

Office of Health and Nutrition Services
Michigan School Meals Program (30d state funding)
Student Meal Debt Write Off Information
School Year 2023-2024

One of the requirements for districts to participate in the new Michigan School Meals program (30d state funding) is that all student meal debt must be forgiven. Below are more details about the requirement.

Participation: Necessary when opting into the new Michigan School Meals program (30d state funding)

Student Meal Debt Applicable: All negative balances for current/active/enrolled students, as well as inactive students

What Must be Written off: Include all negative balances on the books as of June 30, 2023

Recording of Journal Entries/Accounting Transactions: Journal entries may be completed anytime from 6/30/2023-present

Recommended Journal Entries/Accounting Transactions:

Journal Entry #1	Debit General Fund 11– Miscellaneous Expenditures (negative balance expense) Credit General Fund 11 – Cash
Journal Entry #2	Debit Food Service Fund 25 – Cash Credit Food Service Fund 25 – Accounts Receivable

Funding Source:

- General Fund 11
- Donations
- Or any non-federal funding source outside of the Food Service Fund 25

Documentation Needed: Submit the following in the 2024 Coordinated Application for opting into the Michigan School Meals program (30d state funding):

- 1) Total of Negative Balances
- 2) Write off Transactions
- 3) Point of Service (POS) Report documenting the total of student meal debt. This should be an account balance summary report, and not a detailed report of meal debt by student. Please do not include student names or other individual identifying information.

Deadline: Complete by the time you opt into Michigan School Meals in the 2024 Coordinated Application

Questions:

Please contact the Fiscal and Administrative Services Fiscal Monitoring Team at:

MDE-Fiscal@Michigan.gov

517-241-5380

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