

School Nutrition Programs Financial Reporting and Auditing Considerations

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Meet Your Presenter



Kristi Krafft-Bellsky, CPA
Principal

Experience
20+ years experience

Specialty Areas
Audits under Government Auditing Standards
Audits of local school districts
Audits of not-for-profit organizations
Single Audit under 2 CFR 200
Compliance

Professional Memberships
AICPA, MICPA, MSBO, MDE 1022 Committee, & MDE Audit Referent
Committee

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YEO & YEO

LET'S THRIVE

Meet Your Presenter



Michelle Needham

Financial Analyst

Fiscal and Administrative Services Team

Office of Nutrition Services

Michigan Department of Education

Experience

30 Years Experience

Accounting, Accounting Management, and Grants Monitoring and Management in Non-Profit, Government and For-Profit Organizations

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Agenda

01. Auditor's Perspective on Compliance and Audit Issues in the Food Service Fund

02. Auditor's Perspective on How to Navigate Audit Findings

03. MDE's Perspective on Compliance and Audit Issues in the Food Service Fund

04. MDE's Perspective on How to Navigate Audit Findings

05. Internal Control Best Practices

06. Financial Reporting Best Practice

07. Questions

Auditor's Perspective on Compliance and Audit Issues in the Food Service Fund

Compliance Resources

- Federal Compliance Supplement:
- <https://www.fac.gov/assets/compliance/2025-Compliance-Supplement.pdf>
- State Audit Manual
- <https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/Audits/2024---2025-Audit-Manual-Docs/2024-2025-Michigan-School-Auditing-Manual.pdf?rev=a423d7f4a43a42cba14c58d5826937af>

Compliance Requirements

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	Y	N	N	N	Y	N	Y	N	Y



Consider Clusters

Child Nutrition Cluster

USDA

UNITED STATES DEPARTMENT OF AGRICULTURE

ASSISTANCE LISTING 10.553 SCHOOL BREAKFAST PROGRAM

ASSISTANCE LISTING 10.555 NATIONAL SCHOOL LUNCH PROGRAM

ASSISTANCE LISTING 10.556 SPECIAL MILK PROGRAM FOR CHILDREN

ASSISTANCE LISTING 10.559 SUMMER FOOD SERVICE PROGRAM FOR CHILDREN

ASSISTANCE LISTING 10.582 FRESH FRUIT AND VEGETABLE PROGRAM

Internal controls & compliance

- Plan for low assessed level control risk
 - Not required to achieve
- Understand Controls by looking at policies and procedures
- Determine what to test
 - Get SEFA before start fieldwork
 - Determine the population of what you are testing
 - Use Federal compliance supplement
 - Use MDE audit manual
- Testing of internal control over compliance
- Sample for compliance
 - One sample for multiple objectives with same population
 - Activities allowed
 - Allowable costs
 - Special tests (?)
- Auditors - Be familiar with sampling requirements to know you tested enough to issue an opinion on compliance

Activities Allowed or Unallowed and Allowable Cost Principles

Compliance Information

- Reimbursement calculated by applying the applicable number of meals times a rate
- Can only use those funds on allowable operating and administrative costs. (Must have documentation to show it is allowable, invoices, time sheets, etc.)

Testing

- Test disbursements (direct costs)
- Test payroll (direct costs)
- Test indirect cost calculations/transfers out of food service fund
- Test that policies and procedures are followed and in compliance with 2 CFR 200

Eligibility

Compliance Information

- Districts should be familiar with eligibility requirements and retain documentation to show they have been met

Testing

- Testing of annual certification/application and determination of eligibility or Community Eligibility Provision
- Testing of direct certification report procedures

Procurement, Suspension and Debarment

Compliance Information

- District should follow their purchasing policies and procedures which should align with Federal compliance requirements

Testing

- Determine policies and procedures comply with federal and state requirements
- Tested in conjunction with disbursement testing typically.

Reporting

Compliance Information

- Claim reimbursement requests should agree to district data

Testing

- Test claims for accuracy and timely submission

Special Tests and Provisions

Compliance Information

1. Accountability for USDA- Donated foods

- a. Not required for recipient agencies such as SFA's (School Food Authority) and SFSP sponsors (Summer Food Service Program)

2. Non-profit School Food Service Accounts

- a. Required to account for all revenues and expenditures in accordance with federal and state requirements

Testing

1. N/A

2. Observe trial balance and accounting records to determine commingling has not occurred. Consider excess fund balance

Auditor's Perspective on How to Navigate Audit Findings

Various Reports to Consider

- Report on financial statements (opinion)
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Governmental Auditing Standards (no opinion)
- Report on compliance for each major program; report on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance (opinion on compliance; no opinion on control; in relation to opinion on SEFA)

