

Food Service FID 101

Get ready for the 2023-2024 Financial Information Database (FID) submission!

Learn how to complete a food cost and labor cost analysis and allocate funds so that your FID report has fidelity!



Your Presenter

Mary Darnton

Food Service Director, Jenison and Hudsonville Schools

I love spreadsheets!



Affiliations: Nothing to disclose



Don't Worry!

This presentation will be available on MSBO's website!

Not everyone will see this session live!

Several Slides are full of WORDS. They are meant to be NOTES for you to read.



What is the FID?

The **Financial Information Database (FID)** is used to report annual financial reports, balance sheets, revenues, district expenditures and school expenditures.

The Schools Meals Report is Food Service's portion of the FID.

Federal reimbursement and state funding must be accounted for separately by grant code within Food Service Fund 25.

Districts need to allocate the costs using the correct Grant Codes in their general ledgers and on the FID School Meals Report.



Why is the FID important?

State Supplemental Monies!

- Costs per meals factor into the State Supplemental Payment Calculations (31d and 31f) based on the district's final FID School Meals Report
- Costs per meal should be reviewed for reasonableness to your operations and compared to previous years before certifying the FID School Meals Report. This can impact State Supplemental Payments if it is not monitored.
- Failure to report accurate and detailed financial information may result in a district's loss of a portion, or all, the state supplemental funding for breakfast and lunch.



Deadline: Each Year, FID must be submitted by November 1

Who Does it?	Work Flow
Food Service	Food and Labor Cost Studies: calculate before June 30 Gather Meal Claim totals (<i>prepopulates on FID</i>)
Business Office	Clean books are preferred! (<i>your choice on when</i>) “No further adjustments are expected”
Business Office	Provide Food Service with final Trial Balance, by line item (<i>Summer is good...memories are fresher!</i>)
Food Service	Apply percentages to Trial Balance <i>Ask yourself: does this make sense?</i>
Food Service	Provide Business Office with percentages
Business Office	Actual FID submission and error check!



FID: Food Cost Study

Step 1: Take a 10-day period (2 full 5-Day weeks) of bills and invoices (Broadline, Milk, Bread, other food suppliers) from a steady operating month (*March works well*)

Step 2: List EACH bill and the total amount, then break down the bill into categories:

- Breakfast
- Lunch
- “All Other Programs” - Ala Carte & Catering

Step 3: Calculate the percentage of food purchased for each area.



FID: Food Cost Study

Jenison Public Schools Food Cost Study

Vendor	Date	Total Bill	Breakfast	Lunch	Ala Carte/Other	Bill	Variance
EXAMPLE: GFS	3/1/2024	\$ 8,000.00	\$ 2,000.00	\$ 5,000.00	\$ 1,000.00	\$ 8,000.00	0.00
EXAMPLE: Prairie Farms	3/5/2024	\$ 5,000.00	\$ 2,000.00	\$ 2,800.00	\$ 200.00	\$ 5,000.00	0.00
EXAMPLE: Bread	3/6/2024	\$ 500.00		\$ 500.00		\$ 500.00	0.00
EXAMPLE: Ice Cream	3/10/2024	\$ 500.00			\$ 500.00	\$ 500.00	0.00
EXAMPLE: Pepsi	3/12/2024	\$ 200.00			\$ 200.00	\$ 200.00	0.00
EXAMPLE: VanEerden	3/4/2024	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00		\$ 4,000.00	0.00
						\$ -	0.00
						\$ -	0.00
						\$ -	0.00
		\$ 10,200.00	\$ 4,000.00	\$ 5,300.00	\$ 900.00	\$ 10,200.00	
			39.22%	51.96%	8.82%	100.00%	

FID: Labor Cost Study

Step 1: List EVERY employee, with their shift schedule and total hours worked.

Step 2: Figure out how their time is broken up. See the Example.

Step 3: Calculate the percentage of time worked in each area.

