-YER report with a negative fund balance. Use Other Revenue or Fund Modification line in the Revenue Section of the CNP-YER to report additional revenues received.

Balance Sheet

The Beginning Balance will automatically populate from your previous years' Ending Balance, if available. Enter data into Balance Sheet.

Balance Sheet	
1.Beginning Balance (balance from last year's audit report) :	\$0.00
1.a.Adjusted Beginning Balance :	\$0.00
1.b.Provide Comment :	
2.Year End Revenue Total (line 1 Beginning Balance plus Revenue Worksheet line 11 Total Revenue) :	\$404,985.11
3.Year End Expenditure Total (Expenditure Worksheet line 9) :	\$0.00
4.Capital Outlay :	\$0.00
5.Total Expenditures (line 3 plus line 4) :	\$0.00
6.Ending Fund Balance (line 2 minus line 5) :	\$404,985.11
7.Number of Months Claimed :	11
8.Allowable Fund Balance :	\$0.00
9.Excess Fund Balance :	\$404,985.11

Line 1: Beginning Balance

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

Line 1a: Adjusted Beginning Balance

The Beginning Balance amount can be adjusted by MDE if necessary.

Line 2: Fiscal Year Revenue

Line 2 will be calculated and prepopulated by MDE. (Beginning Balance 1a, **OR** Adjusted Beginning Balance, plus Box 11 from Revenue Worksheet.)

Line 3: Fiscal Year Expenditure

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

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 sponsor 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). The total cannot be a negative amount.

Line 7: Number of Months Claimed

Line 7 will be prepopulated by MDE based on the number of months you participated in Child Nutrition Programs (NSLP, SBP, SFSP, and/or CACFP).

Line 8: Allowable Fund Balance

Line 8 will be calculated and prepopulated by MDE. This amount reflects the allowable net cash resources, which is equal to 1-month average expenditures for sponsors only participating in SFSP, and 3 months average expenditures for sponsors participating in other Child Nutrition Programs. (Total Cost Sum from Expenditure Worksheet Line 9 divided by 1 month or 3 months) **Divided by 9 months, multiplied by 3.**

Line 9: Excess Fund Balance


Line 9 will be calculated and prepopulated by MDE, if applicable (Line 6 minus Line 8). This amount reflects an ending fund balances 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. To learn more about Excess Fund Balance, visit the [Excess Fund Balance^{viii}](#) website.

4. General Ledger Upload

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 should include the date, description, and balance or, total amount for each account. It is usually divided into categories: assets, liabilities, revenue, expenses, gains, and losses. Assets may include cash, accounts receivable, inventory, investments, and equipment. Liabilities may include accounts payable, accrued expenses payable, and customer deposits.

To complete the CNP-YER, sponsors are required to upload a general ledger as supporting documentation. Provide the **DETAILED** general ledger of all revenues and expenditures for the Non-profit Food Service Account for the fiscal year. This should include all transactions to and from the food service account for all the Child Nutrition Programs your sponsor operates. The general ledger should reconcile to the CNP-YER.




Select  and select files to upload, drag and drop, or select the upload button to upload the general ledger files.


General Ledger

Description:

File Upload:


 Select files to upload

Row Number	FileName	Size

Row Number	Document Name	Comment	Uploaded Date	Uploaded By	Certified Date	Certified By	Action
1}	SY20222 GL.xls	GL doc	8/31/22, 11:25 AM				

5. Confirm Email Address

Enter and confirm your email address.


Confirm Email Address i

Email *

Confirm email *

6. Save and Certify the Child Nutrition Program Year End Report

1. After completing the CNP-YER, click the “Save” button. Verify the information is correct and reconciles to your year-end detailed general ledger and financial statements.

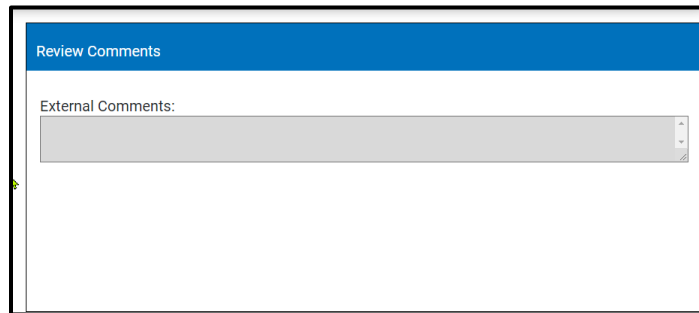


Check for any errors that need correcting.
Errors will show up under the contact information section at the top of the page.

2. Once the information is verified, click the “Certify” button. This will submit the CNP-YER information to MDE. Print and save a PDF copy for your records. **A level 3 agency user must certify the report.**

7. Review Comment Section

MDE may use this section to communicate actions required or other important information and updates needed to complete our review of the CNP-YER. MDE may contact you with questions.



Still Have Questions?

For questions regarding the CNP-YER 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://www.michigan.gov/documents/mde/External_Linking_MILogin_and_MEIS_716177_7.pdf

ⁱⁱⁱ https://www.michigan.gov/mde/0,4615,7-140-66254_50144-550987--,00.html

^{iv} https://www.michigan.gov/documents/MEGS-Security-Agreement_85716_7.pdf

^v https://www.michigan.gov/mde/-/media/Project/Websites/mde/Food-and-Nutrition-Programs/Child-Nutrition-Program-System-Help-Documents/MIND-20-System-User-Manual_.pdf?rev=c536ab1f711d4b5d90d6a2a3d2808dad&hash=DAAAF3B6628B2D02C485FFCB5765A20E

^{vi} https://www.michigan.gov/mde/-/media/Project/Websites/mde/Year/2021/06/15/MDE_Indirect_Cost_Calculations_Template.xlsx?rev=71eb942c08aa48eb9ee9e877d09a46d5&hash=90F09CFA0116F7E595CC168847CD8685

^{vii} <https://www.michigan.gov/mde/services/food/fiscal-admin/topics/resource-management>

^{viii} <https://www.michigan.gov/mde/services/food/fiscal-admin/topics/equipment-and-excess-fund-balance>