Internal Control over Financial Reporting (GAS Report)

- Report, not opinion
- Lists significant deficiencies and material weaknesses over financial reporting (financial statements as a whole)
- List material noncompliance to the financial statements

Report on Compliance Over Each Major Program

- Opinion on compliance
 - Per major program
 - Qualify opinion if noncompliance is material in relation to the *compliance requirement* for the program
- Report on internal control over compliance
 - Material weaknesses and significant deficiencies over a compliance requirement in a major program

Single Audit Report

- Schedule of expenditures of Federal awards (SEFA)
- Schedule of findings and questioned costs
- Summary schedule of prior audit findings
- Corrective action plan
 - Prepared by client if there are findings

Control Deficiency

- Likelihood of noncompliance – if there was ANY noncompliance related to this control, likelihood is reasonably possible
- Magnitude exposed to deficiency
 - What was the control deficiency?
 - What is the magnitude of the population exposed to this deficiency?
 - Are there other controls that might catch noncompliance?
 - When you look at the magnitude of the population combined with other controls, how does the potential dollar amount of noncompliance that isn't found match up to materiality?

Known Questioned Costs

- Amount that did not meet compliance standard that we tested
 - For something like salaries, includes the fringes and indirects as well
- Consider materiality for reporting purposes
 - If > program materiality, material noncompliance and qualified report
 - If > \$25,000, must list as noncompliance
 - If > Financial Statement “trivial” amount, need to consider if an adjustment to the financial statements may be needed
- We are not making legal judgments; questioned cost is not the same as client being required to repay

Likely questioned costs

- You have some amount of known questioned costs
- Extrapolate from sample to population
 - Document this calculation
 - $\text{Known questioned costs} / \text{total amount of sample} * \text{total amount of population sample was drawn from}$
- If likely questioned costs are $> \$25,000$, must list a finding

Deviations

GAS Control

- Significant Deficiency
- Material Weakness
- Affects basic financial statements

GAS Compliance

- Material, to the basic financial statements, noncompliance

SA Compliance

- Noncompliance with compliance requirement for a major program (material or questioned costs > \$25K)

SA Control

- Significant Deficiency
- Material Weakness
- Affects major program

GAS Finding

- Finding number (if client has Single Audit)
- Type of Finding
- Criteria or specific requirement
 - Compliance – what is compliance requirement including where it comes from
 - Control – what is prudent control
- Condition
 - What did the district do or not do
 - Context
 - Background information necessary to see why district did it this way or to see the true effect
- Effect
 - Why does it matter district did it wrong

GAS Finding

- Cause
 - Why didn't the district comply
 - Why didn't controls work
- Recommendation
 - Go forward basis how does auditor suggest the district prevent it
 - If applicable, how does the district fix the existing problem
- Views of responsible officials and planned corrective action plan
 - Does district agree it's a problem (views)
 - What are they doing about it (corrective action)
 - Separate district prepared document
 - Need both

Federal Award Finding

- Finding number
- Program Assistance Listing number
- Assistance Listing program title
- Name of Federal Agency
- Federal award number
- Federal award year
- Name of pass-through entity
- Compliance Requirement (header)
- Type of finding (header)

Federal Award Finding

- Criteria or specific requirement
 - Same as GAS
- Condition
 - Same as GAS
 - Context
 - Same as GAS
- Questioned costs and how computed
 - \$ amount that MAY be wrong; how calculated
- Effect
 - Same as GAS
- PY Finding number

Federal Award Finding

- Recommendation
 - Same as GAS
- Views of responsible officials and planned corrective action plan
 - Same as GAS

Corrective Action Plan

- On client letterhead signed by responsible official(s)
- Include:
 - Name of contact person responsible for corrective action
 - Corrective action planned
 - Anticipated completion date
- If client believes no corrective action is warranted, include:
 - Explanation
 - Specific reasons

Common Findings in Recent Years

- Excess Fund Balance (Typically a management comment not a finding)
- Procurement
- Budget overages

**MDE's Perspective on
Compliance and Audit Issues
in the Food Service Fund**

Compliance and Audit Issues in the Food Service Fund

- Lack of Internal Control Procedures
- Unallowable Costs
- Preapproval of Equipment and Capital Outlay
- Payroll
- Procurement & Contracts
- Self-Monitoring
- Meal Counting and Claiming
- Direct Certification



MDE's Perspective on How to Navigate Audit Findings

How do you navigate audit findings?

- After sponsors have electronically submitted audit packages, MDE will proactively contact the sponsors if any Single Audit Finding(s) are identified
- You will be asked to submit some or all the following to MDE:
 - a) Corrective Action Plan with verification of the completion date and how you will remain compliant going forward
 - b) Adjusting journal entry and other backup, if applicable
 - c) Updated detailed internal controls, policies and procedures
 - d) Additional information, as requested
- MDE will follow up with Sponsors as necessary to get the required documentation.