Step 4: Calculate the average between the Food Cost and the Labor Cost by category



FID: Labor Cost Study

Jenison Public Schools Time Study for FID

School	Name	Hours	Breakfast	Lunch	Ala Carte/Other	Hours	Variance
Doyle Ryder Elem.	Head Cook	4.25	0.25	3.75	0.25	4.25	0.00
Doyle Ryder Elem.	Server	2.00		2.00		2.00	0.00
Doyle Ryder Elem.	Server	2.75			2.75	2.75	0.00
Longfellow MS	Server	2.75		2.75		2.75	0.00
Longfellow MS	Server	4.00		4.00		4.00	0.00
Longfellow MS	Team Leader	4.75	0.50	3.75	0.50	4.75	0.00
Northern HS	Team Leader	5.50	0.75	4.50	0.25	5.50	0.00
Northern HS	Server	5.00	1.00	3.00	1.00	5.00	0.00
Northern HS	Server	5.00	1.00	3.00	1.00	5.00	0.00
Driver	Driver	5.50	1.00	3.50	1.00	5.50	0.00
OFFICE staff	Admin in Office	7.00	1.50	4.50	1.00	7.00	0.00

48.50

6.00	34.75	7.75
12.37%	71.65%	15.98%

48.50

100.00%

39.22%	51.96%	8.82%
---------------	---------------	--------------

Food Study 100.00%

25.79%	61.81%	12.40%
---------------	---------------	---------------

Average 100.00%



	2023	2024
Breakfast Meals Served	203,641	204,318
Breakfast Cost per Meal	\$2.00	\$2.08
Lunch Meals Served	315,043	274,710
Lunch Cost per meal	\$4.17	\$5.00

	Breakfast Grant Codes 306, 311, 850 264	Lunch Grant Codes 310, 851 265	All Other Programs*	Total
Salaries	\$8,943.55	\$28,863.28	\$2,845.67	\$40,652.50
Benefits	\$3,929.10	\$12,680.25	\$1,250.15	\$17,859.50
Purchased Services	\$388,056.43	\$1,252,363.94	\$123,472.50	\$1,763,892.87
Thru another Public School	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Other	\$25,064.92	\$80,891.35	\$7,975.22	\$113,931.49
Sub Total	\$425,994.00	\$1,374,798.82	\$135,543.54	\$1,936,336.36
Food Costs	\$0.00	\$0.00	\$86,860.28	\$86,860.28
Indirect Costs	\$0.00	\$0.00	\$0.00	\$0.00
Total Program Cost	\$425,994.00	\$1,374,798.82	\$222,403.82	\$2,023,196.64
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00

Code NSLP to Grant Code 851
31d Lunch to Grant Code 310
MSM Lunch to Grant Code 265

Code SBP to Grant Code 850 and 31f
Breakfast to Grant Code 311
MSM Breakfast to Grant Code 264

Costs per meal should be reviewed for reasonableness to your operations and compared to previous years.

2024 Meal Counts and Cost Per Meal

CPM significantly affects a portion or all state supplemental funding for breakfast (31f) and lunch (31d)

- Federal reimbursement and state funding must be accounted for separately by grant code within Food Service Fund 25.
- MDE recommends coding expenditures to match the total amount of revenue received for each state grant code.
- The remainder of costs associated with the SBP and NSLP should be coded to their federal grant codes.

Technical Notes

Object Codes: Salaries (1xxx), Benefits (2xxx), Purchased Services (3xxx, 4xxx), Thru Another Public School (82xx), Supplies and Others (55xx, 57xx, 59xx, 7xxx), Food Costs (56xx), Indirect Costs (99xx), Capital Outlay (6xxx).

***Grant Codes:** "All Other Programs" include Adult, Ala Carte, Catering and all other Federal Child Nutrition Programs.

Error Notes:

Cost Per Meal - Meals served require expenditures to be reported using Grant code 850x for the School Breakfast Program and/or Grant Code 851x for the National School Lunch Program.



FID: NSLP and SBP Coding Tips

NSLP AND SBP

- Code all breakfast revenue and expenditures to the SBP grant code of 850X (ALN 10.553)
- Code all lunch revenue and expenditures to the NSLP grant code of 851X (ALN 10.555)
- These expenditures will show up in the Breakfast and Lunch columns of the FID School Meals Report
- Special grants like the Fresh Fruit and Vegetable Program (FFVP), 10 Cents A Meal, Child and Adult Care Food Program (CACFP), or the NSLP Equipment Assistance Grant should be coded to their assigned grant codes
- For grant reporting requirements, do not code expenditures to grants/programs that are not operating/receiving revenue Meal counts will pull into the School Meals Report to determine cost per meal



FID: Michigan School Meals Coding Tips

- Michigan School Meals (MSM) 30d state funding will require separate tracking
- MSM revenue and expenditures should be coded to the state grant codes appropriately
 - ✓ 30d Breakfast (264)
 - ✓ 30d Lunch (265)
- Code expenditures to match the total amount of revenue received for MSM breakfast and lunch
- The remainder of costs associated with the breakfast and lunch should be coded to their federal grant codes
- These expenditures will show up in the Breakfast and Lunch columns of the FID School Meals Report
- Report State School Aid Revenues using the proper Major Class Code and Suffix Code [Accounting for State School Aid Revenues](#)



FID: State Supplemental

- State Aid (31d, 31f, 31a and 31j) revenues and expenditures should be coded to the state grant codes appropriately
 - ✓ 31a At Risk (306)
 - ✓ 31f Breakfast (311)
 - ✓ 31d Lunch (310)
 - ✓ 31j 10 Cents (373)
- These expenditures will show up in the Breakfast and Lunch columns of the FID School Meals Report
- Costs per meals factor into the **State Supplemental Payment Calculations (31d and 31f)** based on the Finalized FID School Meals Report
- Costs per meal must 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)



ONE MORE TIME: Why is the FID important?

State Supplemental Monies!

- Costs per meals factor into the State Supplemental Payment Calculations (31d and 31f) based on the district's final FID School Meals Report
- Costs per meal should be reviewed for reasonableness to your operations and compared to previous years before certifying the FID School Meals Report. This can impact State Supplemental Payments if it is not monitored.
- Failure to report accurate and detailed financial information may result in a district's loss of a portion, or all, the state supplemental funding for breakfast and lunch.



Deadline: Each Year, FID must be submitted by November 1

Who Does it?	Work Flow
Food Service	Food and Labor Cost Studies: calculate before June 30 Gather Meal Claim totals (<i>prepopulates on FID</i>)
Business Office	Clean books are preferred! (<i>your choice on when</i>) “No further adjustments are expected”
Business Office	Provide Food Service with final Trial Balance, by line item (<i>Summer is good...memories are fresher!</i>)
Food Service	Apply percentages to Trial Balance <i>Ask yourself: does this make sense?</i>
Food Service	Provide Business Office with percentages
Business Office	Actual FID submission and error check!



Does this make sense?

How do your results compare to last year?

Does this accurately reflect your operation?

- Do meal count percentages align with food and labor percentages?
- Can you explain swings?
- Can you explain and show how MSM affected your program?

Per-Meal Costs: Are they more or less than last year? Does this result make sense?



Resources

[Fiscal and Administrative Service Fiscal Reporting webpage](#)

[FID User Guide](#)

[SY 2023-2024 FID School Meals Report Coding and Submission Tips](#)

[More Food Service Grant Codes!](#)



Key Takeaways

Coordinate with one another

Gather Data, Perform Food Cost and Labor Cost Studies

Apply Allocations

“Does this make sense”

Check for fidelity

Keep good records



Thank you!

Mary Darnton, SNS
Food Service Director
Jenison and Hudsonville Schools
mdarnto@hpseagles.net