Internal Control Best Practices

Definition of Internal Controls

According to Investopedia, Internal Controls are, “The mechanisms, rules, and procedures implemented by a company to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud.”

WRITTEN INTERNAL CONTROL POLICIES & PROCEDURES

POLICY

A Policy is a general statement that lays the foundation and guides the decision making in an organization. It is a deliberate system of guidelines to guide decisions and achieve outcomes.

Focus is broad

Shows the “Why”

Not changed frequently

Example: An Organizations has a policy on employee attendance

Example: A school district has a policy on managing grant funding

PROCEDURES

A procedure is a document that details the step-by-step instructions that everyone should follow to tackle an issue or to make a decision.

Focuses on specifics

Shows the: How? When? Where? Whom?

Adjusted based on operational changes

Example: An Organization has a procedure how to report absences

Example: A Food Service Department has procedures on how they handle cash when collecting funds at POS and who makes the deposit

Why should you have internal controls?

Ensure integrity of financial & account information

Help comply with laws & regulations

Promote accountability

Prevent fraud

Protect organizations from financial & operational risks

Have procedures to show when there is turnover

Attain efficient & effective operations

5 Components of Internal Controls

1.

Control Environment

2.

Risk Assessment

3.

Control Activities

4.

Information &
Communication

5.

Monitoring

Reference from the US Government
Accountability Office:
GAO-14-704G, STANDARDS FOR
INTERNAL CONTROL IN THE
FEDERAL GOVERNMENT

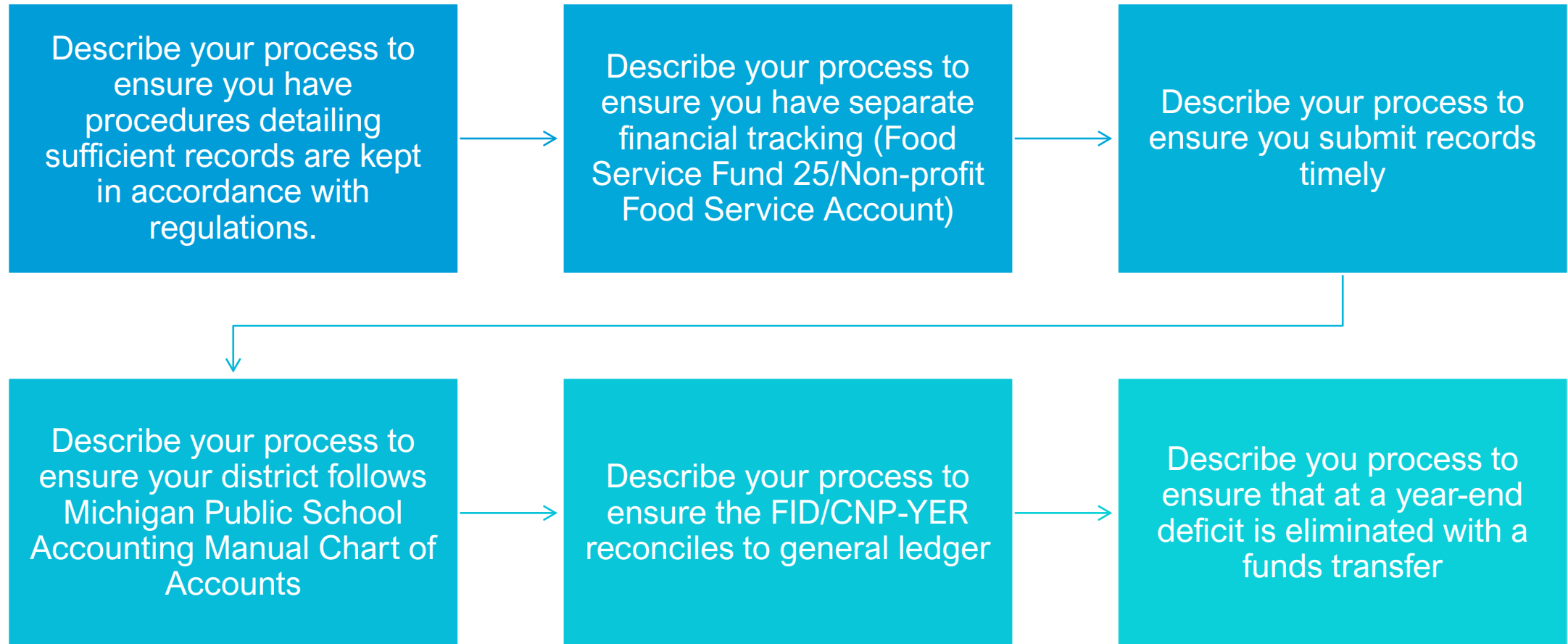
Written Internal Control Procedures Child Nutrition Program

- Determine Allowable vs Unallowable
- Training
- Separation of Duties
- Physical Controls
- Equipment/Capital Outlay Purchases
- Net Cash Resources/Fund Balance Tracking
- Approval Authority
- Periodic Reconciliations
- Indicate the Who (down to the position level), When, and How

1. Describe your process to ensure that only allowable costs are charged to the NFSA.
2. Describe your process to ensure that all nonprofit school food service revenue is solely used for the operation and/or improvement of the Food Service Program.
3. Describe your process to ensure that funds are never transferred out of this restricted account except for when booking Indirect Costs.
4. Describe your process to ensure that expenditures that benefit multiple programs directly have proper supporting documentation.
5. Who is involved in checking that costs are allowable before procurement and purchasing?

Internal Control Procedures for Allowable Costs

Internal Control Procedures for FID/Financial Reporting



Internal Control Procedures for Cash

- Background checks on employees handling cash
- Limit cash access to specific employees
- Store cash securely
- Separation of duties (i.e., different people do the following: collect cash, count cash, deposit the cash, record the cash transaction, reconcile cash accounts)

- Use a point-of-sale (POS) system with cash in secure register
- Document all transactions such as cash receipts and refunds
- We recommend verifying cash daily
- Keep cash that's out of the register in a lock box or safe.
- Here's a great site to reference: [Internal controls for cash: basic procedures & guidelines \(diligent.com\)](http://diligent.com)

Internal Control Procedures for Payroll

- Is payroll audited internally and/or externally?
- What is the separation of duties?
- Do you use an Automated or Manual Timekeeping System? Payroll system?
- Do you have steps to verify calculations, hours worked & overtime?
- Is the Food Service Director reviewing all Food Service timesheets and approving them?

- What security measures do you have in place?
- Do you use change reports to catch errors and make corrections before issuing payments?
- For employees who are splitting time between departments, is it being tracked thru a timekeeping system or are you using a bi-weekly personnel activity report? Allocations are not allowable.

References:

[6 Best Practices for Payroll Internal Controls - Human Resource](#)

[Payroll internal controls — AccountingTools](#)



Is there a segregation of duties and approval process to reduce risk, waste, and financial loss?



Do you review to ensure that purchases are allowable costs of the Federal Child Nutrition Programs?



Are you following your internal purchasing policies as well as the federal requirements and referencing them in your purchasing policies and procedures?



Are you using a purchasing system or do you handle it manually?



Do you give training to all parties involved on purchasing policies and procedures?

Internal Control Procedures for Food & Supplies Purchasing

Internal Control Procedures for EFB/Spend Down Plans

- Describe your process to ensure your Net Cash Resources/Fund Balance will not exceed more than 3-month's average expenditures
- Describe your process to ensure you have a plan in place to monitor fund balance throughout the year to avoid an EFB.
- Describe your process to develop and implement a spend down plan that meets program requirements and invests back into the program when applicable
- Describe your process to ensure you follow the plan as implemented and spend funds by the due-date
- Include all positions involved in the processes (i.e., Food Service Director, Business Manager, etc.)

- Describe your process to ensure that the SFA seeks prior written approval as required for equipment and/or capital outlay purchases.
- Describe your process to comply with requirements that equipment and/or capital outlay purchases are an allowable use of Federal funds.
- Make it clear within your processes that all expenditures involved with renovations, construction, or other projects using Food Service Funds must have prior written approval using the Equipment and Capital Outlay Request Form within GEMS/MARS.
- Proper Procurement processes should be followed.
- Describe your process ensuring that the sale of equipment purchased with Food Service Funds are following the policies and that the Food Service Fund will receive all proceeds from the sale of the equipment.
- Include all positions involved in the processes (i.e., Food Service Director, Business Manager, etc.)

Internal Control Procedures for Equipment/Capital Outlay Purchases



Internal Control Procedures for Paid Lunch Equity (PLE)

Detail your process to charge the minimum target paid lunch prices at all sites or use the USDA Paid Lunch Equity Tool (PLE) to evaluate paid lunch prices.

Internal Control Procedures for Nonprogram Revenue



Describe your process to ensure all nonprogram food revenues book to the Food Service Fund/Nonprofit Food Service Account (NFSA)



Describe your process to ensure the Ala-carte and Catering Pricing Worksheet is used prior to the beginning of the school year



Describe your process to ensure that the SFA's nonprogram revenue ratio is equal to or greater than its nonprogram food cost ratio

Describe your process to ensure:

1. Indirect costs are properly calculated and charged using the proper methodology
2. Are not charged over the maximum allowable
3. You use the proper indirect cost rate as published annually
4. You provide supporting documentation for the indirect cost charge

Internal Control Procedures for Indirect Costs

Additional Internal Controls Links

[Michigan School Business Officials - MSBO](#)

MDE Office of Financial Management (michigan.gov)

The Green Book - Standards for Internal Controls |
U.S. Government Accountability Office

US Government Accountability Office:

[GAO-14-704G, STANDARDS FOR INTERNAL
CONTROL IN THE FEDERAL GOVERNMENT](#)

Financial Reporting Best Practices

MDE Annual Financial Reporting Requirements for Sponsors

Financial Information Database (FID) School Meals Report

- Local Education Agencies (LEAs)
- Intermediate School Districts (ISD)
- Public-School Academies (PSA)
- Reporting Period July 1-June 30

CEPI - (michigan.gov)

- Upload Financial Data using CEPI Application
- Data Complies with the Michigan Public School Accounting Manual Chart of Accounts

Child Nutrition Program Year End Report (CNP-YER)

- Private Schools
- Residential Child Care Institutions (RCCI)
- Reporting Period July 1-June 30

MIND Application

- Key Financial Data Directly into the CNP-YER
- Attach Corresponding Supporting Detailed General Ledger

Financial Information Database (FID) School Meals Report

Reporting Period July 1 – June 30

Opens September

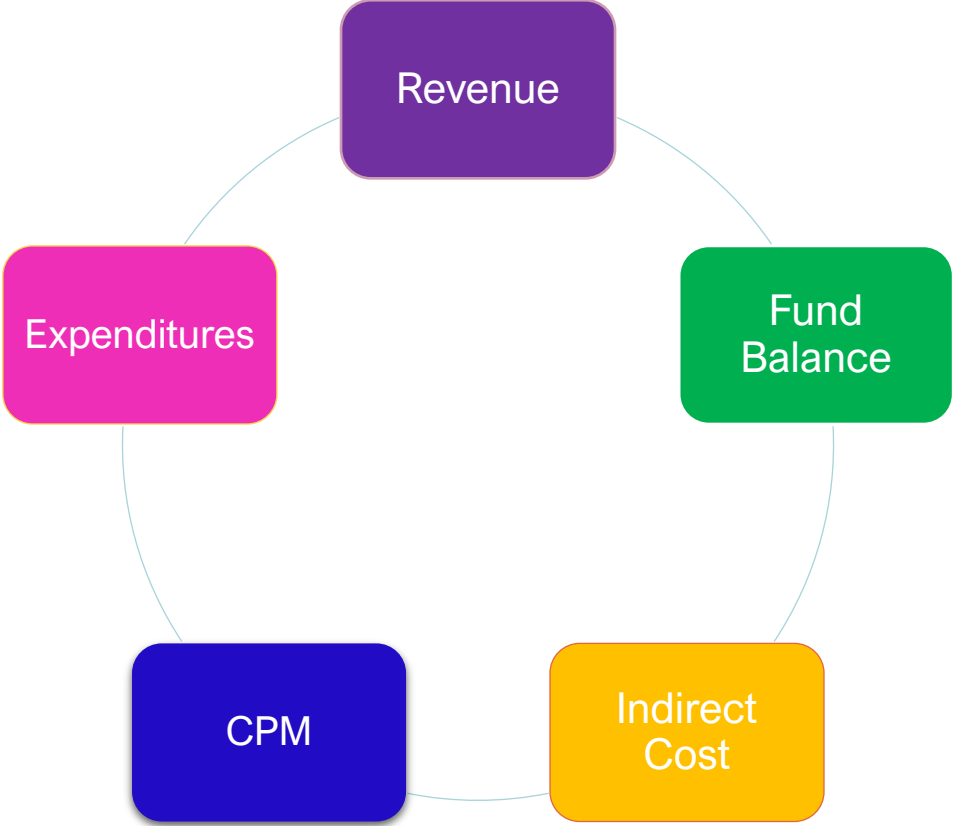
Closes November

Accounting resources

- Michigan Public School Accounting Manual provides Public Schools, ISDs, and PSAs with a consistent method for recording financial accounting transactions which can be found on the MDE website at the [Michigan Public School Website](#)



FID School Meals Report Overview



Revenue		School Meals Beginning Fund Balance	\$74,810.62
Local (11x-15x, 17x-19x)	\$0.00	Total School Meals Revenue	\$531,661.79
Pupil/Students (161)	\$0.00	Total School Meals Cost w/o Capital Outlay	\$517,165.15
Patron/Adults (162)	\$2,421.81	Capital Outlay	\$0.00
Milk (163)	\$0.00	Prior Period Adjustment	\$0.00
Ala Carte (164)	\$397.00	School Meals Ending Fund Balance	\$89,307.26
Catering (165)	\$9,941.05	Allowable Fund Balance	\$172,388.38
Other (169)	\$0.00	Excess Fund Balance	\$0.00
Total Local (1xx)	\$12,759.86		
Intermediate Revenue (2xx)	\$0.00	Indirect Rate (Unrestricted)	15.00%
State (31x)	\$45,198.47	*Maximum Allowable Indirect	\$28,267.16
Federal (41x)	\$443,208.83	*N/A for Contracts exceeding \$50K Rule	
Commodity (481)	\$30,494.63		
Bonus Commodity (482)	\$0.00		
Another Public School (518)	\$0.00		
Other Finance Source (511-517,519-54x, 59x)	\$0.00		
Fund Modifications (6xx)	\$0.00		
Total School Meals Revenue	\$531,661.79		

	2024	2025
Breakfast Meals Served	51,756	47,072
Breakfast Cost per Meal	\$3.14	\$2.53
Lunch Meals Served	72,414	69,241
Lunch Cost per meal	\$5.42	\$4.99

<u>Expenditures</u>	Breakfast Grant Codes 264, 306, 311, 850	Lunch Grant Codes 265, 310, 373, 851	All Other Programs*	Total
Salaries	\$32,864.64	\$82,246.81	\$4,947.07	\$120,058.52
Benefits	\$15,379.75	\$38,489.27	\$3,652.84	\$57,521.86
Purchased Services	\$2,291.89	\$5,735.66	\$170.42	\$8,197.97
Thru another Public School	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Other	\$746.28	\$1,867.64	\$55.49	\$2,669.41
Sub Total	\$51,282.56	\$128,339.38	\$8,825.82	\$188,447.76
Food Costs	\$67,646.56	\$216,959.93	\$44,110.90	\$328,717.39
Indirect Costs	\$0.00	\$0.00	\$0.00	\$0.00
Total Program Cost	\$118,929.12	\$345,299.31	\$52,936.72	\$517,165.15
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00

FID Schools Meal Report Coding

Assistance Listing				
Number	MDE Grant/ Program ID	NEXSYS/SAMS Grant Name	Accounting Manual Grant Code	Grant Date Range
(ALN)				
10.555	251960	National School Lunch Program	851X	October 1, 2024 - September 30, 2025
10.555	261960	National School Lunch Program	851X	October 1, 2025 - September 30, 2026
30d State Funds	30d	Michigan School Meals Lunch	265	July 1, 2025 - June 30, 2026
10.553	251970	School Breakfast Program	850X	October 1, 2024 - September 30, 2025
10.553	261970	School Breakfast Program	850X	October 1, 2025 - September 30, 2026
30d State Funds	30d	Michigan School Meals Breakfast	264	July 1, 2025 - June 30, 2026
10.555	251980	National School Lunch Program - After School Snack	861X	October 1, 2024 - September 30, 2025
10.555	261980	National School Lunch Program - After School Snack	861X	October 1, 2025 - September 30, 2026

FID School Meals Report

Fund Balance

School Meals Beginning Fund Balance	\$4,080.92
Total School Meals Revenue	\$13,477.98
Total School Meals Cost w/o Capital Outlay	\$10,338.40
Capital Outlay	\$0.00
Prior Period Adjustment	\$0.00
School Meals Ending Fund Balance	\$7,220.50
Allowable Fund Balance	\$3,446.13
Excess Fund Balance	\$3,774.37



Identify Excess Fund Balance by Comparing Ending Fund Balance to Allowable Fund Balance



Allowable Fund Balance = Total Program Expenditures w/o Capital Outlay / 9 Operating Months) x 3



EFB Calculation Worksheet [Calculation Worksheet](#)

FID School Meals Report Cost per Meal

The number of meals served pulls into the School Meals Report and is divided by the total cost to determine a cost per meal

When you have a cost per meal error the FID report will give you an error message

			2023	2024
			394,265	422,207
			\$2.32	\$2.46
			489,426	679,876
			\$4.36	\$4.36
<u>Expenditures</u>	Breakfast Grant Codes 264, 306, 311, 850	Lunch Grant Codes 265, 310, 373, 851	All Other Programs*	Total
Salaries	\$287,240.76	\$772,917.58	\$102,460.76	\$1,162,619.10
Benefits	\$202,805.27	\$548,456.98	\$72,188.21	\$823,450.46
Purchased Services	\$16,422.81	\$47,465.98	\$14,384.73	\$78,273.52
Thru another Public School	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Other	\$52,256.68	\$135,454.44	\$18,640.34	\$206,351.46
Sub Total	\$558,725.52	\$1,504,294.98	\$207,674.04	\$2,270,694.54
Food Costs	\$397,231.23	\$1,234,578.46	\$338,785.05	\$1,970,594.74
Indirect Costs	\$83,569.62	\$216,620.52	\$29,809.86	\$330,000.00
Total Program Cost	\$1,039,526.37	\$2,955,493.96	\$576,268.95	\$4,571,289.28

	2023	2024
Breakfast Meals Served	10,957	15,381
Breakfast Cost per Meal	\$8.83	See ERROR Note
Lunch Meals Served	22,930	27,308
Lunch Cost per meal	\$9.25	See ERROR Note

Error Notes:
Missing or invalid expenditures amounts entered for breakfast and lunch grant codes. Failure to report accurate and detailed financial information may result in your district's loss of a portion or all the state supplemental funding for breakfast and lunch.



Most Common Errors Reported in the FID

FID Reporting Resources

[Fiscal Reporting \(michigan.gov\)](https://michigan.gov)

SY xx-xx FID Coding and Reporting Tips

Access the FID

FID User Guide

FID School Meals Report Instructions

The website also includes links to the School Nutrition Program Coding and the MDE – Public School Accounting Manual





Child Nutrition Program-Year End Report (CNP-YER)

- Private Schools
- Residential Child Care Institutions (RCCI)
- Reporting Period is July 1st - June 30th

CNP-YER Overview

- Opens- August/September
- Closes – September 30th
- Grayed out fields are prefilled by MDE
- Sections
 - Revenue Worksheet
 - Expenditures Worksheet
 - Balance Sheet
 - Upload General Ledger
 - Save-Certify

Year End Report - Annual Collection System

Home > YER Home

Select a Sponsor Select School Year Report Year for

Contact Information

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

Information:

- Status:
- Last Modified:
- Last Certified:
- Last Reviewed:

Refresh Claim Reimbursement

Revenue Worksheet

Non-profit Food Service Account Total Revenue

1. Revenue from Meal Payments	\$0.00
2. Federal Revenue from SNP Claim Reimbursement	\$0.00
3.a Federal Revenue from CACFP Claim Reimbursement	\$0.00
3.b Federal Revenue from FDCH 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)	\$0.00

Expenditure Worksheet

Non-profit Food Service Account Total Costs

1. Salaries (Food Service Related)	\$0.00
2. Employee Benefits	\$0.00
3. Administrative Costs (CACFP Sponsors only)	\$0.00
4. Purchased Services	\$0.00
5. Transportation Supplies	\$0.00
6. Supplies and Other Materials	\$0.00
7. SUBTOTAL	\$0.00
8. Indirect Cost	\$0.00
9. Disbursements (Unaffiliated and FDCH CACFP Sponsors only)	\$0.00
10. Food Cost	\$0.00
11. Total Expenditures (sum of lines 7 through 10)	\$0.00

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)	\$0.00
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)	\$0.00
7. Number of Months Claimed	0
8. Allowable Fund Balance	\$0.00
9. Excess Fund Balance	\$0.00

General Ledger

*Description: Add a description File Upload: Select files to upload

CNP-YER

Revenue and Expenditure

Revenue Worksheet

- Enter Revenue by Category (Adult Meals etc.)
- Fund Modification (FM) Reserved for Authorized amounts added to or taken from the Food Service Fund
 - Example of FM
 - Funds transferred to make NSFSFA to cover negative fund balance
 - Loan (prescriptive process)

Revenue Worksheet	
Non-profit Food Service Account Total Revenue	
1. Revenue from Meal Payments <i>i</i>	\$0.00
2. Federal Revenue from SNP Claim Reimbursement <i>i</i>	\$218,161.97
3.a Federal Revenue from CACFP Claim Reimbursement <i>i</i>	\$173,822.77
3.b Federal Revenue from FDCH Claim Reimbursement <i>i</i>	\$0.00
4. Federal Revenue from SFSP Claim Reimbursement <i>i</i>	\$0.00
5. Student A La Carte <i>i</i>	\$0.00
6. Adult Sales <i>i</i>	\$0.00
7. Additional Federal Revenue <i>i</i>	\$0.00
8. Catering <i>i</i>	\$0.00
9. Other Revenue <i>i</i>	\$0.00
10. Fund Modifications (+ or -) <i>i</i>	\$0.00
11. Total Revenue (sum of lines 1 through 10) <i>i</i>	\$391,984.74

Expenditure Worksheet	
Non-profit Food Service Account Total Costs	
1. Salaries (Food Service Related) <i>i</i>	\$0.00
2. Employee Benefits <i>i</i>	\$0.00
3. Administrative Costs (CACFP Sponsors only) <i>i</i>	\$0.00
4. Purchased Services <i>i</i>	\$0.00
5. Transportation Supplies <i>i</i>	\$0.00
6. Supplies and Other Materials <i>i</i>	\$0.00
7. SUBTOTAL <i>i</i>	\$0.00
8. Indirect Cost <i>i</i>	\$0.00
9. Disbursements (Unaffiliated and FDCH CACFP Sponsors only) <i>i</i>	\$0.00
10. Food Cost <i>i</i>	\$0.00
11. Total Expenditures (sum of lines 7 through 10) <i>i</i>	\$0.00

Expenditure Worksheet

Enter cost exclusive to food service operations

Indirect Cost Recovery must be recorded in the General Ledger

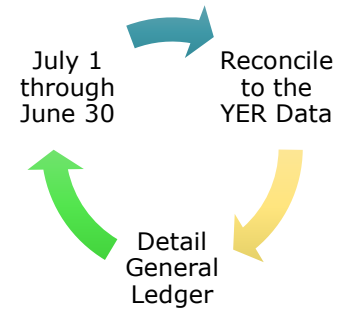
CNP-YER Balance Sheet and General Ledger Upload

Multiple Lines are Calculated and Prepopulated

Enter Capital Outlay

Fund Balance

Balance Sheet	
1. Beginning Balance (balance from last year's audit report) <i>i</i>	\$0.00
1.a. Adjusted Beginning Balance <i>i</i>	\$0.00
1.b. Provide Comment <i>i</i>	
2. Year End Revenue Total (line 1 Beginning Balance plus Revenue Worksheet line 11 Total Revenue) <i>i</i>	\$391,984.74
3. Year End Expenditure Total (Expenditure Worksheet line 9) <i>i</i>	\$0.00
4. Capital Outlay <i>i</i>	\$0.00
5. Total Expenditures (line 3 plus line 4) <i>i</i>	\$0.00
6. Ending Fund Balance (line 2 minus line 5) <i>i</i>	\$391,984.74
7. Number of Months Claimed <i>i</i>	12
8. Allowable Fund Balance <i>i</i>	\$0.00
9. Excess Fund Balance <i>i</i>	\$391,984.74



Drag and drop or select the upload button to upload the general ledger files.

General Ledger

Description:

File Upload:

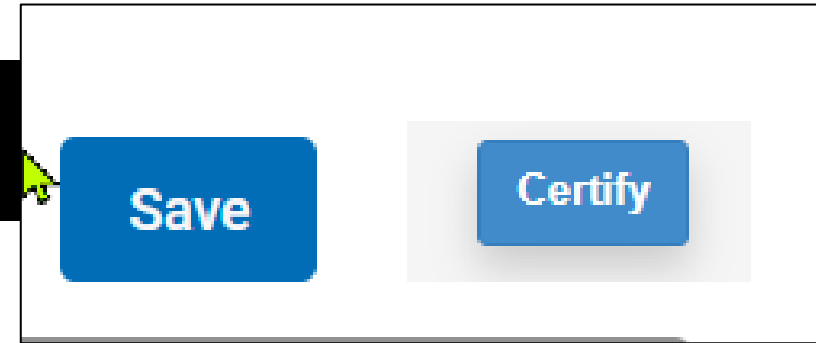
Row Number	FileName	Size

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				<input type="button" value="Download"/>

Enter and confirm your email address

“Save” after entering or amending data

“Certify” transmits the Report to MDE

A screenshot of a web form titled 'Confirm Email Address' with an information icon. The form contains two input fields: 'Email *' and 'Confirm email *'. Both fields are currently empty.

CNP-YER Certification

Regulations

7 CFR Part 210 – USDA Program Regulations

- 210.14 Resource Management
 - 210.14a Nonprofit School Food Service
 - 210.14b Net Cash Resources
 - 210.14c Financial Assurances
 - 210.14e Pricing Paid Lunches
 - 210.14f Revenue from Non-Program Foods
 - 210.14g Indirect Costs
- 210.19 Additional responsibilities
 - 210.19(a)(1) Assurance of compliance for finances
 - 210.19(a)(3) Program compliance
- 210.9 Agreement with State Agency

2 CFR Part 200 – Uniform Guidance

- 200.313, 200.407, 200.439 Equipment
- 200.318-326 Procurement
- 200.403 Allowable Costs
- 200.404-.405 Necessary, Reasonable, Allocable
- 200.412 Treated Consistently
- 200.420-.475 Allowability of Specific Items of Cost
- 200.414 Indirect Costs
- 200.501 Requiring Audits

Questions



Contact Information



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